Exhibit 8

Dear Tom Umholtz

The FCC believes it is a good thing for the parties to address issues to resolve before filing. Therefore I wanted to also advise AT&T before filing the Declaratory Ruling that there are additional undisputed facts that the Inga Companies will also seek to resolve in the way of the Declaratory Ruling process. Please reply by Wed. September 20th 2006 as we are on deadline.

As you are aware the first FCC Declaratory Ruling on 2.1.8 also addressed the shortfall and termination (S&T) penalties that were placed upon the end-users bills by AT&T in June of 1996. The Inga Companies will also seek a Declaratory Ruling on whether or not AT&T used an illegal remedy in June of 1996 in the way in which applied S&T penalties to the end-users.

The FCC has made it clear on what its position is on use of illegal remedies as we have seen in the traffic transfer issue:

The following FCC quotes from its 2003 Ruling:

> We also conclude that **AT&T did not avail itself of the remedy specified in its tariff** for suspected fraud and thus **can not rely upon** the fraud sections of its tariff to justify its refusal to move the traffic. (FCC Declaratory Ruling pg 14 para 21)

and to the DC Circuit state its position…

> In essence, the Commission ruled that AT&T had invoked a remedy other than the ones authorized under its tariff. But the terms of the tariff define and constrain AT&T's conduct and specify the remedies available to the company in connection with its provision of tariffed services. *See AT&T v. Central Office Telephone Co., 524 U.S. at 222-24.* As this Court (DC Court) recently noted, "filed tariffs are pointless if the carrier can depart from them at will. Orloff, 352 F.3d at 421. Condoning AT&T's departure in this case from the remedial terms of its tariff would "undermine the regulatory scheme" and give AT&T the power to control the economic fates of its customers here, the resellers. The Commission's holding on this issue thus is both consistent with the law and reasonable. (FCC brief to DC Circuit pg. 25 para 2)

AT&T also committed another illegal remedy in applying its alleged S&T penalties. AT&T's tariff states at 3.3.1.Q bullet 10:

> Shortfall and/or termination liability are the responsibility of the Customer. **For billing purposes",** such penalties **"shall reduce any discounts"** apportioned to the individual locations under the plan.

It is an undisputed fact that AT&T's initially applied to all end-users AT&T's alleged S&T penalties, instead of applying them initially to our main account.

Additionally, the tariff only permitted for billing purposes to **reduce the discount**; not apply penalties in amounts far exceeding the removal of discounts. AT&T was not allowed to bill these end-users as the FCC's Ruling stated "these end-users did not choose AT&T as their primary interexchange carrier". Declaratory Ruling pg. 7 n52

For example an end-user with $66.02 usage was receiving a $13.21 credit (20%). The tariff remedy if S&T actually existed allows for billing purposes to only reduce the $13.21 discount. This end-user was whacked with a $3,959.03 penalty!

Needless to say this led to incredibly irate end-users. It's one thing losing a $13 discount as per the tariff; it's another issue applying almost $4 grand! AT&T's illegal remedy ruined all of our goodwill. AT&T used this illegal remedy and then came to the end-users rescue by destroying us.

Issue II: Section 2.1.8's Statute of Limitations requirement of 15 days.

It is also an undisputed fact that AT&T was well beyond the 15 day statute of limitations period as the non vacated 1st Judge Politan Decision indicated. Therefore the issue of AT&T demanding that S&T obligations also transfer on a traffic only transfer may be moot. Given the fact that it has already been resolved that 2.1.8 allows traffic only transfers AT&T's S&T obligations

demands would be moot if the FCC agrees with Judge Politan that AT&T did not meet the 2.1.8. Statute of Limitations requirement of 15 days.

Issue III: Pre June 17th 1994 plans grandfathered till end of three tear term.

