

First, Compass files the instant revision within one (1) year from the date it filed its original 2005 Form 499-A. Compass filed its original on or around September 5, 2006 and now files this revised form on September 4, 2007, within a one (1) year period.

Waiver of the one-way ratchet is appropriate in this circumstance because the underlying policy behind the statute of limitations is not undermined by processing Compass' revision. The Commission's policy is to provide filers with the incentive to correct errors within 12 months. Refusal to waive the one-way ratchet and allow Compass' revision to be processed is inconsistent with the Commission's goals. Furthermore, it is discriminatory because USAC would halve the amount of time Compass has to file its revised 2005 Form 499-A in comparison to all other filers, which are allotted a full 12 months. Whereas all other filers have 12 months to identify and correct reporting errors, Compass would be provided half this time.

For reasons explained in a Petition for Review pending before the FCC, strict application of the 12 month firm deadline for submitting downward revisions would not be proper as applied to Compass. See *In the Matter of Heller Information Services, Inc., Request for Review of the Universal Service Administrative Company's Rejection of a Revised FCC Form 499-A for FY-2003*, Contingent Petition for Review, WC Docket No. 06-122 (Filed July 31, 2007).

Second, waiver is justified because of the unique factual and legal circumstances presented. Compass made the original 2005 filing at the direction and insistence of the FCC's IHD. Compass believed it was not required to register as an Interstate Telecommunications Service Provider (ITSP) and file any 499s; hence it had not previously registered. However, after discussing matters with the IHD, Compass felt compelled to file in order to avoid an investigation. Despite Compass' filing of 2005, 2006 and 2007 original Form 499-As on or around September 5, 2006, the IHD nevertheless instituted an investigation several months later. The IHD investigation prompted Compass to retain the services of expert telecommunications legal counsel. After consulting with legal counsel, Compass determined that its original conclusions with respect to the FCC's authority to regulate its services and require it to register as an ITSP were correct and that the FCC had no such authority under applicable laws, regulations and precedent. Attached hereto is a detailed explanation of Compass' legal position, provided in the context of Compass' supplemental response to the FCC's investigation in File No. EB-06-IH-3060. Despite the FCC's lack of legal authority to regulate Compass' service offerings as either "telecommunications" or "telecommunications services," Compass remains willing to remain a registered ITSP, but only under the condition it be permitted to report revenue not as "prepaid calling card" revenue, but as ordinary long distance revenue, according to book values, not "face value." In the event USAC refuses to waive the one-way ratchet and process Compass' revised 2005 Form 499-A, Compass will file to cancel and withdraw all Form 499s and will seek full refund of all USF and other regulatory charges billed to date, as is its legal right due to its status as neither a telecommunications carrier nor telecommunications provider under applicable laws and regulations.

Inc., Order, CC Docket Nos. 96-45, 98-171, 97-21, 20 FCC Rcd 1012 (2004), applications for review pending.

We look forward to USAC's processing of Compass revised 2005 Form 499-A and we reserve all right to appeal an adverse decision.

Please contact Jonathan Marashlian at (703) 714-1313 with any questions concerning this filing. Thank you for your assistance in this matter.

Sincerely,



Jonathan S. Marashlian
Helein & Marashlian, LLC

Enclosure

ATTACHMENT 1

REVISED 2005 Form 499-A (Reporting 2004 Revenue)

Filed with USAC on September 4, 2006

2005 FCC Form 499-A Telecommunications Reporting Worksheet

Approval by OMB
3060-0855

>>> 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 (888) 641-8722. If you are a new filer, write "new" in this block and a Filer 499 ID will be assigned to you.) 826216

102 Legal name of reporting entity Compass Global, Inc.

103 IRS employer identification number 22-3559398

104 Name telecommunications service provider is doing business as Compass Global, Inc.

105 Telecommunications activities of filer (Select up to 5 boxes that best describe the reporting entity. Enter numbers starting with "1" to show the order of importance -- see directions.)

