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**Lance J.M. Steinhart, P.C.**Attorney At Law  
1720 Windward Concourse  
Suite 250  
Alpharetta, Georgia 30005**SOUTH DAKOTA PUBLIC  
UTILITIES COMMISSION**Also Admitted in New York  
and MarylandTelephone: (770) 232-9200  
Facsimile: (770) 232-9208

February 4, 2003

**VIA OVERNIGHT DELIVERY**Mr. William Bullard  
Executive Director  
South Dakota Public Utilities Commission  
500 East Capitol Avenue  
Ave-Pierre, SD 57501-5070  
(605) 773-3201

Re: Transcom Communications, Inc.

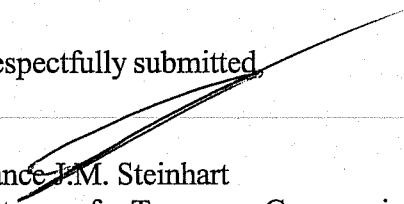
Dear Mr. Bullard:

Enclosed please find one original and ten (10) copies of Transcom Communications, Inc.'s Application for Registration of a Telecommunications Company.

I have also enclosed a check in the amount of \$250.00 payable to the "South Dakota Public Utilities Commission" for the filing fee, and an extra copy of this cover letter to be date stamped and returned to me in the enclosed self-addressed prepaid envelope.

If you have any questions or if I may provide you with any additional information, please do not hesitate to contact me.

Respectfully submitted,

  
Lance J.M. Steinhart  
Attorney for Transcom Communications, Inc.

Enclosures

cc: Jeff Becker

APPLICATION FOR REGISTRATION  
 OF TRANSCOM COMMUNICATIONS, INC.  
 FILED WITH THE  
 SOUTH DAKOTA PUBLIC UTILITIES COMMISSION

IN THE MATTER OF THE )  
 APPLICATION OF )  
 TRANSCOM COMMUNICATIONS, INC. )  
 )  
 FOR AN ORDER ) Docket No.  
 AUTHORIZING THE REGISTRATION )  
 OF APPLICANT AS A )  
 TELECOMMUNICATIONS COMPANY )

APPLICATION

Application is hereby made to the South Dakota Public Utilities Commission for an Order authorizing Transcom Communications, Inc. ("Applicant") to register as a telecommunications company within the State of South Dakota. The following information is furnished in support thereof:

1. **Name, Address and Telephone Number of Applicant:**  
 Transcom Communications, Inc.  
 1925 W. John Carpenter Freeway, Suite 500  
 Irving, Texas 75063  
 Telephone: (972) 830-3240  
 Toll-Free Customer Service: (800) 710-3965
2. **The name under which the Applicant will provide these services if different than in 1. above:**

Transcom Communications, Inc.

**3. Applicant's corporate information:**

Applicant was organized in the State of Texas on May 4, 1999. A copy of the Applicant's Certificate of Incorporation is attached hereto as Exhibit A. A copy of Applicant's Certificate of Authority to transact business as a foreign corporation in the State of South Dakota is attached hereto as Exhibit B.

The Applicant has no principal office in South Dakota. The name and address of the Applicant's registered agent is:

TCS Corporate Services, Inc.  
C/O Marilyn Person  
819 West Third  
Pierre, South Dakota 57501

The names and address of each corporation, association, partnership, cooperative, or individual holding a 20% or greater ownership or management interest in the Applicant corporation and the amount and character of the ownership or management interest are as follows:

Name and Address	Shares Owned	Percentage of all Shares Issued and Outstanding and Voting Control
Scott Birdwell	279,300	49.81%

All of the above can be reached through the company as set forth in Section 1 above.

4. **Partnership Information:**

Not Applicable.

5. **Description of Services Applicant intends to offer:**

Applicant is a reseller which intends to offer interexchange services, including 1+ and 101XXXX outbound dialing, 800/888 toll-free inbound dialing, directory assistance, data services and travel card service.

6. **Means by which the Applicant intends to provide services:**

Applicant does not own or maintain any transmission facilities or switching equipment in the State of South Dakota. The Applicant will provide services through Global Crossing, VCN, ICS, Williams Broadwing and Time Warner, its underlying carriers.

As a reseller, Applicant has no points of presence in the State of South Dakota, thus Applicant neither owns, leases, nor operates any switching, transmission, or other physical facilities in the State of South Dakota, and no such facilities will be used by Applicant in providing service in the State of South Dakota. Rather, Applicant will be engaged in reselling services provided by facilities-based carriers within the State of South Dakota.

7. **Geographic Areas in which services will be offered:**

Applicant intends to provide services on a statewide basis.

8. **Financial Qualifications:**

Applicant is financially qualified to provide intrastate interexchange telecommunications services within South Dakota. In particular, Applicant has adequate access to the capital

necessary to fulfill any obligations it may undertake with respect to the provision of intrastate telecommunications services in the State of South Dakota. See Exhibit C, which is attached hereto, Applicant's Balance Sheets as of December 31, 2000 and December 31, 2001; Statements of Operation, Stockholder's Equity, Cash Flow for the periods ending December 31, 2000 and December 31, 2001, which demonstrates that Applicant has the financial ability to provide the services that it proposes to offer. Applicant will not require deposits, advance payments or prepayments.

**9. Applicant's complaints and regulatory matters contact and how Applicant handles customer billings and customer service matters.**

All inquiries regarding regulatory matters should be addressed to:

Jeff Becker, Vice President of Operations and Finance  
1925 W. John Carpenter Freeway, Suite 500  
Irving, Texas 75063  
Telephone: (972) 830-3240  
Facsimile: (972) 889-2863  
E-Mail: admin@transcomus.com

All inquiries regarding complaints should be addressed to:

Chris Johns, VP-Accounts and Enhanced Services  
1925 W. John Carpenter Freeway, Suite 500  
Irving, Texas 75063  
Telephone: (972) 830-3240; (800) 710-3965 (toll-free)  
Facsimile: (972) 889-2863  
E-Mail: cjohns@transcomus.com

The Applicant's customers will be direct billed utilizing "real-time" completed call detail information from Applicant's underlying carriers. Applicant's toll-free number will be on all

invoices and customer service will be provided in-house by the Applicant.

**10. Regulatory Status:**

Applicant is currently in the process of obtaining all required authorizations from the state regulatory agencies. Applicant is currently authorized to provide service in District of Columbia, Iowa, Kentucky, Maine, Massachusetts, Michigan, Missouri, Montana, New Jersey, Oregon, Pennsylvania, Texas, Utah, Vermont, Virginia, Washington and Wyoming.

The Applicant is in good standing with the appropriate regulatory agency in the states where it is registered or certified. The Applicant has never been denied registration or certification nor withdrawn its request for registration or certification in any state.



**11. Description of Marketing**

Applicant intends to market its services to primarily to residential customers and to small to mid-sized businesses. All sales personnel will have telecommunications service experience.

Applicant will market through direct sales by employees and agents. Applicant does not intend to engage in multilevel marketing at this time. Applicant's marketing materials are currently being developed and are not available at this time.

**12. Cost Support:**

Applicant intends to provide services at a price above its cost.

**13. Federal Tax Identification Number:**

75-2820004

**14. The Number and Nature of Complaints filed against the Applicant with any state or federal regulatory commission regarding the unauthorized switching of a customer's telecommunications provider and the act of charging customers for services that have not been ordered:**

None

**15. Tariff**

A copy of Applicant's proposed tariff is attached hereto as Exhibit E.

**WHEREFORE,** the undersigned Applicant requests that the South Dakota Public Utilities Commission enter an order granting this application.

DATED this 4<sup>th</sup> day of July, 2003.

**Transcom Communications, Inc.**

By:   
Lance J.M. Steinhart, Its Counsel

1720 Windward Concourse  
Suite 250  
Alpharetta, Georgia 30005  
(770) 232-9200

State of Texas

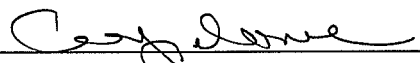
County of Dallas

Jeff Becker, being first duly sworn, deposes and says that he/she is the Vice President of Operations and Finance of TRANSCOM COMMUNICATIONS, INC., the Applicant in the proceeding entitled above, that he/she has read the foregoing application and knows the contents thereof; that the same are true of his/her knowledge, except as to matters which are therein stated on information or belief, and to those matters he/she believes them to be true.



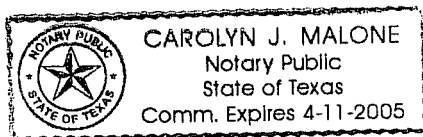
\_\_\_\_\_  
Jeff Becker  
Vice President of Operations and Finance

Subscribed and sworn to before this 19<sup>th</sup> day of November, 2002.