The FCC Oct 2003 Declaratory Ruling pg 14 n.94 stated:

> Finally, we refuse the parties' request that we declare whether "pre-June 17, 1994 CSTP II plans, as are involved here, **may never** have shortfall charges imposed, as long as the plans are restructured prior to each one-year anniversary.... ...Declaratory relief on this issue ...is inappropriate because whether CCI's plans were pre- or post-June 17, 1994 plans is a **disputed fact.**

We will seek a Declaratory Ruling on undisputed facts in reference to pre June 17th 1994 plans:

It is an undisputed fact that the plans were all subscribed to prior to June 17th 1994:

The FCC's Oct 2003 Declaratory Ruling correctly stated that plaintiffs' plans were ordered prior to June 17th 1994.pg 2 para 2:

> Prior to June 17, 1994, the Inga Companies completed and signed AT&T's "Network Services Commitment Form" for WATS under AT&T's Customer Specific Term Plan II (CSTP II), a tariffed plan, which offered volume discounts off AT&T's regular tariffed rates.

The FCC stated that what is disputed is whether the pre June 17th 1994 plans may **never** have shortfall imposed; however our new Declaratory Ruling will seek a Declaratory Ruling on grandfathering just the remainder of the 3 year commitments. We will not ask for a forever grandfathered declaration as that was in dispute.

AT&T's tariff states:

> The Shortfall Charge will not apply in connection with the discontinuance of a **CSTPII** that was ordered on or prior to June 17th, 1994.

The tariff then states:

A CSTPII expires when the three year term ends.

It is an undisputed fact that we restructured prior to fiscal year end. AT&T's interpretation was that a pre June 17th 1994 plans become a post plan when restructured prior to the end of the very 1st year of a three year CSTPII contract. The FCC will simply be asked to interpret whether the non disputed pre June 17th 1994 plans would be grandfathered through just its remaining 3 year commitment; not forever as what was in dispute.

Issue IV: Section 2.1.8 was Not Explicit

We also will seek a Declaratory Ruling on whether section 2.1.8 was explicit at the time of the Jan 1995 traffic only transfer; which as AT&T is aware is a requirement of its tariffs.

Tariffs must be explicit:

> FCC Pg.10 footnote 65 : "Pursuant to Rule 61.2, titled "Clear and explicit explanatory statements, as in effect in Jan. 1995, in order to remove all doubt as to their proper application, all tariff publications must contain clear and **explicit** explanatory statements regarding the rates and regulations." 47 C.F.R. 61.2 (1994).

Also See Orloff v. FCC, 352 F.3d 415, 421 stating that:

> "filed tariffs are pointless if the carrier can depart from them at will."

Also See [Title 47 Code of Federal Regulations Sec. 61.54 (j) Federal Composition of Tariffs]:

> Any special rule, regulation, exception or condition affecting a particular item or rate must be specifically referred to in connection with such item or rate.

> DC Oral Argument Page 28 Line 10. FCC's Counsel Mr. Bourne: And the Commission's rules require tariff provisions to be clear and **explicit**, and this Court has declined to enforce tariff provisions against customers in the past when they failed that rule. And the Commission found that that was the case here.

Here are just four examples of many regarding AT&T's concession to the NJ District Court:

> I) Plaintiffs, relied on the ground that AT&T had filed and withdrawn a tariff transmittal (No. 8179) that did no more than codify the existing requirements of AT&T's tariff (emphasis in original). AT&T June 2005 at p. 8.

II) A subsequent clarification that 'all obligations' [in 2.1.8] include shortfall and termination obligations does not alter the breadth of the earlier version, (March 27, 2006 letter)

III) AT&T explicitly and consistently maintained that the proposed change was a clarification. (AT&T's May 22nd 2006 brief pg 3)

IV) AT&T submitted a proposed revision of section 2.1.8 that "would have" stated explicitly that liability for shortfall and termination charges was encompassed by the phrase "all obligations. (May 22nd 2006 pg. 2)

There are many more AT&T statements of this same ilk.

The FCC will be asked to issue a Declaratory Ruling based upon AT&T's own admission, plus comments made by each Court as well as the FCC regarding section 2.1.8's failure to be explicit.