<input type="checkbox"/> All Distance	<input type="checkbox"/> CAP/CLEC	<input type="checkbox"/> Cellular/PCS/SMR (wireless telephony incl. by resale)	<input type="checkbox"/> Coaxial Cable
<input type="checkbox"/> Incumbent LEC	<input type="checkbox"/> Interexchange Carrier (IXC)	<input type="checkbox"/> Local Reseller	<input type="checkbox"/> Operator Service Provider (OSP)
<input type="checkbox"/> Payphone Service Provider	<input type="checkbox"/> Prepaid Card	<input type="checkbox"/> Private Service Provider	<input type="checkbox"/> Paging & Messaging
<input type="checkbox"/> Shared-Tenant Service Provider / Building LEC	<input type="checkbox"/> SMR (dispatch)	<input type="checkbox"/> Toll Reseller	<input type="checkbox"/> Satellite Service Provider
If Other Local, Other Mobile or Other Toll is selected, describe carrier type / services provided: --> <u>Toll-free PIN Accessible Prepaid Platform Services</u>		<input type="checkbox"/> Other Local	<input type="checkbox"/> Other Mobile
		<input type="checkbox"/> Other Toll	<input checked="" type="checkbox"/> Other Toll

106.1 Holding company name (All affiliated companies must show the same name on this line.)

106.2 Holding company IRS employer identification number

107 FCC Registration Number (FRN) [<https://svartifoss2.fcc.gov/cores/CoresHome.html>] 0009-6902-56
[For assistance, contact the CORES help desk at 877-480-3201 or CCRES@fcc.gov]

108 Management company [if carrier is managed by another entity]

109 Complete mailing address of reporting entity corporate headquarters

Street 1	<u>50 Tice Blvd., 3rd Floor</u>	City	<u>Woodcliff Lake</u>
Street 2		St	<u>NJ Zip 07677</u>
Street 3		Country	<u>USA</u>

110 Complete business address for customer inquiries and complaints [if different from address entered on Line 109] check if same as Line 109

Street 1	<u>50 Tice Blvd., 3rd Floor</u>	City	<u>Woodcliff Lake</u>
Street 2		St	<u>NJ Zip 07677</u>
Street 3		Country	<u>USA</u>

111 Telephone number for customer complaints and inquiries (Toll-free number if available) (201) - 802-0600 Ext

112 List all trade names used in the past 3 years in providing telecommunications. Include all names by which you are known by customers.

a	<u>Forval International Tel</u>	g	
b		h	
c		i	
d		j	
e		k	
f		l	

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

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-A
April 2005

2005 FCC Form 499-A Telecommunications Reporting Worksheet

Block 2-A: Regulatory Contact Information

201 Filer 499 ID [from Line 101]	826216				
202 Legal name of reporting entity [from Line 102]	Compass Global, Inc.				
203 Person who completed this Worksheet	First Jonathan	Last Marashlian			
204 Telephone number of this person	(703) - 714-1313	Ext			
205 Fax number of this person	(703) - 714-1330				
206 E-mail of this person	jsm@commlawgroup.com				
207 Corporate office, attn. name, and mailing address to which future Telecommunications Reporting Worksheets should be sent	Street 1	Compass Global, Inc.	City Woodcliff Lake	First Dean	Last Cary
	Street 2	50 Tice Blvd.	St NJ	Zip 07677	Ph. 201 802-0600
	Street 3	3rd Floor	E-Mail	deancary@compassglobal.net	fax
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.]	Street 1	Compass Global, Inc.	City Woodcliff Lake	First Dean	Last Cary
	Street 2	50 Tice Blvd.	St NJ	Zip 07677	Ph. 201 802-0600
	Street 3	3rd Floor	E-Mail		fax

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	First Jerold	Last Schneider	Company
210 Telephone number of D.C. agent	(202) - 393-6222	Ext	
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	Street 1	601 Pennsylvania Ave., NW	City Washington
	Street 2	Suite 800	St DC
	Street 3		Zip 20004
214 Local/alternate Agent for Service of Process (optional)	First Jonathan	Last Marashlian	Company Helein & Marashlian, LLC
215 Telephone number of local/alternate agent	(703) - 714-1300	Ext	
216 Fax number of local/alternate agent	(703) - 714-1330		
217 E-mail of local/alternate agent	jsm@commlawgroup.com		
218 Complete business address of local/alternate agent for hand service of documents	Street 1	1483 Chain Bridge Road	City McLean
	Street 2	Suite 301	St VA
	Street 3		Zip 22101

