

Hilton



Universal Service Administrative Company

D. Scott Barash
Vice President and General Counsel
sbarash@universalservice.org

Administrator's Decision on Contributor Appeal

April 19, 2002

BY FEDERAL EXPRESS

Randy Simon
Vice President
ABC Cellular
16500 NW 52nd Avenue
Miami, FL 33014

Re: ABC Cellular Corp. (ID # 815534)
Contributor Appeal

Dear Mr. Simon:

After thorough review, the Universal Service Administrative Company (USAC) has completed its evaluation of the letter of appeal on behalf of ABC Cellular Corp. (ABC) received January 8, 2002 (Appeal). Your Appeal requests that USAC accept ABC's late-filed FCC Form 499Q reporting revenue for the period January 1 – March 31, 2001.

Decision on Appeal: Denied

USAC hereby denies ABC's Appeal.

Explanation of Decision:

Federal Communications Commission (FCC) regulations in force during the relevant time period required carriers to file a Universal Service Worksheet FCC Form 499Q (Form 499Q) quarterly and a Universal Service Worksheet FCC Form 499A (Form 499A) annually and required USAC to bill contributors based on reported revenues. See generally 47 C.F.R. Part 54. USAC is required to estimate revenues for carriers that fail to file the required worksheets and to bill those carriers based on the estimated revenue. FCC regulations do not require USAC to accept any late-filed revisions to the Universal Service Worksheets.

The Form 499-Q at issue was due on May 11, 2001. ABC submitted its FCC Form 499-Q on September 27, 2001, well outside of the revision deadline of August 1, 2001.

2120 L Street, N.W., Suite 600, Washington, DC 20037 Voice: 202.776.0200 Fax: 202.776.0080
Visit us online at: <http://www.universalservice.org>



Randy Simon
April 19, 2002
Page 2

As provided in the FCC's *Quarterly Reporting Order*,¹ revenue information from the Form 499-A will be used to ensure that contributions for the whole year are based on all subject revenues for the year. The Form 499-A, with a due date of April 1, 2002, will affect a true-up for the period in question. ABC states in its appeal that it has sold all of its assets and will not file a 499-A reporting 2001 revenue. In accordance with USAC's policy, the buyer of ABC's assets is required to submit a 499-A reporting all of ABC's revenue for 2001, and provide detailed information documenting the transaction for USAC's consideration. USAC's policy concerning reporting requirements for companies involved in the transfer and/or sale of assets is enclosed for your information. The Form 499-A, with a due date of April 1, 2002, and submitted by the buyer of ABC's assets, will report ABC's revenue and affect a true-up for the period in question. USAC has received all of the necessary documentation detailing the sale and substantiating ABC's claim that revenue should be reported by the buyer and revised pursuant to the 499-A as provided.

If you disagree with the USAC response to your Letter of Appeal, you may file an appeal with the Federal Communications Commission (FCC) within 60 days of the date of this letter. The FCC address where you may direct your appeal is:

Federal Communications Commission
Office of the Secretary
445 12th Street, SW
Room TW-A325
Washington, DC 20554

Please be sure to indicate the following information on all communications with the FCC:
"Docket Nos. 96-45 and 97-21."

Sincerely,



D. Scott Barash
Vice President and General Counsel

cc: Anita Cheng, FCC Common Carrier Bureau
James Shook, FCC Enforcement Bureau
Lisa Tubbs, USAC, Manager Revenue Administration

¹ See *Federal-State Joint Board on Universal Service*. CC Docket No. 96-45, Report and Order and Order on Reconsideration, 16 FCC Rcd 5748 (rel. Mar. 14, 2001) (*Quarterly Reporting Order*).

BILL OF SALE and ASSIGNMENT

KNOW ALL MEN BY THESE PRESENTS:

That , ABC Cellular Corp., Page Now ,Inc. and ABC Paging, Inc. (party/parties) of the first part, as their interest may appear, for and in consideration of the sum of TEN (\$10.00) DOLLARS, in lawful money (and other good and valuable considerations) paid by City Page & Cellular Services, Inc , (party/parties) of the second part, the receipt of which is hereby acknowledged, has granted, bargained, sold, transferred, assigned, set over and delivered, and by these presents does grant, bargain, sell, transfer, assign, set over and deliver unto the (party/parties) of the second part, (his/her/their) heirs, successors, and assigns, all of those certain assets described in Section 2.1 of that certain Agreement between the parties of the first part and the party of the second part dated June 7,2001 and the Schedules mentioned therein, but excluding the "Excluded Assets."

All of said assets are hereby transferred "AS IS, WHERE IS".

TO HAVE AND TO HOLD the same unto the (party/parties of the second part, (his/her/their) heirs, successors and assigns forever.

And the (party/parties) of the first part, for (himself/herself/themselves) and (his/her/their) successors and assigns, hereby covenants to and with the (party/parties) of the second part, (his/her/their) heirs, successors and assigns that (he/she/they/it) (is/are) the lawful (owner/owners) of the said assets; that (he/she/they/it) (is/are) free from all liens and encumbrances; that (her/she/they/it) (has/have) good right to sell the same as aforesaid, and that (he/she/they/it) will warrant and defend the same against the lawful claims and demands of all persons whomsoever.

Party of the Second Part hereby accepts the transfer of the above described assets as of the date hereof and agrees to indemnify and hold Party of the First Part harmless in respect of any claims or losses arising in connection with said assets from and after the date hereof.

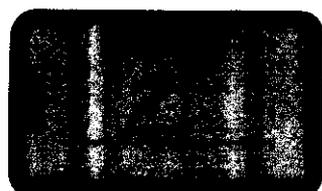
IN WITNESS WHEREOF, the parties of the have hereunto caused this document to be executed as of this 1st day of August, 2001.

ABC Cellular Corp.
Page Now, Inc.
ABC Paging, Inc.

By: [Signature] v.p.

City Page & Cellular Services, Inc.

By: [Signature]
Pres City Page



FCC Form 499-Q Telecommunications Reporting Worksheet

Approval by OMB
3060-0855

>>> Please read instructions before completing <<<

E-Form 499-Q

Block 1: Contributor Identification Information	101	Filer 499 ID	815534
102 Legal name of reporting entity	ABC Cellular Corp.		
103 IRS employer identification number	59-2722675		
104 Name telecommunications service provider is doing business as	ABC Cellular / ABC Paging		
105 Holding company (All affiliated companies should show same name here)			
106 FCC Registration Number (FRN)	0003-7310-56		
107 Complete mailing address of reporting entity's corporate headquarters	16500 NW 52 AVE MIAMI, FL 33014		

Block 2: Contact Information			
108 Person who completed this worksheet	ABC Corp. Randy Simon		
109 Telephone number of this person	(305)-621-6000		
110 Fax number of this person	(305)-521-4449		
111 E-mail of this person	CELLABC @ AOL.COM		
112 Billing address and billing contact person; (Bills for Universal Service contributions will be sent to this address.)	Same		