Issue V) Section 2.5.7 Circumstances Beyond the Customers Control

If a restructure is determined as a new plan, then finding AT&T violated 2.5.7 by not waiving S&T obligations under 2.5.7., Circumstances Beyond the Customers Control. AT&T simultaneously interpreted restructures as both a new plan and a "not new" Plan.

AT&T stated restructures were new to make the pre June 17th 1994 plans post plans but also stated that the restructured pre June 17th 1994 plans were "not new" so as to prevent the acquisition of AT&T customers who were under Location Specific Term Plans. (LSTP's).

Issue VI) Discrimination Issue

By engaging in discrimination under 202 of the Act by not providing plaintiffs' with a contract tariff despite qualifying for it. AT&T's position to the third Circuit was that AT&T had the right to discriminate as to who gets a contract tariff. The FCC will be asked to issue a Declaratory Ruling on whether AT&T violated section 202 of the Communications Act.

Tom these are all non disputed facts that need FCC interpretation. In fact AT&T during the May 25th 2006 oral argument stated to Judge Bassler

"all the issues are non disputed facts which need FCC interpretation".

Additionally AT&T stated within its briefs to the District Court:

Plaintiffs made the same arguments to the FCC that they are now raising in this Court. Their prior submissions to the agency confirm that the issues they ask this Court to decide are all encompassed within this Court's primary jurisdictional referral.
Plaintiffs' arguments to the agency confirm that the **interpretive** significance, if any, of AT&T's proposed revisions to 2.1.8 is a matter that can and should be submitted to the FCC.

If AT&T believes any of the foregoing issues plus the issue of which obligations transfer are in dispute we will then go back to the District Court and advise new Judge Wigenton that AT&T has now reversed its position that these are now disputed facts – not interpretive issues; this way the District Court can then lift the stay to further address the facts that AT&T disputes. As always please confirm that you have sent to your counsel.

Al Inga Pres.

One Stop Financial, Inc
Group Discounts, Inc
Winback & Conserve Program, Inc
800 Discounts, Inc.

Exhibit 9

From: Al [mailto:ajdmm@optonline.net]
Sent: Wednesday, December 27, 2006 7:34 PM
To: lgsjr@usa.net; Umholtz, Thomas, WHSLS
Subject: Mr Shipp & Mr. Umholtz, Florida and IRS

Dear Mr. Shipp and Mr. Umholtz

Both the IRS and the Florida Revenue Department would like to see a copy of the non disclosure AT&T-CCI settlement agreement.

You probably need to ask each other for permission to divulge it so my company is asking both of you on behalf of the IRS and Florida Department of Revenue.

If neither of you wish to willingly furnish the AT&T-CCI non disclosure agreement it will be subpoenaed.

Mr. Shipp, if AT&T does not grant you permission can you provide a physical address where you can be served a subpoena for this agreement? AT&T is more apt to spend whatever money it takes to prevent disclosure of your agreement. I will advise the taxing authorities that we will continue to pursue the failure to charge, collect and remit sales/excise taxes against AT&T and 2) continue to pursue the barter issue only as to AT&T and drop CCI. I have spoken to both the IRS and Florida and based upon the fact that CCI has no money anyway, these taxing authorities will provide CCI immunity to help them against AT&T. I can arrange a conference call with both taxing authorities and you next week.

The taxing authorities are a bit confused. CCI is representing that the shortfall is bogus and AT&T used to say it was permissible when the settlement agreement was negotiated in July 1997, but after understanding that AT&T is under investigation for tax evasion AT&T recently has changed its position to say that the shortfall charges have not been adjudicated.

CCI did represent within a deposition that the non disclosure agreement contained a provision that CCI would help AT&T to defend itself against the Inga Companies. The taxing authorities would like to study the non disclosure agreement and see what percentage if any it can attribute toward exchanging phone service shortfall charges for defensive aid consulting services. I understand that they also want to see if the agreement contains the actual amount of the shortfall and termination charges.