\_\_\_\_\_  
Notary Public

My Commission expires: 4/11/05



**LIST OF EXHIBITS**

- A - CERTIFICATE OF INCORPORATION**
- B - CERTIFICATE OF AUTHORITY**
- C - MARKETING MATERIAL**
- D - FINANCIAL INFORMATION**
- E - PROPOSED TARIFF**

**EXHIBIT A - CERTIFICATE OF INCORPORATION**

Corporations Section  
P.O.Box 13697  
Austin, Texas 78711-3697



Gwyn Shea  
Secretary of State

## Office of the Secretary of State

The undersigned, as Secretary of State of Texas, does hereby certify that the document, Articles Of Incorporation for TRANSCOM COMMUNICATIONS, INC. (filing number: 153415800), a Domestic Business Corporation, was filed in this office on May 04, 1999.

**It is further certified that the entity status in Texas is active.**

In testimony whereof, I have hereunto signed my name officially and caused to be impressed hereon the Seal of State at my office in Austin, Texas on December 11, 2002.



A handwritten signature in cursive script that reads "Gwyn Shea".

Gwyn Shea  
Secretary of State

FILED  
In the Office of the  
Secretary of State of Texas  
MAY 04 1999  
Corporations Section

ARTICLES OF INCORPORATION

OF

TRANSCOM COMMUNICATIONS, INC.

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I, the undersigned natural person of the age of eighteen years or more, acting as incorporator of a corporation under the Texas Business Corporation Act, do hereby adopt the following Articles of Incorporation for such corporation.

ARTICLE ONE

The name of the corporation shall be:

TRANSCOM COMMUNICATIONS, INC.

ARTICLE TWO

The period of its duration shall be perpetual.

ARTICLE THREE

The purposes for which the corporation is organized are the transaction of any or all lawful business for which corporations may be incorporated under the Texas Business Corporation Act.

ARTICLE FOUR

The aggregate number of shares which this corporation shall have the authority to issue is:

One Thousand Five Hundred (1500) Shares With No Par Value

ARTICLE FIVE

The corporation will not commence business until it has received for the issuance of its shares consideration of the value of One Thousand Dollars (\$1,000.00) consisting of money, labor done or property actually received.

ARTICLE SIX

The post office address of its initial registered office is: 800 Brazos, Austin, TX, 78701 and the name of the registered agent at such address is: Corporation Service Company d/b/a CSC-Lawyers Incorporating Service Company.

ARTICLE SEVEN

The number of directors constituting the initial board of directors is one (1), and the names and addresses of the persons who are to serve as directors until the first annual meeting of shareholders or until their successors are elected and qualify are:


NAME	ADDRESS
Jeffrey Reed	10382 Miller Road Dallas TX, 75238

ARTICLE EIGHT

The name and address of the incorporator is:

NAME	ADDRESS
Brenda Guirastante	Corporation Service Company 800 Brazos Austin, TX 78701-2507

IN WITNESS WHEREOF, I have hereunto set my hand and seal  
this 4th day of May, A.D., 1999.

  
\_\_\_\_\_  
Incorporator



**FILED**  
In the Office of the  
Secretary of State of Texas

**ARTICLES OF AMENDMENT TO  
THE ARTICLES OF INCORPORATION OF  
TRANSCOM COMMUNICATIONS, INC.**

**DEC 20 2001**

**December 21, 2001**

**Corporations Section**

Pursuant to the provisions of Article 4.04 of the Texas Business Corporation Act, the undersigned Corporation hereby adopts the following Articles of Amendment to its Articles of Incorporation, as adopted on December 21, 2001.

**ARTICLE I**

The name of the Corporation is Transcom Communications, Inc.

**ARTICLE II**

The following Amendments to the Articles of Incorporation were adopted by the shareholders of the Corporation:

**Revision to Article Four:**

The clause in Article Four of the Articles of Incorporation that provides "The aggregate number of shares which this corporation shall have the authority to issue is One Thousand Five Hundred (1500) Shares With No Par Value" is hereby amended to read as follows:

"The aggregate number of shares which this corporation shall have the authority to issue is One Million (1,000,000) shares of which One Million (1,000,000) shares are designated common stock, par value \$.001 per share."

**Addition of Article Nine:**

Article Nine is added to the Articles of Incorporation to read as follows:

"With respect to any matter for which the affirmative vote of the holders of shares entitled to vote is required, the act of the shareholders on that matter shall be the affirmative vote of the holders of a majority of the shares entitled to vote on that matter."

**Addition of Article Ten:**

Article Ten is added to the Article of Incorporation to read as follows:

"Any action that may be taken at any annual or special meeting of shareholders may be taken without a meeting, without prior notice, and without a vote, if consents in writing, setting forth the action so taken, shall be signed by the holders of not less than the minimum number of shares that would be necessary to take such action at a meeting at which the holders of all shares entitled to vote on the action were present and voted."

**Addition of Article Eleven:**

Article Eleven is added to the Articles of Incorporation to read as follows:

"No holder of any shares of stock of the corporation shall have or enjoy any preemptive right to acquire any additional or treasury shares of the corporation.

Each outstanding share of the capital stock of the corporation shall be entitled to one vote on each matter submitted to a vote at a meeting of shareholders and no shareholder shall have the right to cumulate his votes in the election of directors of the corporation and such cumulative voting of shares as provided in Section D of Article 2.29 of the Texas Business Corporation Act is expressly prohibited."

**Addition of Article Twelve:**

Article Twelve is added to the Articles of Incorporation to read as follows:

"To the maximum extent permitted by applicable law and regulations, a Director of the corporation shall not be liable to the corporation or its shareholders for monetary damages for an act or omission in the Director's capacity as a Director, except that this Article 12 does not eliminate or limit the liability of a Director for:

- (1) a breach of a Director's duty of loyalty to the corporation or its shareholders,
- (2) an act or omission not in good faith or that involves intentional misconduct or a knowing violation of the law,
- (3) a transaction from which a Director received an improper benefit, whether or not the benefit resulted from an action taken within the scope of the Director's office,
- (4) an act or omission for which the liability of a Director is expressly provided for by statute, or
- (5) an act related to an unlawful share repurchase or payment of a dividend.

If applicable law or regulations are amended after approval by the corporation's shareholders of this Article 12 to authorize corporate action further eliminating or limiting the personal liability of Directors or eliminating or limiting the personal liability of officers, the liability of a Director or officer of the corporation shall be eliminated or limited to the maximum extent permitted by law. No repeal or modification of this Article 12 by the shareholders shall adversely affect any right or protection of a Director or officer of the corporation existing by virtue of this Article 12 at the time of such repeal or modification."

**ARTICLE III**

The amendment made by these Articles has been effected in conformity with the provisions of the Texas Business Corporation Act and the Articles of Incorporation, and the amendment made by these Articles was duly adopted by the shareholders of the Company effective as of December 21, 2001. The number of shares of capital stock of the Company outstanding at the time these Articles were adopted was 1,500 shares of Common Stock. The number of shares of capital stock outstanding and entitled to vote on the adoption of these Articles was 1,500.

**ARTICLE IV**

Shareholders holding all of the outstanding shares of capital stock of the Company have signed a consent in writing pursuant to Article 9.10(A) of the Texas Business Corporation Act adopting said amendment. Any written notice required by Article 9.10(A) of the Texas Business Corporation Act has been given.

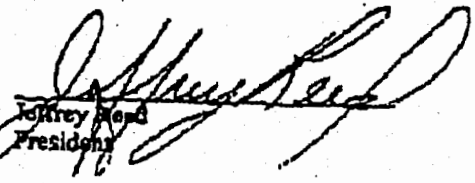
**ARTICLE V**

The stated capital of the Company has been changed by this Amendment to provide that the par value of the Company's common stock has been changed from no par value per share to \$.001 per share. The stated capital of the Company upon adoption of this Amendment is \$1.50.

*(Remainder of page intentionally left blank.)*

IN WITNESS WHEREOF, the undersigned hereby executes these Articles of Amendment to be effective on date first written above.

TRANSCOM COMMUNICATIONS, INC.