Block 3: Contributor Revenue Information			
113 Year of revenue information	2001		
114 Indicate which quarterly filing this represents:	<input checked="" type="checkbox"/> First quarter filing (revenues for January 1 through March 31) due May 1 [Note, however, that the first quarter 2001 filing is due May 11, 2001.] <input type="checkbox"/> Second quarter filing (revenues for April 1 through June 30) due August 1 <input type="checkbox"/> Third quarter filing (revenues for July 1 through September 30) due November 1 <input type="checkbox"/> Fourth quarter filing (revenues for October 1 through December 31) due February 1 of the following calendar year		

Report billed revenues with no allowance or deductions for uncollectibles. See instructions.	Total Revenues (a)	Interstate Revenues (b)	International Revenues (c)
115 Revenues from telecommunications service provided to other universal service contributors for resale	67,873.93	67,873.93	0
116 Universal service contribution base revenues	186,015.14	186,015.14	0
117 All other revenues		Column (b) and (c) not requested	
118 Gross billed revenues from all sources (sum of above)	253,889.07	for lines 117 and 118	

Block 4: CERTIFICATION: to be signed by an officer of the reporting entity			
119 I certify that the revenue data contained herein is privileged and confidential and that public disclosure of such information would likely cause substantial harm to the competitive position of the company. I request nondisclosure of the revenue information contained herein pursuant to sections 0.459, 52.17, 54.711 and 54.804 of the Commission's Rules.	<input type="checkbox"/>		

I certify that I am an officer of the above-named reporting entity, that I have examined the foregoing report and to the best of my knowledge, information and belief, all statements of fact contained in this Worksheet are true and that said Worksheet is an accurate statement of the affairs of the above-named company for the previous calendar year.

120 Signature			
121 Printed name of officer	Randy Simon		
122 Position with reporting entity	Vice President		
123 Date	4/18/01		
124 This filing is:	<input checked="" type="checkbox"/> Original filing <input type="checkbox"/> Revised filing [revisions due by next Form 499 filing date]		

Do not mail checks with this form. Send this form to: Form 499 c/o NECA, 80 South Jefferson Road, Whippany, N.J. 07981
 For additional information regarding this worksheet contact: Telecommunications Reporting Worksheet Info: (973) 560-4400 or via e-mail: Form499@neca.org

PERSONS MAKING WILLFUL FALSE STATEMENTS IN THE WORKSHEET CAN BE PUNISHED BY FINE OR IMPRISONMENT UNDER TITLE 18 OF THE UNITED STATES CODE, 18 U.S.C. §1024

FCC Form 499-Q
March 2001

Mailed 4/20/01

05/02/02 THU 09:40 [TX/RX NO 8165]

USAC
 UNIVERSAL SERVICE
 ADMINISTRATIVE CO.

Date: 06/26/2001
 Invoice #: UINV0040045363
 Filer 499 ID: 815534

Mail Payment To:

Universal Service Administrative Company
 PO Box 371719
 Pittsburgh, PA 15251-7719

ABC Cellular Corp.
 16500 NW 52 Ave.
 Miami, FL 33014
 Attention: Randy Simon

STATEMENT OF ACCOUNT

Detail of Charges:

Date		Amount	Total
	Previous Balance		\$ 0.00
06/14/2001	High Cost Program Charges	4,263.62	
06/14/2001	High Cost Program Charges	4,263.62	
06/14/2001	High Cost Program Charges	4,263.62	
06/14/2001	Low Income Program Charges	1,069.11	
06/14/2001	Low Income Program Charges	1,069.11	
06/14/2001	Low Income Program Charges	1,069.11	
06/14/2001	Schools & Libraries Program Charge:	3,428.34	
06/14/2001	Schools & Libraries Program Charge:	3,428.34	
06/14/2001	Schools & Libraries Program Charge:	3,428.34	
06/14/2001	Rural Health Care Program Charges	16.50	
06/14/2001	Rural Health Care Program Charges	16.50	
06/14/2001	Rural Health Care Program Charges	16.50	
	Total Current Charges:		\$ 26,332.71

Detail of Payments/Credits:

Date	Amount	
		\$ 0.00
	Total Payments/Credits:	\$ 0.00
	Balance Due USAC:	\$ 26,332.71

Payment must be received by 07/13/2001*to avoid late payment charges
 Please include your Filer 499 ID# with your payment to ensure proper credit
 Transactions occurring after 06/14/2001 are not reflected on this statement
 Direct questions to the Fund Administrator - (973) 884-8598





Universal Service Administrative Company

ABC Cellular Corp.
16500 NW 52 Ave.
Miami, FL 33014
Attention: Randy Simon

Invoice #: UBDI0000002797
Filer 499 ID: 815534
Date: 07/20/2001

Mail Payment To:
Universal Service Administrative Company
135 S. LaSalle, Dept 1259
Chicago, IL 60674-1259

STATEMENT OF ACCOUNT

Date	Detail of Charges:	Amount
	Current Balance	\$26,332.71
7/16/2001	High Cost Support Mechanism Charges	\$2,185.27
7/16/2001	Low Income Support Mechanism Charges	\$389.87
7/16/2001	Schools & Libraries Support Mechanism Charges	\$1,691.32
7/16/2001	Rural Health Care Support Mechanism Charges	\$8.23
	Total Current Charges:	\$4,274.69
Date	Detail of Payments/Credits:	Amount
	Total Payments/Credits:	\$0.00
	Balance Due USAC:	\$30,607.40

Payment must be received by 08/15/2001 to avoid late payment charges
Please remit pink copy with payment to ensure proper credit
Transactions occurring after 07/16/2001 are not reflected on this statement
Direct questions to the Billing and Disbursement Contact Center at 703-322-5100





Universal Service Administrative Company

Invoice #: UBDI0000005745
Filer 499 ID: 815534
Date: 08/21/2001

ABC Cellular Corp.
16500 NW 52 Ave.
Miami, FL 33014
Attention: Randy Simon

Please Remit Payment To:
Universal Service Administrative Co.
135 S. LaSalle, Dept. 1259
Chicago, Illinois 60674-1259

STATEMENT OF ACCOUNT

Date	Detail of Charges:	Amount
	Previous Balance	\$30,607.40
8/15/2001	High Cost Support Mechanism Charges	\$2,185.26
8/15/2001	Low Income Support Mechanism Charges	\$389.87
8/15/2001	Schools & Libraries Support Mechanism Charges	\$1,691.32
8/15/2001	Rural Health Care Support Mechanism Charges	\$8.23
8/15/2001	Late Payment Fee	\$210.66
	Total Current Charges:	\$4,485.34
Date	Detail of Payments/Credits:	Amount
	Total Payments/Credits:	\$0.00
	BALANCE DUE USAC:	\$35,092.74

Payment must be received by 09/14/2001 to avoid late payment charges
Please remit pink copy with payment to ensure proper credit
Please remit ACH payments in a CCD+ format to ABA #071000505, Account #5590045653.
Please also include your Company Name, Filer 499 ID, and Invoice Number.
Transactions occurring after 08/15/2001 are not reflected on this statement
Direct questions to the Billing and Disbursement Contact Center at 703-322-5100



Universal Service Administrative Company

Statement Date: 09/21/01

Invoice Number: UBD10000008727

Filer 499 ID: 815534

Balance Due USAC: \$39,612.28

Amount Enclosed:

ABC Cellular Corp.
16500 NW 52 Ave.
Miami, FL 33014
Attention: Randy Simon

Mail Payment To:

Universal Service Administrative Company
135 S. LaSalle, Dept 1259
Chicago, IL 60674-1259

Address Change? Check box and fill out form on back.