I am copying both the IRS and Florida.

Please advise.

Al Inga Pres.
Tips Marketing Services Corp.

Exhibit 10

-----Original Message-----
From: Al [mailto:ajdmm@optonline.net]
Sent: Wednesday, January 03, 2007 3:07 PM
To: Deena Shetler; Umholtz, Thomas, WHSLS; Frank Arleo
Subject: Tom Umholtz & Deena Shetler

Dear Tom (AT&T) and Deena Shetler (FCC)

Attached are the PDF's (Table of Contents, Summary, and Brief) of a new Declaratory Ruling from petitioner Tips Marketing Services, Corp. (Tips)

Tips is over-nighting the FCC the actual filing with exhibits. There are

only three exhibits that are not included here, but which you are already
aware of anyway.

This is simply a courtesy copy so you do not have to wait upon or ask the
FCC's service to retrieve a paper copy for AT&T.

The Declaratory Ruling Requests have to do with Tips tax rewards applications. There are telecom issues that must be resolved by the FCC so
Florida and the IRS can determine the taxable base, if any, to then apply
their tax rates.

It is Tips position that this filing should not even be necessary because
Tips interests are covered by the 4 Inga telecom companies. By filing this,
in no way is Tips, or the 4 Inga telecom companies, conceding that the infliction of S&T charges in 1996 is not on the table in the 4 Inga telecom
companies Declaratory Ruling Requests.

Judge Bassler wanted all open issues resolved and FCC General Counsel (Austin Shlick) explained prior to the District Court referral that petitioners could bring before the FCC anything that it wished without any
referral from the District Court.

This filing simply further ensures that the 1996 S&T infliction issues will
be resolved.

Florida and the IRS both want these permissibility issues resolved and Florida also wants to confirm its juridictional claims to all of CCI's alleged shortfall.

Deena please let us know when a Public Notice can be issued for the attached
Declaratory Ruling Request and the issues are well known and understood by
all parties.

Al Inga Pres.
Tips Marketing Services, Corp.

Exhibit 11

From: Umholtz,Thomas - WHSLS
Sent: Thursday, January 11, 2007 12:09 PM
To: ajdmm@optonline.net
Subject: FW: 2 page overview to obtain Public Comments

Mr. Inga - I have forwarded your email to Mr. Brown and Mr. Lafaro.

Tom

From: Al [mailto:ajdmm@optonline.net]
Sent: Thursday, January 11, 2007 10:54 AM
To: Kelly Teal; khenderson@vpico.com; lgsjr@usa.net; Deena Shetler; Umholtz, Thomas, WHSLS; phillo@giantpackage.com; postmaster@thedigest.com; Frank Arleo
Subject: 2 page overview to obtain Public Comments

Dear Phone + Magazine

Attached is a 2 page overview

In an effort to get more public comments on these aggregator /resale issues a two page overview was developed.

I am also sending a copy to my AT&T business contact person (Tom Umholtz) so you can get AT&T's point of view. Make sure you ask AT&T where their evidence is to support its theory!

I also am sending a copy to Mr. Larry Shipp who was a former co-plaintiff and settled with AT&T under the possible false pretense that the S&T charges were legit. He is interested in seeing if AT&T may have induced him into a settlement based upon charges which may be determined by the FCC as totally bogus as to these plans.

Mr. Shipp may also want to relate information to you regarding his contact with AT&T's Mr. Whitacre regarding Mr. Shipps' separate issues. Mr. Shipp said that Chairman Whitacre had his name and contact information on AT&T's site and Mr.Shipp sent him a letter regarding Mr. Shipps' issues. Right after the Mr. Shipp letter was sent, Mr. Whitacre's contact information was pulled from the AT&T website with a few other high ranking executives. Coincidence? Trying to insulate and hide in the Ivory Tower? Who knows?