By:   
Name: Jeffrey Reed  
Title: President

**EXHIBIT B - CERTIFICATE OF AUTHORITY**

# State of South Dakota



## OFFICE OF THE SECRETARY OF STATE

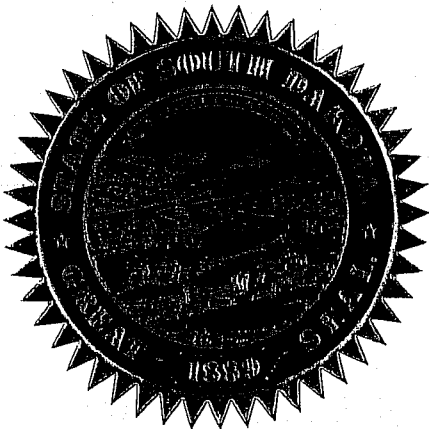
### Certificate of Authority

ORGANIZATIONAL ID #: FB026922

I, **JOYCE HAZELTINE**, Secretary of State of the State of South Dakota, hereby certify that the Application for a Certificate of Authority of **TRANSCOM COMMUNICATIONS, INC. (TX)** to transact business in this state duly signed and verified pursuant to the provisions of the South Dakota Corporation Acts, have been received in this office and are found to conform to law.

**ACCORDINGLY** and by virtue of the authority vested in me by law, I hereby issue this Certificate of Authority and attach hereto a duplicate of the application to transact business in this state.

**IN TESTIMONY WHEREOF**, I have hereunto set my hand and affixed the Great Seal of the State of South Dakota, at Pierre, the Capital, this January 8, 2003.



*Joyce Hazeltine*

**Joyce Hazeltine**  
Secretary of State

**EXHIBIT C - MARKETING MATERIAL**  
**Not Available**

**EXHIBIT D - FINANCIAL INFORMATION**



**TRANSCOM COMMUNICATIONS, INC.**  
**FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2001 AND 2000**

RICHARD MAYS, C.P.A.  
LARRY DEWEY, C.P.A.

MEMBERS OF AMERICAN INSTITUTE  
OF CERTIFIED PUBLIC ACCOUNTANTS

MAYS, DEWEY & ASSOCIATES L.L.P.  
CERTIFIED PUBLIC ACCOUNTANTS



Petroleum Building  
Suite 100  
203 W. 8th, Box 14024  
Amarillo, TX 79101-2344  
806/373-6971  
Fax 806/373-6973

To the Board of Directors  
Transcom Communications, Inc.  
Arlington, Texas

We have audited the accompanying balance sheets of Transcom Communications, Inc. as of December 31, 2001 and 2000 and the related statements of operations, stockholders' equity and cash flows for the years then ended. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits of the accompanying financial statements provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Transcom Communications, Inc. as of December 31, 2001 and 2000, and the results of its operations and its cash flows for the years then ended, in conformity with generally accepted accounting principles.

*Mays, Dewey & Associates*  
Mays, Dewey & Associates, L.L.P.

August 30, 2002

**TRANSCOM COMMUNICATIONS, INC.**  
**BALANCE SHEETS**  
**DECEMBER 31, 2001 AND 2000**

	<b>ASSETS</b>		<u>2001</u>	<u>2000</u>
<b>CURRENT ASSETS</b>				
Cash in Bank		\$	167,891	294,248
Money Market Account			201,149	912,925
Accounts Receivable			541,823	205,130
Receivable from Stockholders			-	22,883
Prepaid Expenses			-	47,000
			<u>910,863</u>	<u>1,482,186</u>
<b>EQUIPMENT, at Cost Less</b>				
Accumulated Depreciation (Note 3)			<u>577,633</u>	<u>152,552</u>
<b>OTHER ASSETS</b>				
Receivable from Stockholders (Note 6)			37,883	22,883
Rent Deposit			<u>3,413</u>	<u>3,413</u>
			<u>41,296</u>	<u>26,296</u>
<b>TOTAL ASSETS</b>			<u>1,529,792</u>	<u>1,661,034</u>
<b>LIABILITIES AND STOCKHOLDERS' EQUITY</b>				
<b>CURRENT LIABILITIES</b>				
Accounts Payable		\$	787,266	1,390,330
Accrued Expenses			44,310	79,351
Income Taxes Payable (Note 5)			177,383	-
Deferred Revenues			5,000	27,450
Current Portion of Long-term Debt			-	6,728
			<u>1,013,959</u>	<u>1,503,859</u>
<b>LONG-TERM DEBT (Note 4)</b>			-	<u>12,273</u>
<b>DEFERRED INCOME TAXES</b>			<u>67,000</u>	<u>51,000</u>
<b>STOCKHOLDERS' EQUITY (Note 6)</b>				
Common Stock of .001 Par Value; 1,000,000				
Shares authorized; 840,000 shares issued			840	1,500
Additional Paid-in Capital			660	-
Retained Earnings			<u>447,333</u>	<u>92,402</u>
			<u>448,833</u>	<u>93,902</u>
<b>TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY</b>			<u>\$ 1,529,792</u>	<u>1,661,034</u>

**TRANSCOM COMMUNICATIONS, INC.**  
**STATEMENTS OF OPERATIONS**  
**YEARS ENDED DECEMBER 31, 2001 AND 2000**

	<u>2001</u>	<u>2000</u>
<b>REVENUES</b>		
Telecommunications Services and Fees	\$ 11,410,498	3,614,060
Less Cost of Telecommunications Services	<u>8,502,910</u>	<u>2,519,767</u>
 Gross Margin	 2,907,588	 1,094,293
<b>EXPENSES</b>		
Salaries and Wages	1,140,400	343,500
Consulting Fees	412,474	265,294
Profit Sharing Contribution	-	52,500
Payroll Taxes	63,279	16,738
Office and Facilities Rent	155,156	30,271
Office Expenses	28,641	7,359
Insurance	42,832	4,470
Professional Fees	45,722	59,812
Travel Expenses	230,588	137,530
Franchise Taxes	25,125	-
Telephone	46,197	20,704
Training Fee	50,050	-
Bad Debts	31,905	63,456
Charitable Contribution	20,000	-
Depreciation	61,491	20,424
Miscellaneous Expenses	<u>20,901</u>	<u>9,151</u>
 Total Expenses	 <u>2,374,761</u>	 <u>1,031,209</u>
<b>INCOME FROM OPERATIONS</b>	<u>532,827</u>	<u>63,084</u>
<b>OTHER INCOME (EXPENSE)</b>		
Interest Income	20,720	26,505
Loss on Sale of Vehicles	<u>(5,233)</u>	<u>-</u>
 Total Other Income (Expense)	 <u>15,487</u>	 <u>26,505</u>
<b>INCOME BEFORE INCOME TAXES</b>	<u>548,314</u>	<u>89,589</u>
<b>INCOME TAX EXPENSE (Note 5)</b>	<u>193,383</u>	<u>33,000</u>
<b>NET INCOME</b>	<u>\$ 354,931</u>	<u>56,589</u>

**TRANSCOM COMMUNICATIONS, INC.**  
**STATEMENTS OF STOCKHOLDERS' EQUITY**  
**YEARS ENDED DECEMBER 31, 2001 AND 2000**

	<u>Common Stock</u>	<u>Additional Paid in Capital</u>	<u>Retained Earnings</u>
Balances at December 31, 1999	\$ 1,000	\$ -	\$ 35,813
Issuance of 500 shares for Services Rendered	500		
Net Income for the Year Ended December 31, 2000	<u>          </u>	<u>          </u>	<u>\$ 56,589</u>
Balances at December 31, 2000	1,500		92,402
Stock Dividend (Note 6)	(660)	660	-
Net Income for the Year Ended December 31, 2001	<u>          </u>	<u>          </u>	<u>354,931</u>
Balances at December 31, 2001	<u>\$ 840</u>	<u>\$ 660</u>	<u>\$ 447,333</u>

**TRANSCOM COMMUNICATIONS, INC.**  
**STATEMENTS OF CASH FLOWS**  
**YEARS ENDED DECEMBER 31, 2001 AND 2000**

	<u>2001</u>	<u>2000</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Net Income	\$ 354,931	56,589
Adjustments to reconcile Net Income to Net Cash Provided by Operating Activities		
Depreciation	61,491	20,424
Loss on Sales of Vehicles	5,233	-
(Increase) Decrease in Receivables	(336,693)	(139,767)
(Increase) Decrease in Prepaid Expenses	47,000	(47,000)
Increase (Decrease) in Accounts Payable	(603,064)	1,328,850
Increase (Decrease) in Accrued Expenses	(35,041)	79,351
Increase (Decrease) in Deferred Revenues	(22,450)	27,450
Increase (Decrease) in Income Taxes Payable	<u>177,383</u>	<u>-</u>
Total Adjustments	<u>(706,141)</u>	<u>1,269,308</u>
Net Cash Provided (Used) by Operating Activities	<u>(351,210)</u>	<u>1,325,897</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Proceeds from Sale of Vehicles	14,953	-
Purchases of Equipment	(506,758)	(148,444)
Increase in Rent Deposit	<u>-</u>	<u>(3,413)</u>
Net Cash Provided (Used) by Investing Activities	<u>(491,805)</u>	<u>(151,857)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Issuance of Common Stock	-	500
(Increase) Decrease in Stockholder Receivable	7,883	(45,766)
Increase (Decrease) Deferred Income Taxes	16,000	33,000
Principal Payments on Long-term Debt	<u>(19,001)</u>	<u>(6,577)</u>
Net Cash Provided (Used) by Financing Activities	<u>4,882</u>	<u>(18,843)</u>
<b>NET INCREASE (DECREASE) IN CASH AND EQUIVALENT</b>	<b>(838,133)</b>	<b>1,155,197</b>
<b>CASH AND EQUIVALENT, BEGINNING OF YEAR</b>	<u>1,207,173</u>	<u>51,976</u>
<b>CASH AND EQUIVALENT, END OF YEAR</b>	<u>\$ 369,040</u>	<u>1,207,173</u>
<b>SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION:</b>		
Cash Paid During the Year For Interest	<u>\$ 366</u>	<u>653</u>
Cash Paid During the Year For Income Taxes	<u>\$ -</u>	<u>-</u>