If paying for multiple Filer 499 IDs, please check here and complete form on back.

Send top portion of statement with payment in enclosed envelope.

STATEMENT OF ACCOUNT

Date	Description	Charges	Credits
	Previous Balance	\$35,092.74	
09/14/01	High Cost Support Mechanism Charges	\$2,185.26	
09/14/01	Late Payment Fee	\$244.86	
09/14/01	Low Income Support Mechanism Charges	\$389.87	
09/14/01	Rural Health Care Support Mechanism Charges	\$8.23	
09/14/01	Schools & Libraries Support Mechanism Charges	\$1,691.32	
	BALANCE DUE USAC	\$39,612.28	

Statement Date	Invoice Number	Filer 499 ID	Balance Due USAC
9/21/01	UBD10000008727	815534	\$39,612.28

Payment must be received by 10/15/2001 to avoid late payment charges.
Please remit ACH payments in a CCD+ format to ABA #071000505, Account #5590045653.
Please also include your Company Name, Filer 499 ID, and Invoice Number.
Transactions occurring after 09/14/2001 are not reflected on this statement.
Direct questions to the Billing and Disbursement Contact Center at (703) 322-5100.





Universal Service Administrative Company

Statement Date: 10/19/01

Invoice Number: UBDI0000011766

Filer 499 ID: 815534

Balance Due USAC: \$24,444.50

Amount Enclosed:

ABC Cellular Corp.
16500 NW 52 Ave.
Miami, FL 33014
Attention: Randy Simon

Mail Payment To:

Universal Service Administrative Company
135 S. LaSalle, Dept 1259
Chicago, IL 60674-1259

Address Change? Check box and fill out form on back.

If paying for multiple Filer 499 IDs, please check here and complete form on back.

Send top portion of statement with payment in enclosed envelope.

STATEMENT OF ACCOUNT

Date	Description	Charges	Credits
	Previous Balance	\$39,612.28	
10/19/01	High Cost Support Mechanism Credit		(\$3,751.98)
10/19/01	High Cost Support Mechanism Credit		(\$3,751.98)
10/19/01	Late Payment Fee	\$280.74	
10/19/01	Low Income Support Mechanism Credit		(\$940.82)
10/19/01	Low Income Support Mechanism Credit		(\$940.82)
10/19/01	Rural Health Care Support Mechanism Credit		(\$14.52)
10/19/01	Rural Health Care Support Mechanism Credit		(\$14.52)
10/19/01	Schools & Libraries Support Mechanism Credit		(\$3,016.94)
10/19/01	Schools & Libraries Support Mechanism Credit		(\$3,016.94)
	BALANCE DUE USAC	\$24,444.50	

Statement Date	Invoice Number	Filer 499 ID	Balance Due USAC
10/19/01	UBDI0000011766	815534	\$24,444.50

Payment must be received by 11/15/2001 to avoid late payment charges.
 Please remit ACH payments in a CCD+ format to ABA #071000505, Account #5590045653.
 Please also include your Company Name, Filer 499 ID, and Invoice Number.
 Transactions occurring after 10/15/2001 are not reflected on this statement.
 Direct questions to the Billing and Disbursement Contact Center at (703) 322-5100.

USAC spoke to Matt on 10/22/01. He will check to see why full balance has not been reversed



Universal Service Administrative Company

Statement Date: 11/21/01

Invoice Number: UBDI0000014830

Filer 499 ID: 815534

Balance Due USAC: [REDACTED]

Amount Enclosed: [REDACTED]

A.B.C. Cellular Corp.
16500 NW 52 Ave.
Miami, FL 33014
Attention: Randy Simon

Mail Payment To:

Universal Service Administrative Company
135 S. LaSalle, Dept 1259
Chicago, IL 60674-1259

Address Change? Check box and fill out form on back.

If paying for multiple Filer 499 IDs, please check here and complete form on back.

Send top portion of statement with payment in enclosed envelope.

STATEMENT OF ACCOUNT

Date	Description	Charges	Credits
	Previous Balance	\$24,444.50	
11/15/01	Late Payment Fee	\$193.31	
	BALANCE DUE USAC	\$24,637.81	

Statement Date:	Invoice Number	Filer 499 ID	Balance Due USAC
11/21/01	UBDI0000014830	815534	\$24,637.81

Payment must be received by 12/14/01 to avoid late payment charges.
Please remit ACH payments in a CCD+ format to ABA #071000505, Account #5590045653.
Please also include your Company Name, Filer 499 ID, and Invoice Number.
Transactions occurring after 11/15/2001 are not reflected on this statement.
Direct questions to the Billing and Disbursement Contact Center at (703) 322-5100.





Universal Service Administrative Company

Statement Date: 12/19/01

Invoice Number: UBDI0000017824

Filer 499 ID: 815534

Balance Due USAC: \$24,833.37

Amount Enclosed:

A.B.C. Cellular Corp.
16500 NW 52 Ave.
Miami, FL 33014
Attention: Randy Simon

Mail Payment To:

Universal Service Administrative Company
135 S. LaSalle, Dept 1259
Chicago, IL 60674-1259

Address Change? Check box and fill out form on back.

If paying for multiple Filer 499 IDs, please check here and complete form on back.

Send top portion of statement with payment in enclosed envelope.

STATEMENT OF ACCOUNT

Date	Description	Charges	Credits
	Previous Balance	\$24,637.81	
12/14/01	Late Payment Fee	\$195.56	
	BALANCE DUE USAC	\$24,833.37	

Statement Date:	Invoice Number	Filer 499 ID	Balance Due USAC
12/19/01	UBDI0000017824	815534	\$24,833.37

Payment must be received by 01/15/02 to avoid late payment charges.
Please remit ACH payments in a CCD+ format to ABA #071000505, Account #5590045653.
Please also include your Company Name, Filer 499 ID, and Invoice Number.
Transactions occurring after 12/14/2001 are not reflected on this statement.
Direct questions to the Billing and Disbursement Contact Center at (703) 322-5100.





Universal Service Administrative Company

Statement Date: 02/21/02

Invoice Number: UBDI0000023759

Filer 499 ID: 815534

Balance Due USAC: \$14,176.24

Amount Enclosed:

A.B.C. Cellular Corp.
16500 NW 52 Ave.
Miami, FL 33014
Attention: Randy Simon

Mail Payment To:

Universal Service Administrative Company
135 S. LaSalle, Dept 1259
Chicago, IL 60674-1259

Address Change? See reverse side for instructions.

If paying for multiple Filer 499 IDs, please check here and complete form on back.

Send top portion of statement with payment in enclosed envelope.

STATEMENT OF ACCOUNT

Date	Description	Charges	Credits
	Previous Balance	\$25,030.47	
02/15/02	High Cost Support Mechanism Credit		(\$5,286.90)
02/15/02	Late Payment Fee	\$29.96	
02/15/02	Low Income Support Mechanism Credit		(\$1,325.69)
02/15/02	Rural Health Care Support Mechanism Credit		(\$20.46)
02/15/02	Schools & Libraries Support Mechanism Credit		(\$4,251.14)
	BALANCE DUE USAC	\$14,176.24	

10884.14
2509.23
with USAC
HS

Statement Date:	Invoice Number	Filer 499 ID	Balance Due USAC
02/21/02	UBDI0000023759	815534	\$14,176.24

Payment must be received by 03/15/02 to avoid late payment charges.