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

2005 FCC Form 499-A Telecommunications Reporting Worksheet

Block 2-C: FCC Registration and Contact Information

Carriers must refile Blocks 1, 2 and 6 if there are any changes in this section. See Instructions.

219 Filer 499 ID (from Line 101) 826216

220 Legal name of reporting entity (from Line 102) Compass Global, Inc.

221 Chief Executive Officer (or, highest ranking company officer if the filing entity does not have a chief executive officer)
 First Dean Last Cary

222 Business address of individual named on Line 221
 check if same as Line 109 Street 1 50 Tico Blvd., 3rd Floor Street 3
 Street 2 City Woodcliff Lake St NJ Zip 07677

223 Second ranking company officer, such as Chairman (Must be someone other than the individual listed on Line 221)
 First Last

224 Business address of individual named on Line 223
 check if same as Line 109 Street 1 Street 3
 Street 2 City St Zip

225 Third ranking company officer, such as President or Secretary (Must be someone other than individuals listed on Lines 221 or 223)
 First Last

226 Business address of individual named on Line 225
 check if same as Line 109 Street 1 Street 3
 Street 2 City St Zip

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

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

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

2005 FCC Form 499-A Telecommunications Reporting Worksheet

Block 3: Carrier's Carrier Revenue Information

301 Filer 499 ID [from Line 101]	826216				
302 Legal name of reporting entity [from Line 102]	Compass Global, Inc.				
Report billed revenues for January 1 through December 31, 2004. 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	
		Interstate (b)	International (c)	Interstate Revenues (d)	International Revenues (e)
<i>See instructions regarding percent interstate & international.</i>					
Revenues from Services Provided for Resale by Other Contributors to Federal Universal Service Support Mechanisms					
<i>Fixed local service</i>					
Monthly service, local calling, connection charges, vertical features, and other local exchange service including subscriber line and PICC charges to IXCs					
303.1 Provided as unbundled network elements (UNEs)	\$0.00	0.00	0.00	\$0.00	\$0.00
303.2 Provided under other arrangements	\$0.00	0.00	0.00	\$0.00	\$0.00
Per-minute charges for originating or terminating calls					
304.1 Provided under state or federal access tariff	\$0.00	0.00	0.00	\$0.00	\$0.00
304.2 Provided as unbundled network elements or other contract arrangement	\$0.00	0.00	0.00	\$0.00	\$0.00
305 Local private line & special access service	\$0.00	0.00	0.00	\$0.00	\$0.00
306 Payphone compensation from toll carriers	\$0.00	0.00	0.00	\$0.00	\$0.00
307 Other local telecommunications service revenues	\$0.00	0.00	0.00	\$0.00	\$0.00
308 Universal service support revenues received from Federal or state sources	\$0.00	0.00	0.00	\$0.00	\$0.00
<i>Mobile services, including wireless telephony, paging & messaging, and other mobile services</i>					
309 Monthly, activation, and message charges except toll	\$0.00	0.00	0.00	\$0.00	\$0.00
<i>Toll services</i>					
310 Operator and toll calls with alternative billing arrangements (credit card, collect, international call-back, etc.)	\$0.00	0.00	0.00	\$0.00	\$0.00
311 Ordinary long distance (direct-dialed MTS, customer toll-free (800/888 etc.) service, "10-10" calls, associated monthly account maintenance, PICC pass-through, and other switched services not reported above)	\$0.00	0.00	0.00	\$0.00	\$0.00
312 Long distance private line services	\$0.00	0.00	0.00	\$0.00	\$0.00
313 Satellite services	\$0.00	0.00	0.00	\$0.00	\$0.00
314 All other long distance services	\$0.00	0.00	0.00	\$0.00	\$0.00

Note: As stated in the instructions, for all revenues reported on this page, you must retain the Filer 499 ID and contact information for the associated customers. You must verify that each of these customers is a direct contributor to the federal universal service support mechanism and that the customer is purchasing service for resale as telecommunications. These records must be made available to the administrator or the FCC upon request. (See instructions.)