**TRANSCOM COMMUNICATIONS, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2001 AND 2000**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Organization and Operations**

Transcom Communications, Inc. (TCL, the Company) was incorporated in the State of Texas on May 4, 1999 for the purpose of transacting any or all lawful business. The Company currently operates as a telecommunications wholesaler with satellite stations in the United States of America and in various foreign locations. In addition, the Company also performs consultation services with other telecommunication firms. The Company is subject to the economic risks associated with the telecommunications industry.

**Revenue Recognition**

The Company records revenues from data transmissions services in the period such services are used by its customers. Fees from consultation services are recorded in the period such services are rendered.

**Telecommunication Equipment Installation Costs**

The costs of installing telecommunication equipment in foreign countries and locations, including construction costs and other costs associated with enabling construction in a foreign country and equipment costs, are capitalized and depreciated over their estimated useful lives.

**Cash Equivalent**

For purposes of determining cash flows, the Company's money market account is considered a cash equivalent.

**Allowance for Doubtful Accounts**

The Company establishes an allowance for doubtful accounts when a review by management determines such allowance is necessary. At December 31, 2001 and 2000 no such allowance was deemed necessary.

**Equipment and Depreciation**

The Company records purchases of equipment at cost and depreciates such costs over the estimated useful lives of the assets, which range from 3 to 7 years.

**Deferred Income Taxes**

For income tax reporting, the Company uses accounting methods that recognize depreciation sooner than for financial statement reporting. As a result, the basis of equipment for financial reporting exceeds its tax basis by the cumulative amount that accelerated depreciation exceeds straight-line depreciation. Deferred income taxes have been recorded for the excess, which will be taxable in future periods through reduced depreciation deductions for tax purposes. In addition certain revenues and expenses were recognized in different periods for financial and income tax reporting.

**TRANSCOM COMMUNICATIONS, INC.  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2001 AND 2000**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued**

**Use of Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**Reclassifications**

Certain classifications, amounts and disclosures appearing in the accompanying financial statements may not agree with prior presentations to owners or other interested parties. As such differences arise primarily from the timing of the recognition of income and expenses, and are known to the Board of Directors of the Company, no consideration has been given to detail disclosure of any differences.

**2. ACCOUNTS RECEIVABLE**

Accounts receivable at December 31, 2001 and 2000 consists of billings for telecommunication services and include data transmission charges and consulting fees.

**3. EQUIPMENT**

Equipment at December 31, 2001 and 2000 consisted of the following:

	<u>2001</u>	<u>2000</u>
Vehicles	\$ -	\$ 31,484
Office Equipment	21,619	-
Computers and Peripherals	39,911	13,316
Licensed Software	171,296	-
Telecommunication Equipment	403,979	129,928
Leasehold Improvements	<u>13,283</u>	<u>-</u>
Total	650,088	174,728
Less Accumulated Depreciation	<u>(72,455)</u>	<u>(22,176)</u>
Net Equipment	<u>\$ 577,633</u>	<u>\$152,552</u>

At December 31, 2001, telecommunication equipment with depreciated cost of \$ 90,928 was located outside United States jurisdiction and subject to the risk of expropriation.



**TRANSCOM COMMUNICATIONS, INC.  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2001 AND 2000**

**4. NOTE PAYABLE**

Note payable at December 31, 2000 consisted of a 2.9% installment note payable to Ford Credit secured by a certain vehicle. The vehicle was sold in 2001 and the note was paid off.

**5. INCOME TAXES**

The provision for income taxes consists of the following components:

	<u>2001</u>	<u>2000</u>
Current	177,383	-
Deferred	<u>16,000</u>	<u>33,000</u>
	<u>\$193,383</u>	<u>33,000</u>

The income tax provision differs from the expense that would result from applying Federal Statutory rates to income before income taxes due to non deductible expenses for tax purposes.

**6. RELATED PARTY TRANSACTIONS**

The Company utilized the services of certain other telecommunication operations in which certain stockholders and directors have a beneficial interest. The cost of services purchased from companies related to officers and directors of the Company follow:

	<u>2001</u>	<u>2000</u>
Consulting Fees	113,400	250,300
Telecommunication Services	-	277,490

Incentive bonuses paid to officers and employees are determined by management each year based on the Company's profitability. Included in salaries and wages in the accompanying financial statements include bonuses to officers of \$500,000 in 2001 and \$100,000 in 2000. In addition, a stock bonus of 502 shares of the Company's stock was declared in September 2001.

In December 2001, the Company amended its articles of incorporation to authorize the issuance of up to 1,000,000 shares and changed its no-par stock to common stock with a par value of .001. In conjunction with this amendment, 560 shares of the newly authorized shares were issued for each share of no par stock held by stockholders of record at the date of the amendment.

The Company loaned the principal stockholders \$ 45,766 in 2000 and \$ 15,000 in 2001. One of the stockholders repaid his loan of \$ 22,883 in 2001.

**TRANSCOM COMMUNICATIONS, INC.  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2001 AND 2000**

**7. SUBSEQUENT EVENTS**

In July 2002 the Company acquired 51% of the outstanding common stock of DTVN Holdings, Inc. for \$100,000. The Company's directors plan to merge Transcom Communications, Inc. and DTVN upon the determination of the values of the respective entities.

In May 2002, one of the principal stockholders of the company tendered his resignation as board member, President, Secretary and Treasurer. The Company purchased 279,300 shares of its stock from such stockholder for \$13,000. In addition, the Company entered into employment and non-compete agreements with Mr. & Mrs. Reed as 'European Associates'. Under the terms of the agreements, Mr. & Mrs. Reed will be paid a total salary of \$13,000 per month for a period of 47 months plus a commission of 40% of gross profit derived from new routes generated in Europe and sales of the Company's products.

**8. COMMITMENTS AND CONTINGENCIES**

The Company leases its office space and equipment operating sites under operating leases with lease terms of 36 months. Future minimum rentals under such leases are \$142,000 in 2002 and \$81,000 in 2003.

At December 31, 2001, the Company had cash deposits with a bank of \$269,000 in excess of FDIC coverage.

In August 2002, a supplier filed an arbitration claim against the Company seeking damages of approximately \$ 1,100,000. The Company intends to vigorously deny this claim and cannot accurately quantify the likelihood of any potential damages that might result from this action. The accompanying financial statements do not include any allowance for this potential claim.

**EXHIBIT E - PROPOSED TARIFF**

TELECOMMUNICATIONS SERVICES TARIFF

TITLE SHEET

SOUTH DAKOTA TELECOMMUNICATIONS TARIFF

This tariff contains the descriptions, regulations, and rates applicable to the furnishing of service or facilities for Telecommunications Services furnished by Transcom Communications, Inc. ("Transcom"), with principal offices at 1925 W. John Carpenter Freeway, Suite 500, Irving, Texas 75063. This tariff applies for services furnished within the State of South Dakota.

This tariff is on file with the South Dakota Public Utilities Commission, and copies may be inspected, during normal business hours, at the company's principal place of business.

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Irving, Texas 75063

TRANSCOM COMMUNICATIONS, INC.

ORIGINAL SHEET 2

SOUTH DAKOTA PUC TARIFF NO. 1

TELECOMMUNICATIONS SERVICES TARIFF

RESERVED FOR FUTURE USE

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TELECOMMUNICATIONS SERVICES TARIFF

CHECK SHEET

The 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 sheet.

<u>SHEET</u>	<u>REVISION</u>
1	Original
2	Original
3	Original
4	Original
5	Original
6	Original
7	Original
8	Original
9	Original
10	Original
11	Original
12	Original
13	Original
14	Original
15	Original
16	Original
17	Original
18	Original
19	Original
20	Original
21	Original
22	Original
23	Original
24	Original
25	Original
26	Original
27	Original
28	Original
29	Original
30	Original
31	Original
32	Original
* New or Revised Sheet	

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TELECOMMUNICATIONS SERVICES TARIFF

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TELECOMMUNICATIONS SERVICES TARIFFTARIFF 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 pages 11 and 12 would be page 11.1.