Please remit ACH payments in a CCD+ format to ABA #071000505, Account #5590045653.

Please also include your Company Name, Filer 499 ID, and Invoice Number.

Transactions occurring after 02/15/2002 are not reflected on this statement.

Direct questions to the Billing and Disbursement Contact Center at (703) 322-5100.



USAC**Universal Service Administrative Company**

Statement Date: 04/19/02

Invoice Number: UBDI0000029709

Filer 499 ID: 815534

Balance Due USAC: \$14,403.73

Amount Enclosed:

A.B.C. Cellular Corp.
16500 NW 52 Ave.
Miami, FL 33014
Attention: Randy Simon

Mail Payment To:

Universal Service Administrative Company
135 S. LaSalle, Dept 1259
Chicago, IL 60674-1259

Address Change? See reverse side for instructions.

 If paying for multiple Filer 499 IDs, please check here and complete form on back.

Send top portion of statement with payment in enclosed envelope. Keep bottom portion for your records.

STATEMENT OF ACCOUNT

Date	Description	Charges	Credits
	Previous Balance	\$14,289.41	
04/15/02	Late Payment Fee	\$114.32	
	BALANCE DUE USAC ON 05/15/02	\$14,403.73	

Transactions occurring after 04/15/2002 are not reflected on this statement.

Statement Date	Invoice Number	Filer 499 ID	Balance Due USAC
04/19/02	UBDI0000029709	815534	\$14,403.73
FORM 499Q DATA This month's support mechanism charges were calculated using an FCC contribution factor of 0.072805 and the following revenue data: February 2002 499Q 116b \$0.00 116c \$0.00 If these figures do not correspond with your records, please contact the 499 Data Collection Agent at (973) 560-4460.		PAYMENT INFORMATION Payment must be received by 05/15/02 to avoid late payment charges. Please remit ACH payments in a CCD+ format to ABA #071000505, Account #5590045653. Please also include your Company Name, Filer 499 ID, and Invoice Number.	

Page 1

05/02/02 THU 09:40 [TX/RX NO 8165]



16500 Northwest 52nd Avenue, Miami, Florida 33014 • (305) 621-6000
195 North Federal Highway, Fort Lauderdale, Florida 33301 • (954) 764-2100

**PAGE
NOW**



September 6, 2001

Lori Terraciano
NECA
80 South Jefferson Road
Whippany, NJ 07981

Dear Ms. Terraciano:

I have just joined the ABC Group of companies and was shocked to receive an invoice of \$26,332.71 from USAC. I had tried unsuccessfully for some time to get an explanation for this invoice. Apparently, this was at the time when the customer service function was outsourced out.

However, I have now been able to get in contact with Lisa Harter and Amanda at Price Waterhouse who were both very helpful and told me the course of action to follow.

ABC Cellular and Paging was a local paging carrier in South Florida that sold retail and to local resellers. The company has always qualified for the de minimis exemption.

The company does have some nation wide pagers that are on other carrier networks, but these amounts are minimal. These pagers have a total revenue base of less than \$50,000 per year and in all likelihood are used predominantly intrastate.

It appears that the reason for the large invoice is due to the 400-Q and 499-A that were filed incorrectly. The person filing those returns did not understand the difference between inter and intra state. They showed all revenue as being interstate instead of intrastate.

Accordingly, attached are amended 499-Q and 499-A returns. In addition, the 499-Q for the second quarter is enclosed but marked N/A as no filing is due to the de minimis exemption.

In addition, ABC Cellular has sold the paging system to City Page & Cellular Services, Inc. The effective date of the sale is August 1, 2001 but they are entitled to all revenue effective June 1, 2001. A bill of sale is attached for your



records. Accordingly, please amend your records to record that we are no longer in the paging and cellular business.

If you have any questions, please do not hesitate to contact me.

Very truly yours,

A handwritten signature in black ink, appearing to be 'R. Simon', with the initials 'R.S.' written to the right of the signature.

Randy Simon
Vice President

REVISED FILING OF FIRST QUARTER

FCC Form 499-Q Telecommunications Reporting Worksheet

Approval by OMB
3060-0855

>>> Please read instructions before completing <<<

Block 1: Contributor Identification Information

101 Filer 499 ID: 815536

102 Legal name of reporting entity: ABC CELLULAR CORP

103 IRS employer identification number: 59-2722675

104 Name telecommunications service provider is doing business as: ABC CELLULAR / ABC AGENT

105 Holding company (All affiliated companies should show same name here):

106 FCC Registration Number (FRN): 000 3-7310-56

107 Complete mailing address of reporting entity's corporate headquarters: 16500 NW 52 AVE
MIAMI FL 33014

Block 2: Contact Information

108 Person who completed this worksheet: RANDY SIMON

109 Telephone number of this person: (305)-621-6000

110 Fax number of this person: (305)-521-4449

111 E-mail of this person: CELLABC@AOL.COM

112 Billing address and billing contact person: (Bills for Universal Service contributions will be sent to this address.)
SAME

Block 3: Contributor Revenue Information

113 Year of revenue information:

114 Indicate which quarterly filing this represents:

- First quarter filing (revenues for January 1 through March 31) due May 1
(Note, however, that the first quarter 2001 filing is due May 11, 2001.)
- Second quarter filing (revenues for April 1 through June 30) due August 1
- Third quarter filing (revenues for July 1 through September 30) due November 1
- Fourth quarter filing (revenues for October 1 through December 31) due February 1 of the following calendar year

Report billed revenues with no allowance or deductions for uncollectibles. See instructions.	Total Revenues (a)	Interstate Revenues (b)	International Revenues (c)
115 Revenues from telecommunications service provided to other universal service contributors for resale	67,874	0	0
116 Universal service contribution base revenues	186,015	0	0
117 All other revenues		Column (b) and (c) not requested	
118 Gross billed revenues from all sources [sum of above]	253,889	for lines 117 and 118	

Block 4: CERTIFICATION: to be signed by an officer of the reporting entity

119 I certify that the revenue data contained herein is privileged and confidential and that public disclosure of such information would likely cause substantial harm to the competitive position of the company. I request nondisclosure of the revenue information contained herein pursuant to sections 0.459, 52.17, 54.711 and 64.604 of the Commission's Rules.

I certify that I am an officer of the above-named reporting entity, that I have examined the foregoing report and to the best of my knowledge, information and belief, all statements of fact contained in this Worksheet are true and that said Worksheet is an accurate statement of the affairs of the above-named company for the previous calendar year.