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

2005 FCC Form 499-A Telecommunications Reporting Worksheet

Block 4-A: End-User and Non-Telecommunications Revenue Information

401 Filer 499 ID (from Line 101)

402 Legal name of reporting entity (from Line 102)

826216

Compass Global, Inc.

Report billed revenues for January 1 through December 31, 2004.
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	\$0.00	0.00	0.00	\$0.00	\$0.00
<u>Fixed local services</u>					
Monthly service, local calling, connection charges, vertical features, and other local exchange service charges except for federally tariffed subscriber line charges and PICC charges					
404.1 Provided at a flat rate including interstate toll service	\$0.00	0.00	0.00	\$0.00	\$0.00
404.2 Provided without interstate toll included (see instructions)	\$0.00	0.00	0.00	\$0.00	\$0.00
405 Tariffed subscriber line charges and PICC charges levied by a local exchange carrier on a no-PIC customer	\$0.00	0.00	0.00	\$0.00	\$0.00
406 Local private line and special access service	\$0.00	0.00	0.00	\$0.00	\$0.00
407 Payphone coin revenues (local and long distance)	\$0.00	0.00	0.00	\$0.00	\$0.00
408 Other local telecommunications service revenues	\$0.00	0.00	0.00	\$0.00	\$0.00
<u>Mobile services (including wireless telephony, paging & messaging, and other mobile services)</u>					
409 Monthly and activation charges	\$0.00	0.00	0.00	\$0.00	\$0.00
410 Message charges including roaming, but excluding toll charges	\$0.00	0.00	0.00	\$0.00	\$0.00
<u>Toll services</u>					
411 Prepaid calling card (including card sales to customers and non-carrier distributors) reported at face value of cards	\$0.00	0.00	0.00	\$0.00	\$0.00
412 International calls that both originate and terminate in foreign points	\$0.00	0%	100%		\$0.00
413 Operator and toll calls with alternative billing arrangements (credit card, collect, international call-back, etc.) other than revenues reported on Line 412	\$0.00	0.00	0.00	\$0.00	\$0.00
414 Ordinary long distance (direct-dialed MTS, customer toll-free (800/888 etc.) service, "10-10" calls, associated monthly account maintenance, PICC pass-through, and other switched services not reported above)	\$5,530,664.00	3.36	95.75	\$185,858.00	\$5,301,908.00
415 Long distance private line services	\$0.00	0.00	0.00	\$0.00	\$0.00
416 Satellite services	\$0.00	0.00	0.00	\$0.00	\$0.00
417 All other long distance services					
418 Revenues other than U.S. telecommunications revenues. Information services, inside wiring maintenance, billing and collection customer premises equipment, published directory, dark fiber, Internet access, cable TV program transmission, foreign carrier operations, and non-telecommunications revenues. (See instructions.)	\$13,814,800.00				

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

2005 FCC Form 499-A Telecommunications Reporting Worksheet

Block 4-B: Total Revenue and Uncollectible Revenue Information

	Total Revenues (a)	Breakouts	
		Interstate Revenues (d)	International Revenues (e)
419 Gross billed revenues from all sources [incl. reseller & non-telecom.] [Lines 303 through 314 plus Lines 403 through 418]	\$15,349,544.00	\$185,858.00	\$5,301,908.00
420 Gross universal service contribution base amounts [Lines 403 through 411 Lines 413 through 417] See Figure 4 in instructions.	\$5,534,644.00	\$185,858.00	\$5,301,908.00
421 Uncollectible revenue/bad debt expense associated with gross billed revenues amounts shown on Line 419	\$0.00	\$0.00	\$0.00
422 Uncollectible revenue/bad debt expense associated with universal service contribution base amounts shown on Line 420	\$0.00	\$0.00	\$0.00
423 Net universal service contribution base revenues [Line 420 minus line 422]	\$5,534,644.00	\$185,858.00	\$5,301,908.00