B. Sheet Revision Numbers: Revision numbers also appear in the upper right corner of each sheet where applicable. These numbers are used to indicate the most current page version on file with the Commission. For example, 4th Revised Sheet 13 cancels 3rd Revised Sheet 13. Consult the Check Sheet for the sheets 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 Commission, 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 sheets 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 sheet if these are the only changes made to it (i.e., the format, etc. remains the same, just revised revision levels on some sheets). The tariff user should refer to the latest Check Sheet to find out if a particular sheet is the most current filed with the Commission.

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TELECOMMUNICATIONS SERVICES TARIFF

SYMBOLS

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

- (C) to signify change in regulation
- (D) to signify a deletion
- (I) to signify a rate increase
- (L) to signify material relocated in the tariff
- (N) to signify a new rate or regulation
- (R) to signify a rate reduction
- (T) to signify a change in text, but no change in rate or regulation

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TELECOMMUNICATIONS SERVICES TARIFFSECTION 1 - TECHNICAL TERMS AND ABBREVIATIONS

Access Line - An arrangement from a local exchange telephone company or other common carrier, using either dedicated or switched access, which connects a Customer's location to the Company's location or switching center.

Authorization Code - A numerical code, one or more of which may be assigned to a Customer, to enable the Company to identify the origin of the Customer so it may rate and bill the call. Automatic number identification (ANI) is used as the authorization code wherever possible.

Commission - Used throughout this tariff to mean the South Dakota Public Utilities Commission.

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

Company or Transcom - Used throughout this tariff to mean Transcom Communications, Inc., a Texas Corporation.

Dedicated Access - The Customer gains entry to the Company's services by a direct path from the Customer's location to the Company's point of presence.

Holiday - New Year's Day, Independence Day, Labor Day, Thanksgiving Day and Christmas Day. Holidays shall be billed at the evening rate from 8 a.m. to 11 p.m. After 11 p.m., the lower night rate shall go into effect.

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TELECOMMUNICATIONS SERVICES TARIFF

Resp. Org - Responsible Organization or entity identified by a Toll-Free service Customer that manages and administers records in the toll free number database and management system.

Switched Access - The Customer gains entry to the Company's services by a transmission line that is switched through the local exchange carrier to reach the Company's point of presence.

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

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

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TELECOMMUNICATIONS SERVICES TARIFFSECTION 2 - RULES AND REGULATIONS2.1 Undertaking of the Company

This tariff contains the regulations and rates applicable to intrastate interexchange telecommunications services provided by the Company for telecommunications between points within the State of South Dakota. Services are furnished subject to the availability of facilities and subject to the terms and conditions of this tariff in compliance with limitations set forth in the Commission's rules. The Company's services are provided on a statewide basis and are not intended to be limited geographically. The Company offers service to all those who desire to purchase service from the Company consistent with all of the provisions of this tariff. Customers interested in the Company's services shall file a service application with the Company which fully identifies the Customer, the services requested and other information requested by the Company. The Company reserves the right to examine the credit record and check the references of all applicants and Customers. The Company may examine the credit profile/record of any applicant prior to accepting the service order. The service application shall not in itself obligate the Company to provide services or to continue to provide service if a later check of applicant's credit record is, in the opinion of the Company, contrary to the best interest of the Company. The Company may act as the Customer's agent for ordering access connection facilities provided by other carriers or entities when authorized by the Customer, to allow connection of a Customer's location to a service provided by the Company. The Customer shall be responsible for all charges due for such service arrangement.

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TELECOMMUNICATIONS SERVICES TARIFF

- 2.1.1 The services provided by the Company are not part of a joint undertaking with any other entity providing telecommunications channels, facilities, or services, but may involve the resale of the Message Toll Services (MTS) and Wide Area Telecommunications Services (WATS) of underlying common carriers which may be subject to the jurisdiction of this Commission.
- 2.1.2 The rates and regulations contained in this tariff apply only to the services furnished by the Company and do not apply, unless otherwise specified, to the lines, facilities, or services provided by a local exchange telephone company or other common carriers for use in accessing the services of the Company.
- 2.1.3 The Company reserves the right to limit the length of communications, to discontinue furnishing services, or limit the use of service necessitated by conditions beyond its control, including, without limitation: lack of satellite or other transmission medium capacity; the revision, alteration or repricing of the Underlying Carrier's tariffed offerings; or when the use of service becomes or is in violation of the law or the provisions of this tariff.

**2.2 Use of Services**

- 2.2.1 The Company's services may be used for any lawful purpose consistent with the transmission and switching parameters of the telecommunications facilities utilized in the provision of services, subject to any limitations set forth in this Section 2.2.
- 2.2.2 The use of the Company's services to make calls which might reasonably be expected to frighten, abuse, torment, or harass another or in such a way as to unreasonably interfere with use by others is prohibited.

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TELECOMMUNICATIONS SERVICES TARIFF

- 2.2.3 The use of the Company's services without payment for service or attempting to avoid payment for service by fraudulent means or devices, schemes, false or invalid numbers, or false calling or credit cards is prohibited.
- 2.2.4 The Company's services are available for use twenty-four hours per day, seven days per week.
- 2.2.5 The Company does not transmit messages, but the services may be used for that purpose.
- 2.2.6 The Company's services may be denied for nonpayment of charges or for other violations of this tariff.
- 2.2.7 Customers shall not use the service provided under this tariff for any unlawful purpose.
- 2.2.8 The Customer is responsible for notifying the Company immediately of any unauthorized use of services.

**2.3 Liability of the Company**

- 2.3.1 The Company shall not be liable for any claim, loss, expense or damage for any interruption, delay, error, omission, or defect in any service, facility or transmission provided under this tariff, if caused by the Underlying Carrier, an act of God, fire, war, civil disturbance, act of government, or due to any other causes beyond the Company's control.
- 2.3.2 The Company shall not be liable for, and shall be fully indemnified and held harmless by the Customer against any claim, loss, expense, or damage for defamation, libel, slander, invasion, infringement of copyright or patent, unauthorized use of any trademark, trade name or service mark, proprietary or creative right, or any other injury to any person, property or entity arising out of the material, data or information transmitted.

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TELECOMMUNICATIONS SERVICES TARIFF

- 2.3.3 No agent or employee of any other carrier or entity shall be deemed to be an agent or employee of the Company.
- 2.3.4 Reserved for Future Use
- 2.3.5 Reserved for Future Use
- 2.3.6 Reserved for Future Use

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TELECOMMUNICATIONS SERVICES TARIFF**2.4 Responsibilities of the Customer**

- 2.4.1 The Customer is responsible for placing any necessary orders and complying with tariff regulations. The Customer is also responsible for the payment of charges for services provided under this tariff.
- 2.4.2 The Customer is responsible for charges incurred for special construction and/or special facilities which the Customer requests and which are ordered by the Company on the Customer's behalf.
- 2.4.3 If required for the provision of the Company's services, the Customer must provide any equipment space, supporting structure, conduit and electrical power without charge to the Company.
- 2.4.4 The Customer is responsible for arranging access to its premises at times mutually agreeable to the Company and the Customer when required for Company personnel to install, repair, maintain, program, inspect or remove equipment associated with the provision of the Company's services.
- 2.4.5 The Customer shall cause the temperature and relative humidity in the equipment space provided by Customer for the installation of the Company's equipment to be maintained within the range normally provided for the operation of microcomputers.

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TELECOMMUNICATIONS SERVICES TARIFF

- 2.4.6 The Customer shall ensure that the equipment and/or system is properly interfaced with the Company's facilities or services, that the signals emitted into the Company's network are of the proper mode, bandwidth, power and signal level for the intended use of the subscriber and in compliance with criteria set forth in this tariff, and that the signals do not damage equipment, injure personnel, or degrade service to other Customers. If the Federal Communications Commission or some other appropriate certifying body certifies terminal equipment as being technically acceptable for direct electrical connection with interstate communications service, the Company will permit such equipment to be connected with its channels without the use of protective interface devices. If the Customer fails to maintain the equipment and/or the system properly, with resulting imminent harm to Company equipment, personnel or the quality of service to other Customers, the Company may, upon written notice, require the use of protective equipment at the Customer's expense. If this fails to produce satisfactory quality and safety, the Company may, upon written notice, terminate the Customer's service.
- 2.4.7 The Customer must pay the Company for replacement or repair of damage to the equipment or facilities of the Company caused by negligence or willful act of the Customer or others, by improper use of the services, or by use of equipment provided by Customer or others.
- 2.4.8 The Customer must pay for the loss through theft of any Company equipment installed at Customer's premises.
- 2.4.9 If the Company installs equipment at Customer's premises, the Customer shall be responsible for payment of any applicable installation charge.