120 Signature: [Signature]

121 Printed name of officer: RANDY SIMON

122 Position with reporting entity: VICE PRESIDENT

123 Date: 9/6/01

124 This filing is: Original filing Revised filing [revisions due by next Form 499 filing date]

Do not mail checks with this form. Send this form to: Form 499 c/o NECA, 80 South Jefferson Road, Whippany, N.J. 07981
For additional information regarding this worksheet contact: Telecommunications Reporting Worksheet Info: (973) 560-4400 or via e-mail: Form499@neca.org

PERSONS MAKING WILLFUL FALSE STATEMENTS IN THE WORKSHEET CAN BE PUNISHED BY FINE OR IMPRISONMENT UNDER TITLE 18 OF THE UNITED STATES CODE, 18 U.S.C. §1001

FCC Form 499-Q
March 2001

FCC Form 499-Q Telecommunications Reporting Worksheet

Approval by OMB
3080-0855

>>> Please read instructions before completing <<<

Block 1: Contributor Identification Information

101 Filer 499 ID: 815534

102 Legal name of reporting entity: ABC CELLULAR CORP.

103 IRS employer identification number: 59-2782675

104 Name telecommunications service provider is doing business as: ABC CELLULAR / ABC WIRING

105 Holding company (All affiliated companies should show same name here)

106 FCC Registration Number (FRN): 0003-7310-56

107 Complete mailing address of reporting entity's corporate headquarters: 16500 NW 52ND AVE MIAMI FL

Block 2: Contact Information

108 Person who completed this worksheet: RANDY SIMON

109 Telephone number of this person: (805)-621-6000

110 Fax number of this person: (805)-521-4488

111 E-mail of this person: CCCCABC@AOL.COM

112 Billing address and billing contact person: (Bills for Universal Service contributions will be sent to this address.) SAME

Block 3: Contributor Revenue Information

113 Year of revenue information

114 Indicate which quarterly filing this represents:

- First quarter filing (revenues for January 1 through March 31) due May 1 [Note, however, that the first quarter 2001 filing is due May 11, 2001.]
- Second quarter filing (revenues for April 1 through June 30) due August 1
- Third quarter filing (revenues for July 1 through September 30) due November 1
- Fourth quarter filing (revenues for October 1 through December 31) due February 1 of the following calendar year

Report billed revenues with no allowance or deductions for uncollectibles. See instructions.	Total Revenues (a)	Interstate Revenues (b)	International Revenues (c)
115 Revenues from telecommunications service provided to other universal service contributors for resale	N/A - NOT REQUIRED TO FILE		
116 Universal service contribution base revenues	QUALIFY FOR DE MINIMIS EXEMPTION		
117 All other revenues	Column (b) and (c) not requested		
118 Gross billed revenues from all sources [sum of above]	for lines 117 and 118		

Block 4: CERTIFICATION: to be signed by an officer of the reporting entity

119 I certify that the revenue data contained herein is privileged and confidential and that public disclosure of such information would likely cause substantial harm to the competitive position of the company. I request nondisclosure of the revenue information contained herein pursuant to sections 0.459, 52.17, 54.711 and 64.804 of the Commission's Rules.

I certify that I am an officer of the above-named reporting entity, that I have examined the foregoing report and to the best of my knowledge, information and belief, all statements of fact contained in this Worksheet are true and that said Worksheet is an accurate statement of the affairs of the above-named company for the previous calendar year.

120 Signature: [Signature]

121 Printed name of officer: RANDY SIMON

122 Position with reporting entity: VICE PRESIDENT

123 Date: 9/6/01

124 This filing is: Original filing Revised filing [revisions due by next Form 499 filing date]

Do not mail checks with this form. Send this form to: Form 499 c/o NECA, 80 South Jefferson Road, Whippany, N.J. 07981
For additional information regarding this worksheet contact: Telecommunications Reporting Worksheet Info: (973) 560-4400 or via e-mail: Form499@neca.org

PERSONS MAKING WILLFUL FALSE STATEMENTS IN THE WORKSHEET CAN BE PUNISHED BY FINE OR IMPRISONMENT UNDER TITLE 18 OF THE UNITED STATES CODE, 18 U.S.C. §1001

FCC Form 499-Q
March 2001

~~AMENDED RETURN~~

2001 FCC Form 499-A Telecommunications Reporting Worksheet

Approval by OMB
3000-0885

>>> Please read instructions before completing. <<<

Annual Filing -- due April 1.

Block 1: Contributor Identification Information During the year, carriers must refile Blocks 1, 2 and 6 if there are any changes in Lines 104 or 112. See instructions.

101 Filer 499 ID (If you don't know your number, contact the administrator at (973)-560-4400. If you are a new filer, leave blank and a Filer 499 ID will be assigned to you.) 815534

102 Legal name of reporting entity ABC Cellular Corp

103 IRS employer identification number 59-2722675

104 Name telecommunications service provider is doing business as ABC Cellular / ABC PAGING

105 Principal communications business [Check the one that best describes the reporting entity -- see directions. Check one box only.]
 CAP/CLEC Cellular/PCS/SMR (wireless telephony incl. by resale) Incumbent LEC Interexchange Carrier (IXC)
 Local Reseller Operator Service Provider (OSP) Paging & Messaging Payphone Service Provider
 Prepaid Card Private Service Provider Satellite Toll Reseller Wireless Data
 Shared-Tenant Service Provider SMR (dispatch) Toll Reseller Other Toll
 Other Local, Other Mobile or Other Toll is checked, describe carrier type / services provided: Other Local Other Mobile

106 Holding company (All affiliated companies should show same name here)

107 FCC Registration Number (FRN) [https://gulfoss2.fcc.gov/coreis/Coras/home.html] 0003-7310-56
[For assistance, contact the CORES help desk at 877-400-3201 or CORES@fcc.gov]

108 Management company (If carrier is managed by another entity)

109 Complete mailing address of reporting entity's corporate headquarters 16500 NW 52 Ave
MIAMI, FL 33014

110 Complete business address for customer inquiries and complaints (If different from address entered on Line 109)

111 Telephone number for customer inquiries and complaints (Toll-free number if available) (305)-621-6000

112 All trade names that you have used in the past 3 years in providing telecommunications services. This should include all names by which you are identified on customer bills.
a ABC Cellular
b ABC PAGING
c
d
e
f

Use an additional sheet if necessary. Each reporting entity must provide all names used for carrier activities.

PERSONS MAKING WILLFULLY FALSE STATEMENTS IN THE WORKSHEET CAN BE PUNISHED BY FINE OR IMPRISONMENT UNDER TITLE 18 OF THE UNITED STATES CODE, 18 U.S.C. §1001

2001 FCC Form 499-A Telecommunications Reporting Worksheet

Page 2

Block 2-A: Personal Contact Information

201 Filer 499 ID [from Line 101]	815534
202 Legal name of reporting entity [from Line 102]	ABC Cellular Corp
203 Person who completed this worksheet	PAUL Klugerman
204 Telephone number of this person	(305)-621-6000
205 Fax number of this person	(305)-521-4475
206 E-mail of this person	
207 Corporate office, attn. name, and mailing address to which future Telecommunications Reporting Worksheets should be sent	ABC Cellular Corp / RANDY SIMON 16500 NW 52 AVE MIAMI, FL 33014
208 Billing address and billing contact person: [Plan administrators will send bills for contributions to this address. Please attach a written request for alternative billing arrangements.]	SAME as [207]

Block 2-B: Agent for Service of Process

All carriers must complete Lines 209 through 213

During the year, carriers must refile Blocks 1, 2 and 6 if there are any changes in this section. See Instructions.