The IRS and the Florida Department of Revenue are also very interested in the outcome of these issues to see if the approximately $70 million in charges are legit or not, but they have informed me that they will not comment at this time. If the charges are legit AT&T may owe back taxes from many years ago. If the charges are deemed not legit AT&T loses to petitioners. That's what is called a catch-22. Therefore AT&T

hopes that the shortfall charge legitimacy never gets adjudicated by the Court/FCC. AT&T is desperately arguing to the FCC right now that the FCC should not listen to its General Counsel who wrote that all issues could be put on the table by petitioners. AT&T also is arguing that all the shortfall issues were not referred by the District Court. AT&T is also stating that it would be unfair to go back and ask the District Court if it wants all issues decided, because the old Judge retired and AT&T's amazingly position to the FCC is that the new Judge (Judge Susan Wigenton) is incapable of learning the case.

Also included in the header is Mr. Okin who owns 800 Services, Inc. and has made comments as he also was a toll free aggregator who had S&T charges illegally placed in excess of the discount on his end-users by AT&T.

Public Comments are to be filed online using 06-210 case number and also email Deena Shetler the FCC contact person. I have included Deena's email in the header. I have already provided you the public notice so see the instructions there.

Thank you,
Al Inga
800 Discounts, Inc.
973 618 9906

Exhibit 12

Before the
Federal Communications Commission
445 12th Street, SW
Washington DC 20554

In the Matter of:		
Expedited Consideration for Declaratory Rulings	)	
On the transfer of traffic only under AT&T	)	
Tariff Section 2.1.8., and Related Issues.	)	
	)	
Primary Jurisdiction Referral	)	
from the NJ District Court	)	
	)	CCB/CPD 96-20
	)	DA – 06-2360
	)	WC Docket No. 06-210
One Stop Financial, Inc	)	
Group Discounts, Inc.	)	
Winback & Conserve Program, Inc.	)	
800 Discounts, Inc.	)	
Petitioners	)	
	)	
and	)	
AT&T Corp.	)	
Respondent	)	

REQUEST FOR COMBINING DECLARATORY RULINGS AND EXTENSION OF TIME TO FILE REPLY COMMENTS

To FCC:
Marlene H. Dortch
Secretary
Federal Communications Commission
Office of the Secretary

Ms. Deena Shetler
Via ECFS and email:
Deena.Shetler@fcc.gov

Representing: One Stop Financial, Inc., Group Discounts, Inc., 800 Discounts, Inc. and Winback & Conserve Program, Inc

The Law Firm:
ARLEO & DONOHUE, L.L.C.
622 Eagle Rock Avenue
Penn Federal Building
West Orange, NJ 07052
Telephone: (973) 736-8660
Fax: (973) 736-1712
Email: adllC@aol.com

Jan 3rd 2007

Dear Ms. Shetler

1) The FCC has been provided with a copy of the email from Florida's Department of Revenue. Florida wants the 4 Inga Telecom companies Declaratory Rulings Requested resolved by the FCC. The IRS also has stated that it wants the same as Florida.

2) However AT&T is stating that the District Court's (Judge Bassler) referral does not encompass issues relating to shortfall and termination infliction. Additionally AT&T gives no weight the FCC general counsel statement that the 4 Inga Telecom companies have the right to request what it wishes even if the District Court didn't refer the Declaratory Rulings. FCC counsel made this written statement well before the District Court referral.

3) Therefore Tips Marketing Services, Corp. filed a separate Declaratory Ruling to further ensure that the issues are addressed. At this point the 4 Inga Telecom Companies gladly invite Tips Marketing Services, Corp. to join in the Declaratory Ruling Requests.

4) Mr. De Laurentis was asked if Declaratory Ruling Requests could be combined and he said yes they could. Mr. De Laurentis also explained that combining the two would have to make sense from the standpoint of judicial economy, in that the same tariff laws were being interpreted in both filings. That would be the case here. Additionally the same undisputed facts are at hand

5) As the FCC is aware there is currently a request for extension from the 4 Inga telecom companies based upon AT&T's attempt to not have all Declaratory Ruling Requests adjudicated. CCI's Mr. Shipp has notified us that he also will be filing comments regarding the extension request.

