

BDA&K BUSINESS SERVICES, INC.

5220 Spring Valley Road
Suite 600
Dallas, Texas 75240
(972) 702-8288
(972) 387-1490 Fax
bdak@bdakllp.com

May 15, 2001

05112700-0510
22251127-0530
MARK INACTIVE

Commonwealth of Kentucky
Attn: Bill Feldman
Public Service Commission
211 Sower Blvd.
PO Box 615
Frankfort, KY 40602-0615

RE: Calls for Less, Inc.
FEIN: 47-0781481

Dear Mr. Feldman:

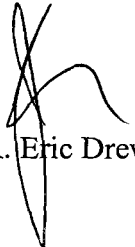
At the request of the above-mentioned taxpayer, we are responding to your notice of Failure to File a 2000 annual report. (copy enclosed) Calls for Less, Inc. was merged into Intellicall Operator Services, Inc. effective December 31, 1999. Therefore, Calls for Less, Inc. was not responsible for filing any 2000 reports with the State of Kentucky. All activity from January 1, 2000 and on was reported under Intellicall Operator Services, Inc. Please see attached copy of certificate of merger.

If you have any questions concerning this matter, please feel free to contact us.

Very truly yours,

BDA&K BUSINESS SERVICES, INC.

By


R. Eric Drews

cc: Mr. George M. Trevino, Intellicall Operator Services, Inc.

State of Delaware
Office of the Secretary of State

I, EDWARD J. FREEL, SECRETARY OF STATE OF THE STATE OF DELAWARE, DO HEREBY CERTIFY THE ATTACHED IS A TRUE AND CORRECT COPY OF THE CERTIFICATE OF MERGER, WHICH MERGES:

"CALLS FOR LESS, INC.", A NEBRASKA CORPORATION,
WITH AND INTO "INTELLICALL OPERATOR SERVICES, INC." UNDER THE NAME OF "INTELLICALL OPERATOR SERVICES, INC.", A CORPORATION ORGANIZED AND EXISTING UNDER THE LAWS OF THE STATE OF DELAWARE, AS RECEIVED AND FILED IN THIS OFFICE THE TWENTIETH DAY OF JANUARY, A.D. 2000, AT 9 O'CLOCK A.M.



A handwritten signature in cursive script, reading "Edward J. Freel".

Edward J. Freel, Secretary of State

2123154 8100M

AUTHENTICATION: 0640489

001432062

DATE: 08-25-00

**CERTIFICATE OF MERGER
MERGING
CALLS FOR LESS, INC.,
a Nebraska corporation,
INTO
INTELLICALL OPERATOR SERVICES, INC.
a Delaware corporation**

I, **Dennis J. Stoughtenburgh**, certify that I am the duly elected, qualified and acting President of Intellicall Operator Services, Inc., a Delaware corporation, and that as such, I am authorized to execute this Certificate of Merger on behalf of Intellicall Operator Services, Inc. I further certify as follows:

1. The names of the corporations proposing to merge and the names of the States under the laws of which such corporations are organized are as follows:

| NAME OF CONSTITUENT CORPORATION | STATE OF INCORPORATION | SURVIVE MERGER |
|-------------------------------------|------------------------|----------------|
| Intellicall Operator Services, Inc. | Delaware | YES |
| Calls for Less, Inc. | Nebraska | NO |

2. An agreement of merger (the "Merger Agreement") has been approved, adopted, certified, executed, and acknowledged by each of the constituent corporations in accordance with Section 252 of the Delaware General Corporation Law.

3. The name of the surviving corporation is:

Intellicall Operator Services, Inc.

4. The certificate of incorporation of Intellicall Operator Services, Inc. immediately prior to the merger shall remain the certificate of incorporation of the surviving corporation.

5. The executed Merger Agreement is on file at the following office of the surviving corporation:

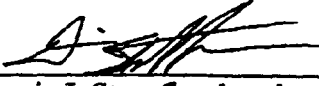
Intellicall Operator Services, Inc.
16200 Addison Road, Suite 100
Addison, Texas 75001

6. A copy of the Merger Agreement will be furnished by the surviving corporation, upon request and without cost, to any stockholder of any constituent corporation to the merger.

7. The authorized capital stock of Calls for Less, Inc., the only constituent corporation that is not a Delaware corporation, is 25,000 shares of capital stock.

8. This Certificate of Merger is to become effective upon its acceptance for filing by the Secretary of State of the State of Delaware.

IN WITNESS WHEREOF, I have hereunto set my hand on this 31st day of December, 1999.



Dennis J. Stoutenburgh
President