209 D.C. Agent for Service of Process per 47 U.S.C 413	
210 Telephone number of D.C. agent	() -
211 Fax number of D.C. agent	() -
212 E-mail of D.C. agent	
213 Complete business address of D.C. agent for hand service of documents	
214 Alternate Agent for Service of Process (optional)	
215 Telephone number of alternate agent	() -
216 Fax number of alternate agent	() -
217 E-mail of alternate agent	
218 Complete business address of alternate agent for hand service of documents	

PERSONS MAKING WILLFULLY FALSE STATEMENTS IN THE WORKSHEET CAN BE PUNISHED BY FINE OR IMPRISONMENT UNDER TITLE 18 OF THE UNITED STATES CODE, 18 U.S.C. §1001

2001 FCC Form 499-A Telecommunications Reporting Worksheet

Block 2-C: FCC Registration Information:

Carriers that provide interstate service must complete Lines 219 through 225. During the year, carriers must refile Blocks 1, 2 and 6 if there are any changes in this section. See Instructions.

219 Chief Executive Officer (or, a similar senior-level official if the filing entity does not have such a position)	Randy Simon
220 Business address of individual named above	check if same as Line 109 <input checked="" type="checkbox"/>
221 Chairman (or, a similar senior-level official if the filing entity does not have such a position or if the Chairman also is listed on Line 219)	JACK Kudevitz
222 Business address of individual named above	check if same as Line 109 <input checked="" type="checkbox"/>
223 President (or, a similar senior-level official if the filing entity does not have such a position or if the President also is listed on Line 219 or on Line 221)	ANDREW Burns
224 Business address of individual named above	check if same as Line 109 <input checked="" type="checkbox"/>

225 Indicate in which jurisdictions the filing entity provides telecommunications services. Include jurisdictions in which service was provided in the past 15 months and jurisdictions in which service is likely to be provided in the next 12 months.

- | | | |
|---|---|--|
| <input type="checkbox"/> Alabama | <input type="checkbox"/> Kentucky | <input type="checkbox"/> Ohio |
| <input type="checkbox"/> Alaska | <input type="checkbox"/> Louisiana | <input type="checkbox"/> Oklahoma |
| <input type="checkbox"/> American Samoa | <input type="checkbox"/> Maine | <input type="checkbox"/> Oregon |
| <input type="checkbox"/> Arizona | <input type="checkbox"/> Maryland | <input type="checkbox"/> Pennsylvania |
| <input type="checkbox"/> Arkansas | <input type="checkbox"/> Massachusetts | <input type="checkbox"/> Puerto Rico |
| <input type="checkbox"/> California | <input type="checkbox"/> Michigan | <input type="checkbox"/> Rhode Island |
| <input type="checkbox"/> Colorado | <input type="checkbox"/> Midway Atoll | <input type="checkbox"/> South Carolina |
| <input type="checkbox"/> Connecticut | <input type="checkbox"/> Minnesota | <input type="checkbox"/> South Dakota |
| <input type="checkbox"/> Delaware | <input type="checkbox"/> Mississippi | <input type="checkbox"/> Tennessee |
| <input type="checkbox"/> District of Columbia | <input type="checkbox"/> Missouri | <input type="checkbox"/> Texas |
| <input checked="" type="checkbox"/> Florida | <input type="checkbox"/> Montana | <input type="checkbox"/> Utah |
| <input type="checkbox"/> Georgia | <input type="checkbox"/> Nebraska | <input type="checkbox"/> U.S. Virgin Islands |
| <input type="checkbox"/> Guam | <input type="checkbox"/> Nevada | <input type="checkbox"/> Vermont |
| <input type="checkbox"/> Hawaii | <input type="checkbox"/> New Hampshire | <input type="checkbox"/> Virginia |
| <input type="checkbox"/> Idaho | <input type="checkbox"/> New Jersey | <input type="checkbox"/> Wake Island |
| <input type="checkbox"/> Illinois | <input type="checkbox"/> New Mexico | <input type="checkbox"/> Washington |
| <input type="checkbox"/> Indiana | <input type="checkbox"/> New York | <input type="checkbox"/> West Virginia |
| <input type="checkbox"/> Iowa | <input type="checkbox"/> North Carolina | <input type="checkbox"/> Wisconsin |
| <input type="checkbox"/> Johnston Atoll | <input type="checkbox"/> North Dakota | <input type="checkbox"/> Wyoming |
| <input type="checkbox"/> Kansas | <input type="checkbox"/> Northern Mariana Islands | |

PERSONS MAKING WILLFULLY FALSE STATEMENTS IN THE WORKSHEET CAN BE PUNISHED BY FINE OR IMPRISONMENT UNDER TITLE 18 OF THE UNITED STATES CODE, 18 U.S.C. §1001

2001 FCC Form 499-A Telecommunications Reporting Worksheet

Block 3: Carrier's Carrier Revenue Information

301 Filer 499 ID (from Line 101)	815534				
302 Legal name of reporting entity (from Line 102)	ABC Cellular Corp.				
Report billed revenues for January 1 through December 31, 2000 Do not report any negative numbers. Dollar amounts may be rounded to the nearest thousand dollars. However, report all amounts as whole dollars.	Total Revenues (a)	If breakouts are not book amounts, enter whole percentage estimates		Breakouts	
See instructions regarding percent interstate & international.		Interstate (b)	International (c)	Interstate Revenues (d)	International Revenues (e)
Revenues from Services Provided for Resale by Other Contributors to Federal Universal Service Support Mechanisms					
<u>Fixed local service</u>					
303 Monthly service, local calling, connection charges, vertical features, and other local exchange service including subscriber line and PICC charges to IXCs					
a Provided as unbundled network elements					
b Provided under other arrangements					
304 Per-minute charges for originating or terminating calls					
a Provided under state or federal access tariff					
b Provided as unbundled network elements or other contract arrangement					
305 Local private line & special access					
306 Payphone compensation from toll carriers					
307 Other local telecommunications service revenues					
308 Universal service support revenues received from Federal or state sources					
<u>Mobile services (including wireless telephony, paging & messaging, and other mobile services)</u>					
309 Monthly, activation, and message charges except toll					
<u>Toll services</u>					
310 Operator and toll calls with alternative billing arrangements (credit card, collect, international call-back, etc.)					
311 Ordinary long distance (direct-dialed MTS, customer toll-free 800/888 service, "10-10" calls, associated monthly account maintenance, PICC pass-through, and other switched services not reported above)					
312 Long distance private line services					
313 Satellite services					
314 All other long distance services					

PERSONS MAKING WILLFULLY FALSE STATEMENTS IN THE WORKSHEET CAN BE PUNISHED BY FINE OR IMPRISONMENT UNDER TITLE 18 OF THE UNITED STATES CODE, 18 U.S.C. §1001