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TELECOMMUNICATIONS SERVICES TARIFF

2.4.10 The Customer must use the services offered in this tariff in a manner consistent with the terms of this tariff and the policies and regulations of all state, federal and local authorities having jurisdiction over the service.

**2.5 Cancellation or Interruption of Services**

2.5.1 Without incurring liability, upon five (5) working 'days' (defined as any day on which the company's business office is open and the U.S. Mail is delivered) written notice to the Customer, the Company may immediately discontinue services to a Customer or may withhold the provision of ordered or contracted services:

2.5.1.A For nonpayment of any sum due the Company for more than thirty (30) days after issuance of the bill for the amount due, unless the charge is in dispute;

2.5.1.B For violation of any of the provisions of this tariff,

2.5.1.C For violation of any law, rule, regulation, policy of any governing authority having jurisdiction over the Company's services, or

2.5.1.D By reason of any order or decision of a court, public service commission or federal regulatory body or other governing authority prohibiting the Company from furnishing its services.

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TELECOMMUNICATIONS SERVICES TARIFF

- 2.5.2 Without incurring liability, the Company may interrupt the provision of services at any time in order to perform tests and inspections to assure compliance with tariff regulations and the proper installation and operation of Customer and the Company's equipment and facilities and may continue such interruption until any items of noncompliance or improper equipment operation so identified are rectified.
- 2.5.3 Service may be discontinued by the Company without notice to the Customer, by blocking traffic to certain countries, cities or NXX exchanges, or by blocking calls using certain Customer authorization codes, when the Company deems it necessary to take such action to prevent unlawful use of its service. The Company will restore service as soon as it can be provided without undue risk, and will, upon request by the Customer affected, assign a new authorization code to replace the one that has been deactivated.
- 2.5.4 The Customer may terminate service upon thirty (30) days written notice for the Company's standard month to month contract. Customer will be liable for all usage on any of the Company's service offerings until the Customer actually leaves the service. Customers will continue to have Company usage until the Customer notifies its local exchange carrier and changes its long distance carrier. Until the Customer so notifies its local exchange carrier, it shall continue to generate and be responsible for long distance usage.

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TELECOMMUNICATIONS SERVICES TARIFF

2.6 Credit Allowance

2.6.1 Credit may be given for disputed calls, on a per call basis.

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TELECOMMUNICATIONS SERVICES TARIFF

**2.7 Restoration of Service**

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.

**2.8 Deposit**

The Company does not require deposits.

**2.9 Advance Payments**

The Company does not require advance payments.

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TELECOMMUNICATIONS SERVICES TARIFF**2.10 Payment and Billing**

- 2.10.1 Service is provided and billed on a billing cycle basis, beginning on the date that service becomes effective. Billing is payable upon receipt. A late fee will be assessed on unpaid amounts 30 days after rendition of bills.
- 2.10.2 The customer is responsible for payment of all charges for services furnished to the Customer, as well as to all persons using the Customer's codes, exchange lines, facilities, or equipment, with or without the knowledge or consent of the Customer. The security of the Customer's Authorization Codes, subscribed exchange lines, and direct connect facilities is the responsibility of the Customer. All calls placed using direct connect facilities, subscribed exchange lines, or Authorization Codes will be billed to and must be paid by the Customer. Charges based on actual usage during a month and any accrued interest will be billed monthly in arrears.
- 2.10.3 All bills are presumed accurate, and shall be binding on the customer unless objection is received by the Company in writing within the applicable contract law statute of limitations. No credits, refunds, or adjustments shall be granted if demand therefore is not received by the Company in writing within such applicable contract law statute of limitations.

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TELECOMMUNICATIONS SERVICES TARIFF**2.11 Collection Costs**

In the event Company is required to initiate legal proceedings to collect any amounts due to Company, or to enforce any judgment obtained against a Customer, or for the enforcement of any other provision of this tariff or applicable law, Customer shall, in addition to all amounts due, be liable to Company for all reasonable costs incurred by Company in such proceedings and enforcement actions, including reasonable attorneys' fees, collection agency fees or payments, and court costs. In any such proceeding, the amount of collection costs, including attorneys' fees, due to the Company, will be determined by a court of competent jurisdiction or by the Commission.

**2.12 Taxes**

All federal, state and local taxes, assessments, surcharges, or fees, including sales taxes, use taxes, gross receipts taxes, and municipal utilities taxes, are billed as separate line items and are not included in the rates quoted herein.

**2.13 Late Charge**

A late fee of 1.5% per month or the amount otherwise authorized by law, whichever is lower, will be charged on any past due balances.

**2.14 Returned Check Charge**

A fee of \$20.00 will be charged whenever a check or draft presented for payment for service is not accepted by the institution on which it is written.

**2.15 Reconnection Charge**

A reconnection fee of \$25.00 per occurrence will be charged when service is reestablished for Customers which have been disconnected due to non-payment. Payment of the reconnection fee and any other outstanding amounts will be due in full prior to reconnection of service.

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TELECOMMUNICATIONS SERVICES TARIFFSECTION 3 - DESCRIPTION OF SERVICE3.1 Computation of Charges

3.1.1 The total charge for each completed call may be a variable measured charge dependent on the duration, distance and time of day of the call. The total charge for each completed call may also be dependent only on the duration of the call, i.e. a statewide flat rate per minute charge. The variable measured charge is specified as a rate per minute which is applied to each minute. All calls are measured in increments as set forth in the Rates Section of this tariff. Fractions of a billing increment are rounded up to a full billing increment on a per call basis. Fractions of a cent per minute are rounded up to a full cent on a per call basis.

3.1.2 Where mileage bands appear in a rate table, rates for all calls are based upon the airline distance between the originating and terminating points of the call, as determined by the vertical and horizontal coordinates associated with the exchange (the area code and three digit central office code) associated with the originating and terminating telephone numbers. If the Customer obtains access to the Company's network by a dedicated access circuit, that circuit will be assigned an exchange for rating purposes based upon the Customer's main telephone number at the location where the dedicated access circuit terminates. The vertical and horizontal (V & H) coordinates for each exchange and the airline distance between them will be determined according to industry standards.

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**ISSUED:****EFFECTIVE:**

**ISSUED BY: Jeff Becker, Vice President of Operations and Finance**  
**1925 W. John Carpenter Freeway, Suite 500**  
**Irving, Texas 75063**



TELECOMMUNICATIONS SERVICES TARIFF

- 3.1.3 Timing begins when the called station is answered and two way communication is possible, as determined by standard industry methods generally in use for ascertaining answer, including hardware answer supervision in which the local telephone company sends a signal to the switch or the software utilizing audio tone detection. Recognition of answer supervision is the responsibility of the Underlying Carrier. Timing for each call ends when either party hangs up. The Company will not bill for uncompleted calls.

**3.2 Customer Complaints and/or Billing Disputes**

Customer inquiries or complaints regarding service or accounting may be made in writing or by telephone to the Company at:

1925 W. John Carpenter Freeway, Suite 500  
Irving, Texas 75063  
(800) 710-3965

An objection to billed charges should be reported to the Company within 180 days from receipt of an invoice. Adjustments to Customers' bills shall be made to the extent that records are available and/or circumstances exist which reasonably indicate that such charges are not in accordance with approved rates or that an adjustment may otherwise be appropriate.

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**ISSUED:****EFFECTIVE:**

**ISSUED BY: Jeff Becker, Vice President of Operations and Finance**  
**1925 W. John Carpenter Freeway, Suite 500**  
**Irving, Texas 75063**

**TELECOMMUNICATIONS SERVICES TARIFF**

The Company will respond within seventy two (72) hours of receipt of an inquiry. If the Customer is dissatisfied with the Company's response to a complaint or inquiry, the Customer may file a complaint with the Commission for resolution of the conflict. The South Dakota Public Utilities Commission can be reached at:

500 East Capitol  
Pierre, SD 57501-5070  
(605) 773-3201  
(800) 332-1782  
TTY through Relay Service South Dakota-  
(800) 877-1113

If a Customer accumulates more than One Dollar of undisputed delinquent Company 800 Service charges, the Company Resp. Org. reserves the right not to honor that Customer's request for a Resp. Org. change until such undisputed charges are paid in full.

**3.3 Level of Service**

A Customer can expect end to end network availability of not less than 99% at all times for all services.