Block 5: Additional Revenue Breakouts

501 Filer 499 ID [from Line 101]	
502 Legal name of reporting entity [from Line 102]	Compass Global, Inc.

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	%	%
504 Western: Alaska, Arizona, Colorado, Idaho, Iowa, Minnesota, Montana, Nebraska, New Mexico, North Dakota, Oregon, South Dakota, Utah, Washington, and Wyoming	%	%
505 West Coast: California, Hawaii, Nevada, American Samoa, Guam, Johnston Atoll, Midway Atoll, Northern Mariana Islands, and Wake Island.	%	%
506 Mid-Atlantic: Delaware, District of Columbia, Maryland, New Jersey, Pennsylvania, Virginia, and West Virginia	%	%
507 Mid-West: Illinois, Indiana, Michigan, Ohio, and Wisconsin	%	%
508 Northeast: Connecticut, Maine, Massachusetts, New Hampshire, New York, Rhode Island, and Vermont	%	100 %
509 Southwest: Arkansas, Kansas, Missouri, Oklahoma, and Texas	%	%
510 Total [Percentages must add to 0 or 100.]	0 %	100 %

511 Revenues from resellers that do not contribute to Universal Service support mechanisms are included in Block 4-B, Line 420 but may be excluded from a filer's TRS, NANPA, LNP, and FCC interstate telephone service provider regulatory fee contribution bases. To have these amounts excluded, the filer has the option of identifying such revenues below. As stated in the instructions, you must have in your records the FCC Filer 499 ID for each customer whose revenues are included on Line 511. (See instructions.)

(a)	(b)
Total Revenues	Interstate and International
\$	\$

Revenues from resellers that do not contribute to Universal Service

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

2005 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]

602 Legal name of reporting entity [from Line 102]

Compass Global, Inc.

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 Please indicate whether the reporting entity is

State or Local Government Entity

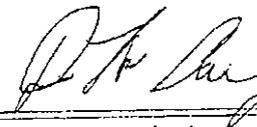
I.R.C. § 501 Tax Exempt

PUHCA § 34 (a)(1) Exempt

605 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. If the above-named reporting entity is filing on a consolidated basis, I certify that this filing incorporates all of the revenues for the consolidated entities for the entire year and that the filer adhered to and continues to meet the conditions set forth in Section II-B of the instructions.

606 Signature



607 Printed name of officer

First Dean

Last Cary

608 Position with reporting entity

CEO

609 Business telephone number of officer

(201) 802-0800 Ext

610 E-mail of officer

deanocary@compassglobal.net

611 Date

09/04/2007

612 Check those that apply:

Original April 1 filing for year

New filer, registration only

Revised filing with updated registration

Revised filing with updated revenue data

Do not mail checks with this form. Send this form to: Form 499 Data Collection Agent c/o USAC 2000 L Street, N.W. Suite 200 Washington DC, 20036
For additional information regarding this worksheet contact: Telecommunications Reporting Worksheet information: (888) 641-8722 or via e-mail: Form499@universalservice.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

ATTACHMENT 2

ORIGINAL 2005 Form 499-A (Reporting 2004 Revenue)

Filed with USAC on September 5, 2006

2005 FCC Form 499-A Telecommunications Reporting Worksheet

Approval by OMB
3060-0855

>>> 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 (888) 641-8722.

If you are a new filer, write "new" in this block and a Filer 499 ID will be assigned to you.

New

102 Legal name of reporting entity

Compass Global, Inc.

103 IRS employer identification number

22-3559393

104 Name telecommunications service provider is doing business as

Compass Global, Inc.

105 Telecommunications activities of filer [Select up to 5 boxes that best describe the reporting entity. Enter numbers starting with "1" to show the order of importance -- see directions.]