2001 FCC Form 400-A Telecommunications Reporting Worksheet

Block 4: End-User and Non-Telecommunications Revenues Information

401 Filer 499 ID [from Line 101]		815534				
402 Legal name of reporting entity [from Line 102]		ABC Cellular Corp				
Report billed revenues for January 1 through December 31, 2000 Do not report any negative numbers. Dollar amounts may be rounded to the nearest thousand dollars. However, report all amounts as whole dollars. See instructions regarding percent interstate & international.		Total Revenues (a)	If breakouts are not book amounts, enter whole percentage estimates		Breakouts	
			Interstate (b)	International (c)	Interstate Revenues (d)	International Revenues (e)
Revenues From All Other Sources (end-user telecom. & non-telecom.)						
403 Surcharges or other amounts on bills identified as recovering State or Federal universal service contributions						
<u>Fixed local services</u>						
404 Monthly service, local calling, connection charges, vertical features, and other local exchange service charges except for federally tariffed subscriber line charges and PICC charges						
405 PICC charges levied by a local exchange carrier on a no-PIC customer and Tariffed subscriber line charges						
406 Local private line and special access service						
407 Payphone coin revenues						
408 Other local telecommunications service revenues						
<u>Mobile services (including wireless telephony, paging & messaging, and other mobile services)</u>						
409 Monthly and activation charges		765,288			765,288	
410 Message charges including roaming, but excluding toll charges						
<u>Toll services</u>						
411 Prepaid calling card (including card sales to customers and non-carrier distributors) reported at face value of cards						
412 International calls that both originate and terminate in foreign points			0%	100%		
413 Operator and toll calls with alternative billing arrangements (credit card, collect, international call-back, etc.) other than revenues reported on Line 412						
414 Ordinary long distance (direct-dialed MTS, customer toll-free 800/888 service, "10-10" calls, associated monthly account maintenance, PICC pass-through, and other switched services not reported above)						
415 Long distance private line services						
416 Satellite services						
417 All other long distance services						
418 Enhanced services, inside wiring maintenance, billing and collection, customer premises equipment, published directory, dark fiber, Internet access, cable TV program transmission, and non-telecommunications service revenues (see instructions)						
419 Gross billed revenues from all sources (incl. reseller & non-telecom.) (Lines 303 through 314 plus Lines 403 through 410)		381,788			381,788	
420 Universal service contribution bases (Lines 403 through 411 & Lines 413 through 417)		765,288			765,288	

PERSONS MAKING WILLFULLY FALSE STATEMENTS IN THE WORKSHEET CAN BE PUNISHED BY FINE OR IMPRISONMENT UNDER TITLE 18 OF THE UNITED STATES CODE, 18 U.S.C. §1001

2001 FCC Form 499-A Telecommunications Reporting Worksheet

Block 5: Additional Revenue Breakouts

501 Filer 499 ID (from Line 101)	815534
502 Legal name of reporting entity (from Line 102)	ABC Cellular Corp

Most filers must contribute to LNP administration and must provide the percentages requested in Lines 503 through 510. Filing entities that use Line 603 to certify that they are exempt from this requirement need not provide this information.

Percentage of revenues reported in Block 3 and Block 4 billed in each region of the country. Round or estimate to nearest whole percentage. Enter 0 if no service was provided in the region.

		Block 3 Carrier's Carrier (a)	%	Block 4 End-User Telecom. (b)	%
503	Southeast:	Alabama, Florida, Georgia, Kentucky, Louisiana, Mississippi, North Carolina, Puerto Rico, South Carolina, Tennessee, and U.S. Virgin Islands	100	100	
504	Western:	Alaska, Arizona, Colorado, Idaho, Iowa, Minnesota, Montana, Nebraska, New Mexico, North Dakota, Oregon, South Dakota, Utah, Washington, and Wyoming	0	0	
505	West Coast:	California, Hawaii, Nevada, American Samoa, Guam, Johnston Atoll, Midway Atoll, Northern Mariana Islands, and Wake Island.	0	0	
506	Mid-Atlantic:	Delaware, District of Columbia, Maryland, New Jersey, Pennsylvania, Virginia, and West Virginia	0	0	
507	Mid-West:	Illinois, Indiana, Michigan, Ohio, and Wisconsin	0	0	
508	Northeast:	Connecticut, Maine, Massachusetts, New Hampshire, New York, Rhode Island, and Vermont	0	0	
509	Southwest:	Arkansas, Kansas, Missouri, Oklahoma, and Texas	0	0	
510	Total	[Percentages must add to 0 or 100]	100	100	

511 Revenues from resellers that do not contribute to Universal Service support mechanisms are included in Block 4, Line 420 but may be excluded from a filer's TRS, NANPA, LNP, and FCC common carrier regulatory fee contribution bases. To have these amounts excluded, the filer has the option of identifying such revenues below.

	(a)	(b)
Revenues from resellers that do not contribute to Universal Service	Total Revenues	Interstate and International
	\$	\$

PERSONS MAKING WILLFULLY FALSE STATEMENTS IN THE WORKSHEET CAN BE PUNISHED BY FINE OR IMPRISONMENT UNDER TITLE 18 OF THE UNITED STATES CODE, 18 U.S.C. §1001

2001 FCC Form 499-A Telecommunications Reporting Worksheet

Block 6: CERTIFICATION: to be signed by an officer of the filer

601 Filer 499 ID [from Line 101]	815534
602 Legal name of reporting entity [from Line 102]	ABC Cellular Corp.

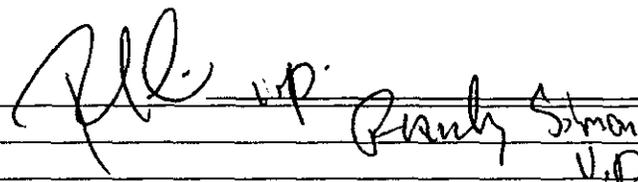
Section IV of the Instructions provides information on which types of reporting entities are required to file for which purposes. Any entity claiming to be exempt from one or more contribution requirements should so certify below and attach an explanation. (The Universal Service Administrator will determine which entities meet the de minimis threshold based on information provided in Block 4, even if you fail to so certify, below.)

603 I certify that the reporting entity is exempt from contributing to: Universal Service TRS NANPA LNP Administration

Provide explanation below:

604 I certify that the revenue data contained herein are privileged and confidential and that public disclosure of such information would likely cause substantial harm to the competitive position of the company. I request nondisclosure of the revenue information contained herein pursuant to Sections 0.459, 52.17, 54.711 and 64.604 of the Commission's Rules.

I certify that I am an officer of the above-named reporting entity, that I have examined the foregoing report and, to the best of my knowledge, information and belief, all statements of fact contained in this Worksheet are true and that said Worksheet is an accurate statement of the affairs of the above-named company for the previous calendar year. In addition, I swear, under penalty of perjury, that all requested identification registration information has been provided and is accurate.