**3.4 Billing Entity Conditions**

When billing functions on behalf of the Company or its intermediary are performed by local exchange telephone companies or others, the payment of charge conditions and regulations of such companies and any regulations imposed upon these companies by regulatory bodies having jurisdiction apply. The Company's name and toll-free telephone number will appear on the Customer's bill.

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**ISSUED:**

**ISSUED BY: Jeff Becker, Vice President of Operations and Finance**  
1925 W. John Carpenter Freeway, Suite 500  
Irving, Texas 75063

**EFFECTIVE:**

TELECOMMUNICATIONS SERVICES TARIFF**3.5 Service Offerings****3.5.1 1+ Dialing**

This service permits Customers to originate calls via switched or dedicated access lines, and to terminate intrastate calls. The customer dials "1+" followed by "ten digits" or dials "101XXXX" followed by "1+ ten digits".

**3.5.2 Travel Cards**

The Customer utilizes an 11 digit "toll-free" access number established by the Company to access a terminal. Upon receiving a voice prompt, the Customer uses push button dialing to enter an identification code assigned by the Company, and the ten digit number of the called party.

**3.5.3 Toll-Free Service**

This service is inbound calling only where an 800, 888 or other toll-free prefix number rings into a Customer's premise routed to a specific telephone number or terminated over a dedicated facility.

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**ISSUED:****EFFECTIVE:**

**ISSUED BY: Jeff Becker, Vice President of Operations and Finance  
1925 W. John Carpenter Freeway, Suite 500  
Irving, Texas 75063**

TELECOMMUNICATIONS SERVICES TARIFF

3.5.4 Reserved for Future Use.

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ISSUED:

EFFECTIVE:

ISSUED BY: Jeff Becker, Vice President of Operations and Finance  
1925 W. John Carpenter Freeway, Suite 500  
Irving, Texas 75063

TRANSCOM COMMUNICATIONS, INC.

ORIGINAL SHEET 26

SOUTH DAKOTA PUC TARIFF NO. 1

TELECOMMUNICATIONS SERVICES TARIFF

Reserved for Future Use.

---

**ISSUED:**

**EFFECTIVE:**

**ISSUED BY: Jeff Becker, Vice President of Operations and Finance**  
**1925 W. John Carpenter Freeway, Suite 500**  
**Irving, Texas 75063**

TELECOMMUNICATIONS SERVICES TARIFF

3.5.5 Directory Assistance.

Access to long distance directory assistance is obtained by dialing 1 + 555-1212 for listings within the originating area code and 1 + (area code) + 555-1212 for other listings. When more than one number is requested in a single call, a charge will apply for each number requested. A charge will be applicable for each number requested, whether or not the number is listed or published.

---

**ISSUED:**

**EFFECTIVE:**

**ISSUED BY: Jeff Becker, Vice President of Operations and Finance**  
**1925 W. John Carpenter Freeway, Suite 500**  
**Irving, Texas 75063**

TELECOMMUNICATIONS SERVICES TARIFF

## 3.5.6 Specialized Pricing Arrangements.

Customized service packages and competitive pricing packages at negotiated rates may be furnished on a case-by-case basis in response to requests by Customers to the Company for proposals or for competitive bids. Service offered under this tariff provision will be filed with the Commission. Specialized rates or charges will be made available to similarly situated Customers on a non-discriminatory basis. The Company will notify the Commission of such arrangements as required by Commission rules and regulations.

## 3.5.7 Emergency Call Handling Procedures

Emergency "911" calls are not routed to company, but are completed through the local network at no charge.

## 3.5.8 Promotional Offerings

The Company may, from time to time, make promotional offerings to enhance the marketing of its services. These offerings may be limited to certain dates, times and locations. The Company will notify the Commission of such offerings as required by Commission rules and regulations.

---

**ISSUED:****EFFECTIVE:**

**ISSUED BY: Jeff Becker, Vice President of Operations and Finance**  
**1925 W. John Carpenter Freeway, Suite 500**  
**Irving, Texas 75063**

TELECOMMUNICATIONS SERVICES TARIFF

SECTION 4 - RATES

**4.1 1+ Dialing**

\$0.15 per minute

A \$4.95 per month service charge applies.  
Billed in one minute increments.

**4.2 Travel Cards**

\$.199 per minute

A \$.25 per call service charge applies.  
Billed in one minute increments.

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ISSUED:

ISSUED BY: Jeff Becker, Vice President of Operations and Finance  
1925 W. John Carpenter Freeway, Suite 500  
Irving, Texas 75063

EFFECTIVE:



TELECOMMUNICATIONS SERVICES TARIFF

4.3 Toll Free

\$0.15 per minute

A \$10 per month per number service charge applies.  
Billed in one minute increments.

4.4 Reserved for Future Use.

---

ISSUED:

EFFECTIVE:

ISSUED BY: Jeff Becker, Vice President of Operations and Finance  
1925 W. John Carpenter Freeway, Suite 500  
Irving, Texas 75063

TELECOMMUNICATIONS SERVICES TARIFF

4.5 Directory Assistance

\$.95

4.6 Returned Check Charge

\$20.00

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ISSUED:

ISSUED BY: Jeff Becker, Vice President of Operations and Finance  
1925 W. John Carpenter Freeway, Suite 500  
Irving, Texas 75063

EFFECTIVE:

**TELECOMMUNICATIONS SERVICES TARIFF**

**4.7 Rate Periods**

	Monday - Friday	Sat.	Sun.
8 a.m. to 5 p.m.*	Daytime Rate Period		
5 p.m. to 11 p.m.*	Evening Rate Period		Evening Rate Period
11 p.m. to 8 a.m.*	Night/Weekend Rate Period		

\* To, but not including

When a message spans more than one rate period, total charges for the minutes in each rate period are calculated and the results for each rate period are totaled to obtain the total message charge. If the calculation results in a fractional charge, the amount will be rounded up to the higher cent.

**4.8 Payphone Dial Around Surcharge**

A dial around surcharge of \$.50 per call will be added to any completed INTRASTATE toll access code and subscriber toll-free 800/888 type calls placed from a public or semi-public payphone.

**4.9 Universal Service Fund Assessment & Presubscribed Interexchange Carrier Charge**

The Customer will be assessed a monthly Universal Service Fund Contribution charge on all telecommunications services, which in no event shall be less than the prevailing contribution percentage rate charged the Company on intrastate traffic by any state agency or its administrator. A Presubscribed Interexchange Carrier Charge ("PICC") applies on a monthly basis to all Customer monthly bills at the prevailing rate.

**ISSUED:**

**EFFECTIVE:**

**ISSUED BY: Jeff Becker, Vice President of Operations and Finance  
1925 W. John Carpenter Freeway, Suite 500  
Irving, Texas 75063**

2665

**TRANSCOM COMMUNICATIONS INC.**

1925 W. JOHN CARPENTER FWY

SUITE 500

IRVING, TX 75063

PHONE 972-830-3240

**THE CHASE MANHATTAN BANK**

32-115/1110 115

1/10/2003

PAY TO THE ORDER OF South Dakota Secretary of State

\$ \*\*250.00

Two Hundred Fifty and 00/100\*\*\*\*\* DOLLARS

South Dakota Secretary of State

MEMO Public Service Commission Filing Fees Long Distance

⑈002665⑈ ⑆111001150⑆ ⑈115813428365⑈

**TRANSCOM COMMUNICATIONS, INC.**

2665

South Dakota Secretary of State

1/10/2003

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
01/10/2003	Bill	Filing Fees	250.00	250.00		250.00
				Check Amount		250.00

TC03-046

Checking - Chase Public Service Commission Filing Fees Long Distance 250.00

**South Dakota Public Utilities Commission**  
**WEEKLY FILINGS**

**For the Period of January 30, 2003 through February 5, 2003**

If you need a complete copy of a filing faxed, overnight expressed, or mailed to you, please contact  
Delaine Kolbo within five business days of this report. Phone: 605-773-3705

**CONSUMER COMPLAINTS**

**CT03-003 In the Matter of the Complaint filed by Mark Van Den Hoek on behalf of Hard Drive Central, Mitchell, South Dakota, against Ionex Communications North, Inc. Regarding Quality of Service Issue.**

The complainant alleges that Ionex failed to provide long distance service from August 16, 2002, through November 1, 2002. The complainant seeks to have the unpaid charges for local service waived as compensation for the hardship caused as a result of the long distance issue.

