



October 6, 2008
Via Electronic Filing

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Ms. Patricia Van Gerpen, Executive Director
South Dakota Public Utilities Commission
Capitol Building, 1st Floor
500 East Capitol Avenue
Pierre, SD 57501-5070

**RE: Inmate Calling Solutions, LLC d/b/a ICSolutions
Notice of Ownership Change**

Dear Ms. Gerpen:

Please accept this notification regarding a change in ownership filed on behalf of Inmate Calling Solutions, LLC d/b/a ICSolutions ("ICS"). ICS hereby provides notice of a transfer of equity interest transaction between its parent company, The Billing Resource f/k/a Integretel, Incorporated, and Michael R. Smith and Group, LLC.

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

Any questions you may have pertaining to this filing should be directed to my attention at (407) 740-3004 or rnorton@tminc.com.

Sincerely,

Robin Norton
Consultant to ICS

RN/lm
Enclosures

cc: Suzanne Haffner, ICS
cc: Goy Giminski, ICS
cc: Michael Smith – Smith & Group
file: ICS - SD
tms: SDx0801

INMATE CALLING SOLUTIONS, LLC

NOTICE OF OWNERSHIP CHANGE

Inmate Calling Solutions, LLC d/b/a ICSolutions (“ICS”) hereby provides notice of a transfer of equity interest transaction between its parent company, The Billing Resource f/k/a Integretel, Incorporated (“TBR” or “Seller”), a California corporation, and Michael R. Smith and Group, LLC (“Smith” or “Buyer”), a Texas LLC. ICS provides automated operator assisted calling services for inmates and other incarcerated persons in correctional facilities. TBR is a billing clearinghouse. Smith is an investment consortium created for the purpose of acquiring ICS. Following the consummation of this transaction, ICS will become majority-owned and controlled by Buyer; ICS will continue to operate as a separate certificated entity.

I. DESCRIPTION OF TRANSACTION

On August 28, 2008 (Order entered by Court on September 4, 2008), Buyer and Seller executed and entered into a purchase agreement whereby Buyer proposes to purchase all of Seller’s ownership interests in ICS in return for a cash payment and release of certain trade payables. When the Transfer is consummated, ICS will be majority-owned and controlled by Buyer with no change in day-to-day management contemplated. The transaction is expected to be completed late fourth quarter 2008.

II. ABOUT ICS

Inmate Calling Solutions, LLC is a California Limited Liability Company headquartered in San Jose, California. ICS has been providing inmate calling services since 2003, and currently serves approximately 115 correctional facilities in thirty-four states. ICS’ mission is to focus on advanced technology and proven resources into transforming the inmate calling arena. Its dedication to ongoing technology advances, market-specific solutions, and unsurpassed customer service has earned ICS a reputation as an emerging industry leader.

III. ABOUT SELLER

The Billing Resource is a California-based billing clearinghouse established in 1988 and serving providers who outsource their billing support functions. TBR's service offerings include billing through local exchange carriers, direct branded invoicing, major credit card clearing and direct account debit as well as complementary services such as customer care, validation and fraud control, pre-pay account management and internet reporting.

In September 2007, TBR voluntarily filed for protection under Chapter 11 of the U.S. bankruptcy laws (N.D. California, San Jose Division; Case No. 07-52890). As part of its plan of reorganization, TBR is pursuing a sale of substantially all of its assets including its operating subsidiaries. On September 4, 2008, the bankruptcy court approved the sale of ICS to Buyer subject to all required regulatory approvals.

IV. ABOUT BUYER

Michael R. Smith and Group, LLC is a Texas Limited Liability Corporation formed in May 2008 for the purpose of acquiring ICS. Michael Smith is the managing director and sole officer. Mr. Smith has twenty-eight years in telecommunications and billing clearinghouse experience. He was founder and CEO of Operator Service Company ("OSC"), a nationwide operator services provider. After the acquisition of OSC by Billing Concepts, Inc., a billing clearinghouse, he was promoted to president of the merged firm. In 2000, Billing Concepts was sold to Platinum Equity, Inc. and he was named the senior Platinum executive managing Billing Concepts and three other Platinum subsidiaries. In 2004, Billing Concepts was sold and Mr. Smith left Platinum Equity and founded Merchant Clearing House, also a billing clearing house. Mr. Smith is also a shareholder in Value-Added Communications, Inc., a nationwide inmate service provider. He is actively involved in an advisory capacity to the CEO and others at Value-Added with regulatory and billing process issues concerning the operations of the company. Mr. Smith is also member of the Advisory Council to the Board of Directors for VAC Holding, Inc., the parent of Value-Added Communications, Inc.

V. CONTACT INFORMATION

The name and address of the individual to contact regarding this filing is:

Robin Norton, Consultant
Technologies Management, Inc.
2600 Maitland Center Parkway, Suite 300
Maitland, Florida 32751
Telephone: (407) 740-3004
Facsimile: (407) 740-0613
E-mail: rnorton@tminc.com

The name and address of the individual who handles regulatory affairs on behalf of ICS and TBR is:

Kenneth Dawson, President
5883 Rue Ferrari
San Jose, CA 95138
Telephone: 408-362-4177
Facsimile: 408-362-2798
E-mail: kdawson@icsolutions.com

The name and address of the individual who handles regulatory affairs on behalf of Smith is:

Michael R. Smith, Managing Director
14100 San Pedro, Suite 750
San Antonio, TX 78232
Telephone: 210-495-0404
Facsimile: 214-495-0405
E-mail: Mike@mchmail.com

VI. CUSTOMER IMPACT

ICS will remain a separate certificated company; this transaction will have no effect on customers' rates, terms or conditions of service.

VII. PUBLIC INTEREST CONSIDERATIONS

The transfer of control to Smith will serve the public interest. Smith's experience and success in the telecommunications and billing services markets make the company particularly well-qualified to acquire ICS. The transfer will be transparent to the users of ICS' services.

MICHAEL R. SMITH & GROUP, LLC

Exhibit 1

CERTIFICATE OF FORMATION



Office of the Secretary of State

Certificate of Fact

The undersigned, as Secretary of State of Texas, does hereby certify that the document, Certificate of Formation for Michael R. Smith and Group, LLC (file number 800979444), a Domestic Limited Liability Company (LLC), was filed in this office on May 16, 2008.

It is further certified that the entity status in Texas is in existence.

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 September 03, 2008.



A handwritten signature in black ink, appearing to read "Hope Andrade".

Hope Andrade
Secretary of State



Office of the Secretary of State

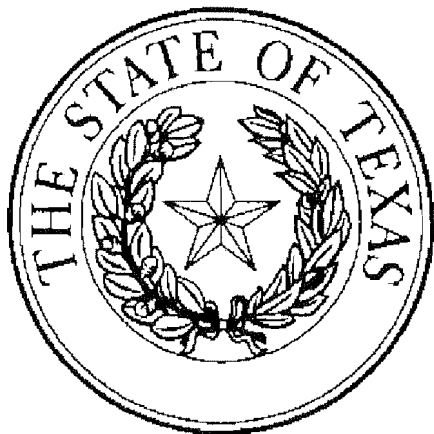
The undersigned, as Secretary of State of Texas, does hereby certify that the attached is a true and correct copy of each document on file in this office as described below:

Michael R. Smith and Group, LLC
Filing Number: 800979444

Certificate of Formation

May 16, 2008

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 June 09, 2008.



A handwritten signature in black ink that reads "Phil Wilson".

Phil Wilson
Secretary of State