605 Signature	 V.P. 9/1/01
606 Printed name of officer	
607 Position with reporting entity	
608 Date	
609 This filing is:	<input type="checkbox"/> Original filing <input checked="" type="checkbox"/> Revised filing

Do not mail checks with this form. Send this form to: Form 499 c/o NECA, 80 South Jefferson Road, Whippany New Jersey, 07981
 For additional information regarding this worksheet contact: Telecommunications Reporting Worksheet Information: (973) 560-4400 or via e-mail: Form499@neca.org

PERSONS MAKING WILLFULLY FALSE STATEMENTS IN THE WORKSHEET CAN BE PUNISHED BY FINE OR IMPRISONMENT UNDER TITLE 18 OF THE UNITED STATES CODE, 18 U.S.C. §1001

Calculation Of Revenue Base for Universal Service Fee

Total Rev billed (less Taxes)	\$ 1,253,639.00
Mid month invoicing	+ \$47,553.00
Pager Sales \$	- \$130,604.00
Pager Exchange Rev \$	- \$ 23,570.00
Reseller Revenue	- <u>\$381,788.00</u>
Rev Base	\$765,230.00

USAC

Call 202-263-1614
for status on appeals of usac
Universal Service Administrative Company

December 18, 2001

ABC Cellular Corp.
16500 NW 52 Ave.
Miami, FL 33014

Filer 499 ID: 815534

Attn: Randy Simon

RE: May 11, 2001 Form 499-Q Revision Rejection

The Universal Service Administrative Company (USAC) has completed a review of the Revised FCC Form 499-Q that you submitted for the purpose of revising revenue reported by ABC Cellular Corp. for the period January 1 - March 31, 2001. Please note that your April 1, 2002 Form 499-A submission reporting January 1 through December 31, 2001 revenue will true-up your company's May 11, 2001, August 1, 2001, November 1, 2001 and February 1, 2002 quarterly Form 499-Q reports. However, based on the information provided, we are unable to accept the Form 499-Q revision because it was not filed prior to the July 31, 2001 revision deadline. Per FCC Form 499-Q instructions on page 8, "revised filings must be made by the filing date for the subsequent 499 filing."

USAC recognizes that you may disagree with our decision. **If you wish to file an appeal, your appeal must be received no later than 30 days after the date of this letter.**

In the event that you choose to appeal the decision, you should follow these guidelines:

- Write a "Letter of Appeal to USAC" explaining why you disagree with this Revised Form 499-Q Rejection letter and identify the outcome that you request;
- Mail your letter to:
Letter of Appeal
USAC
2120 L Street, NW, Suite 600
Washington, DC 20037
- Appeals submitted by fax, telephone call, and e-mail **will not** be processed.
- Provide necessary contact information. Please list the name, address, telephone number, fax number, and e-mail address (if available) of the person who can most readily discuss this appeal with USAC.
- Identify the "Legal Reporting Name" and "Filer 499 ID."

- Explain the appeal to the USAC. Please provide documentation to support your appeal.
- Attach a photocopy of this Revised Form 499-Q Rejection decision that you are appealing.

USAC will review all "letters of appeal" and respond in writing within 90 days of receipt thereof.

The response will indicate whether USAC:

- (1) agrees with your letter of appeal, and approves an outcome that is different from the Revised Form 499-Q Rejection Letter; or
- (2) disagrees with your letter of appeal, and the reasons therefor.

If you disagree with the USAC response to your "letter of appeal," you may file an appeal with the FCC within 30 days of the date USAC issued its decision in response to your "Letter of Appeal." The FCC address where you may direct your appeal is:

Federal Communications Commission
Office of the Secretary
445 12th Street, SW
Room TW-A325
Washington, DC 20554

Please be sure to indicate the following information on all communications with the FCC:
"Docket Nos. 96-45 and 97-21."

In the alternative, you may write and send an appeal letter directly to the Federal Communications Commission (FCC), and bypass USAC. Your letter of appeal to the FCC must explain why you disagree with the USAC decision. You are also encouraged to submit any documentation that supports your appeal. The FCC rules governing the appeals process (Part 54 of Title 47 of the Code of Federal Regulations 54.719 – 54.725) are available on the FCC web site (www.fcc.gov).

If you have questions or concerns regarding this letter, please contact Lisa Harter at (973) 884-8116 or Lori Terraciano at (973) 560-4426.

Sincerely,

USAC



16500 N.W. 52nd Avenue, Miami, Florida 33014
Dade (305) 621-6000 • Broward (954) 365-6000



December 27, 2001

Letter of Appeal
USAC
2120 L Street, NW, Suite 600
Washington, DC 20037

Dear Sir/Madam:

RE: ABC Cellular Corp.
Filer 499 ID: 815534

We are in receipt of your letter dated December 18, 2001 stating that you are unable to accept our Form 499-Q revision because it was not filed prior to the July 31, 2001 revision deadline.

We disagree with this decision and wish to appeal for the reasons stated hereunder.

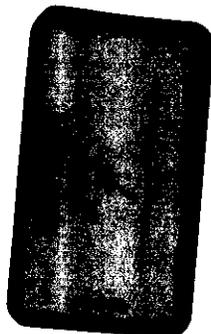
ABC Cellular Corp. has had a number of lay-offs and staff leavings within the last year. The person, who completed Form 499-Q for the first quarter filing, had never done so before. ABC Cellular has always met the de minimis exemption. The person completing the return included all revenue in the Interstate Revenue column when it is in fact intrastate revenue. The return should have reflected zero Interstate and zero International Revenue. The amended return that was filed reflected this.

The first time that this error was identified was upon receipt of invoice #: UINV0040045363 dated 06/26/01 in the amount of \$26,332.7. Upon receipt of this invoice, we called the number listed on the invoice which was 973-884-8598. A number of messages were left for both Beverley McGloughlin and Pam Giger. These were the voice mails that our calls were forwarded to. Once again many messages were left but not one was returned. Apparently this was around the time when the billing was being transferred to Price Waterhouse.

Eventually, we were given the new billing number and called the Price Waterhouse people. They opened a trouble ticket, initially #33 but subsequently changed to PM00048. This ticket was opened up around 7/16/01. The Price Waterhouse people were new to billing and said they would call back to resolve

Paging • Telephone Systems • Wireless Data

05/02/02 THU 09:40 [TX/RX NO 8165]



the issue. A number of calls took place and faxes were sent. Eventually, they referred our company to Lori Terraciano. She was very helpful and told us to file the amended returns. This was done immediately but was after July 31, 2001.

Please note that we had been trying to resolve this matter since the receipt of the June invoice. The delay in filing was as a result of not being able to speak with someone in the first place and then secondly in getting the correct advice on what to do. Immediately upon being advised by Lori, we filed the amended returns as advised.

To compound the matter, we have sold our paging base to a third party effective August 1, 2001, but the purchaser is entitled to all revenue effective June 1, 2001. As we have sold the paging base, we have been informed that we are no longer eligible to file Form 499-A in April 2002 and so cannot true-up the incorrect return.

As we are not able to file for the true-up, we request that you accept our Revised Return even though it was filed late. This will in effect have the same effect as if we true-up on Form 499-A. There will be no adverse effect with regards to tax collections by accepting the Revised Return. The true-up would in effect correct the tax liability to zero as we meet the diminimis rule.

So in summary, once we became aware that there was a problem, we attempted immediately to resolve it. The delay in filing the Revised Return was due to waiting to get advice from USAC personnel on how to go about this. By accepting the Revised Return the true-up will in effect take place as we will no longer be filing Form 499-A.

For contact information purposes, please contact:

Mr. Hilton Sher
Chief Financial Officer
16500 NW 52nd Avenue
Miami, FL 33014
(T) 305-621-6000 ext. 290
(F) 305-521-4449
e-mail hsher@callpowerusa.com

If you have any questions, please do not hesitate to contact me or Hilton Sher.

Very truly yours,


Randy Simon
Vice President