6) The new set of Declaratory Rulings are extremely brief (6 pages), and address the same exact law and fact but from a different tax angle. An interpretation of tariff law needs to be done in order for the Florida Department of Revenue and the IRS to establish the tax base to then apply

their tax rates. Because the **issues overlap,** all declaratory rulings from the 4 Inga telecom companies and Tips should be combined.

7) Additionally, due to the fact that the new Declaratory Rulings are very brief and the same issues the FCC should combine the Public Notices and reply comments periods. Postpone the 4 Inga telecom companies reply comments for just 3 weeks. Give AT&T three weeks to respond to petitioner Tips, Declaratory Rulings. The 4 Inga telecom companies can then reply to AT&T's comments already made and what comments AT&T will make to petitioner Tips' Declaratory Ruling Requests.

8) AT&T and Tips respond to a new FCC Public Notice for the Tips petition by Jan. 24th 2007. The 4 Inga telecom companies and Tips will then respond to both AT&T's Dec 20th 2006 filing and AT&T's Jan. 24th 2007 filing by February, 7th 2007. AT&T of course could also respond on February 7th 2007 to 800 Services, Inc.'s and Combined Companies Inc. (CCI) Dec. 20th 2006 filings. This would effectively combine both petitions, get all issues resolved, and get both petitions on the same schedule.

9) **There would be no need for the 4 Inga telecom companies to go back to the District Court if all these issues are to be decided by the FCC.** The FCC should grant an extension of time to file a reply brief in the Inga Petitioners case anyway—besides the 4 Inga telecom companies initial request, due to what was to be argued.

10) As you are aware the paper volume in this case is many thousands of pages. I am a one man band who works at home. I already lost a week with my 3 children home from school over the holidays and of course preparation for Christmas.

11) AT&T has had since Sept 27th when petitioners filed their initial Declaratory Rulings, to respond; that is almost three months with many AT&T counsel working on the case. I work on the case by myself.

12) I am also rolling out a new division of my business in a couple of weeks, so I will be very busy with this also.

13) Additionally, we are of course the petitioners who are seeking justice and AT&T of course is the defendant. Therefore based upon AT&T's obvious intention to delay, there should be no problem with AT&T with an additional delay.

14) The burden to reply falls on petitioners because AT&T does not have to reply to petitioners due to the fact that petitioners did not file initial public comments by Dec 20th 2006. The comments by 800 Services, Inc and CCI were very minimal in volume.

15) I have already contacted CCI, and 800 Services, Inc., the only other parties that have filed public comments, and both parties are in similar agreement that a postponement to a later date than Jan 17th 2007 is needed.

16) In 2003 the FCC's Judith Nitche also granted a couple of lengthy extensions to both AT&T and petitioners to file the 2003 FCC public notice comments. Thus there is precedent for granting such a request.

17) We ask the FCC to combine the Declaratory Rulings Petitions of both the Inga Companies and Tips and extend the Jan 17th 2007 reply comments (as outlined here in paragraph 8) so as to coordinate with Tips Declaratory Ruling Requests petition and get everything on the same filing schedule.

18) Included to follow as exhibit A is the Table of Contents, Summary, and Brief of Tips, which clearly shows that the same exact facts and tariff law is involved in the Tips petition as the 4 Inga telecom companies petition. In the interests of judicial economy, and the fact that all these issues are inter dependent upon one another, the petitions should be consolidated. decide

19) The 4 Inga telecom companies and Tips, respectfully ask the FCC for this extension and petition consolidation.

Al Inga Pres.

One Stop Financial, Inc
Group Discounts, Inc.
Winback & Conserve Program, Inc.
800 Discounts, Inc.

CC: AT&T
CC: Tips Marketing Services, Corp.
CC: 800 Services, Inc.
CC: Combined Companies, Inc.