Staff Analyst: Jim Mehlhaff  
Staff Attorney: Kelly Frazier  
Date Docketed: 02/05/03  
Intervention Deadline: n/a

**TELECOMMUNICATIONS**

**TC03-042 In the Matter of the Filing for Approval of an Adoption Agreement between Qwest Corporation and Page Data.**

On January 28, 2003, the Commission received a Filing for Approval of an Adoption Agreement between Qwest Corporation (Qwest) and Page Data (Page). According to the filing, Page chooses to adopt, in its entirety, the terms and conditions of the Interconnection Agreement and any associated amendments, if applicable, between Arch Paging, Inc. and Mobile Communications Corporation of America and Qwest Corporation f/k/a U S WEST Communications, Inc. which was approved by the Commission on September 29, 2000, in Docket TC00-108. Any party wishing to comment on the agreement may do so by filing written comments with the Commission and the parties to the agreement no later than February 17, 2003. Parties to the agreement may file written responses to the comments no later than twenty days after the service of the initial comments.

Staff Attorney: Kelly Frazier  
Date Docketed: 01/28/03  
Initial Comments Due: 02/17/03

**TC03-043 In the Matter of the Application of Convergia, Inc. for a Certificate of Authority to Provide Interexchange Telecommunications Services in South Dakota.**

Convergia, Inc. is seeking a Certificate of Authority to provide interexchange telecommunications services in South Dakota. The Applicant intends to offer direct dial long distance, switched and dedicated toll-free services and post and prepaid calling card services on a resale basis.

Staff Analyst: Keith Senger  
Staff Attorney: Karen Cremer  
Date Docketed: 01/30/03  
Intervention Deadline: 02/21/03

**TC03-044 In the Matter of the Filing for Approval of an Adoption Agreement between Qwest Corporation and Wavesent, L.L.C.**

On January 30, 2003, the Commission received a Filing for Approval of an Adoption Agreement between Qwest Corporation (Qwest) and Wavesent, L.L.C. (Wavesent). According to the filing, Wavesent chooses to adopt, in its entirety, the terms and conditions of the Interconnection Agreement and any associated amendments, if applicable, between Arch Paging, Inc. and Mobile Communications Corporation of America and Qwest Corporation f/k/a U S WEST Communications, Inc. which was approved by the Commission on September 29, 2000, in Docket TC00-108. Any party wishing to comment on the agreement may do so by filing written comments with the Commission and the parties to the agreement no later than February 19, 2003. Parties to the agreement may file written responses to the comments no later than twenty days after the service of the initial comments.

Staff Attorney: Kelly Frazier  
Date Docketed: 01/30/03  
Initial Comments Due: 02/19/03

**TC03-045 In the Matter of the Request of Western Wireless Corporation for Certification Regarding its Use of Federal Universal Service Support.**

On January 31, 2003, Western Wireless Corporation provided information constituting Western Wireless Corporation's plan for use of its federal universal service support and to otherwise verify that Western Wireless Corporation will use all federal universal service support received in a manner that is consistent with the federal universal service provisions of 47 U.S.C. Section 254.

Staff Analyst: Harlan Best  
Staff Attorney: Karen E. Cremer

Date Docketed: 01/31/03  
Intervention Deadline: 02/14/03

**TC03-046 In the Matter of the Application of Transcom Communications, Inc. for a Certificate of Authority to Provide Interexchange Telecommunications Services in South Dakota.**

On February 5, 2003, Transcom Communications, Inc. filed an application for a Certificate of Authority to provide interexchange telecommunications services in South Dakota. The applicant intends to provide resold interexchange services, including 1+ and 101XXXX outbound dialing, 800/888 toll-free inbound dialing, directory assistance, data services and travel card service throughout South Dakota.

Staff Analyst: Michele Farris  
Staff Attorney: Kelly Frazier  
Date Docketed: 02/05/03  
Intervention Deadline: 02/21/03

**TC03-047 In the Matter of the Application of Bee Line Long Distance, LLC d/b/a Hello Telecom for a Certificate of Authority to Provide Interexchange Telecommunications Services in South Dakota.**

Bee Line Long Distance, LLC d/b/a Hello Telecom is seeking a Certificate of Authority to provide interexchange telecommunications services in South Dakota. The Applicant intends to offer a full range of 1+ interexchange telecommunications services on a resale basis.

Staff Analyst: Keith Senger  
Staff Attorney: Karen Cremer  
Date Docketed: 02/05/03  
Intervention Deadline: 02/21/03

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You may subscribe or unsubscribe to the PUC mailing lists at <http://www.state.sd.us/puc>**

**BEFORE THE PUBLIC UTILITIES COMMISSION  
OF THE STATE OF SOUTH DAKOTA**

**IN THE MATTER OF THE APPLICATION OF )  
TRANSCOM COMMUNICATIONS, INC. FOR A )  
CERTIFICATE OF AUTHORITY TO PROVIDE )  
INTEREXCHANGE TELECOMMUNICATIONS )  
SERVICES IN SOUTH DAKOTA )**

**ORDER GRANTING  
CERTIFICATE OF  
AUTHORITY  
  
TC03-046**

On February 5, 2003, the Public Utilities Commission (Commission), in accordance with SDCL 49-31-3 and ARSD 20:10:24:02, received an application for a certificate of authority from Transcom Communications, Inc. (Transcom).

Transcom proposes to provide resold interexchange services, including 1+ and 101XXXX outbound dialing, 800/888 toll-free inbound dialing, directory assistance, data services and travel card service throughout South Dakota. A proposed tariff was filed by Transcom. The Commission has classified long distance service as fully competitive.

On February 6, 2003, the Commission electronically transmitted notice of the filing and the intervention deadline of February 21, 2003, to interested individuals and entities. No petitions to intervene or comments were filed and at its March 18, 2003, meeting, the Commission considered Transcom's request for a certificate of authority. Commission Staff recommended granting a certificate of authority.

The Commission finds that it has jurisdiction over this matter pursuant to SDCL Chapter 49-31, specifically 49-31-3 and ARSD 20:10:24:02 and 20:10:24:03. The Commission finds that Transcom has met the legal requirements established for the granting of a certificate of authority. Transcom has, in accordance with SDCL 49-31-3, demonstrated sufficient technical, financial and managerial capabilities to offer telecommunications services in South Dakota. The Commission approves Transcom's application for a certificate of authority. As the Commission's final decision in this matter, it is therefore

ORDERED, that Transcom's application for a certificate of authority to provide interexchange telecommunications services is hereby granted, effective April 6, 2003. It is

FURTHER ORDERED, that Transcom shall file informational copies of tariff changes with the Commission as the changes occur.

Dated at Pierre, South Dakota, this 25<sup>th</sup> day of March, 2003.

<b>CERTIFICATE OF SERVICE</b>
The undersigned hereby certifies that this document has been served today upon all parties of record in this docket, as listed on the docket service list, by first class mail, in properly addressed envelopes, with charges prepaid thereon.
By: <u><i>Belaine Kolbo</i></u>
Date: <u>3/26/03</u>
(OFFICIAL SEAL)

BY ORDER OF THE COMMISSION:

*Robert K. Sahr*  
ROBERT K. SAHR, Chairman

*Gary Hanson*  
GARY HANSON, Commissioner

*James A. Burg*  
JAMES A. BURG, Commissioner



# SOUTH DAKOTA PUBLIC UTILITIES COMMISSION

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## *CERTIFICATE OF AUTHORITY*

To Conduct Business As A Telecommunications Company  
Within The State of South Dakota

Authority was Granted effective April 6, 2003  
Docket No. TC03-046

*This is to certify that*

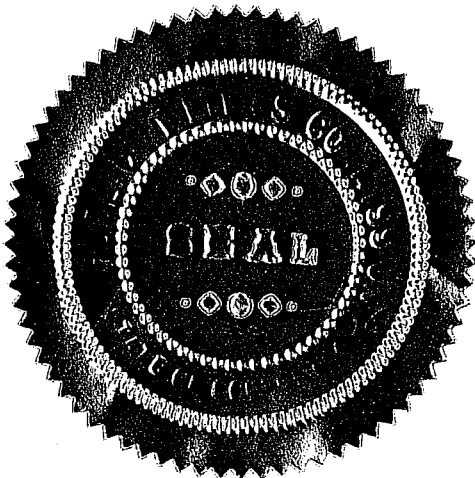
**TRANSCOM COMMUNICATIONS, INC.**

is authorized to provide interexchange telecommunications services in  
South Dakota.

This certificate is issued in accordance with SDCL 49-31-3 and ARSD  
20:10:24:02, and is subject to all of the conditions and limitations contained in the  
rules and statutes governing its conduct of offering telecommunications services.

Dated at Pierre, South Dakota, this 25<sup>th</sup> day of March, 2003.

**SOUTH DAKOTA PUBLIC  
UTILITIES COMMISSION:**



*Robert K. Sahr*

ROBERT K. SAHR, Chairman

*Gary Hanson*

GARY HANSON, Commissioner

*James A. Burg*

JAMES A. BURG, Commissioner