- | | | | |
|--|--|--|---|
| <input type="checkbox"/> All Distance | <input type="checkbox"/> CAP/CLEC | <input type="checkbox"/> Cellular/PCS/SMR (wireless telephony incl. by resale) | <input type="checkbox"/> Coaxial Cable |
| <input type="checkbox"/> Incumbent LEC | <input type="checkbox"/> Interexchange Carrier (IXC) | <input type="checkbox"/> Local Reseller | <input type="checkbox"/> Paging & Messaging |
| <input type="checkbox"/> Payphone Service Provider | <input checked="" type="checkbox"/> Prepaid Card | <input type="checkbox"/> Operator Service Provider (OSP) | <input type="checkbox"/> Satellite Service Provider |
| <input type="checkbox"/> Shared-Tenant Service Provider / Building LEC | <input type="checkbox"/> SMR (dispatch) | <input checked="" type="checkbox"/> Toll Reseller | <input type="checkbox"/> Wireless Data |
| if Other Local, Other Mobile or Other Toll is selected, describe carrier type / services provided: --> | | <input type="checkbox"/> Other Local | <input type="checkbox"/> Other Toll |

106.1 Holding company name (All affiliated companies must show the same name on this line.)

106.2 Holding company IRS employer identification number

107 FCC Registration Number (FRN) [https://svartifoss2.fcc.gov/cores/CoresHome.html] (For assistance, contact the CORES help desk at 877-483-3201 or CORES@fcc.gov)

0004690256

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

109 Complete mailing address of reporting entity corporate headquarters

Street 1 50 Tice Blvd 3rd Fl. City Woodcliff Lake
Street 2 St NJ Zip 07677
Street 3 Country

110 Complete business address for customer inquiries and complaints (if different from address entered on Line 109) check if same as Line 109

Street 1 City
Street 2 St Zip
Street 3 Country

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

(201) - 302-0600 Ext

112 List all trade names used in the past 3 years in providing telecommunications. Include all names by which you are known by customers.

a Forval International Telecom

b

c

d

e

f

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

PERSONS MAKING WILLFUL FALSE STATEMENTS IN THE WORKSHEET CAN BE FINISHED BY FINE OR IMPRISONMENT UNDER TITLE 18 OF THE UNITED STATES CODE, 18 U.S.C. §1001
FCC Form 499-A
April 2005

2005 FCC Form 499-A Telecommunications Reporting Worksheet

Block 2-A: Regulatory Contact Information

201 Filer 499 ID [from Line 101]	NEW										
202 Legal name of reporting entity [from Line 102]	Compass Global, Inc.										
203 Person who completed this Worksheet	First	Brian	Last	Kim							
204 Telephone number of this person	(626) - 585 - 0666				Ext						
205 Fax number of this person	(626) - 585 - 1661										
206 E-mail of this person	bkim@hkgllp.com										
207 Corporate office, attn. name, and mailing address to which future Telecommunications Reporting Worksheets should be sent	Street 1	50 Tice Blvd	City	Woodcliff Lake	First	Dean	Last	Cary	Ph.		Ext
	Street 2		St	NJ	Zip	07677			fax		
	Street 3		E-Mail								
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.]	Street 1		City		First		Last		Ph.		Ext
	Street 2		St		Zip				fax		
	Street 3		E-Mail								

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	First		Last		Company		Ext			
210 Telephone number of D.C. agent	() - () - ()							Ext		
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	Street 1				City			Zip		
	Street 2				St					
	Street 3									
214 Local/alternate Agent for Service of Process (optional)	First		Last		Company		Ext			
215 Telephone number of local/alternate agent	() - () - ()								Ext	
216 Fax number of local/alternate agent	() - () - ()									
217 E-mail of local/alternate agent										
218 Complete business address of local/alternate agent for hand service of documents	Street 1				City			Zip		
	Street 2				St					
	Street 3									

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

2005 FCC Form 499-A Telecommunications Reporting Worksheet

Block 2-C: FCC Registration and Contact Information

Carriers must refile Blocks 1, 2 and 6 if there are any changes in this section. See Instructions.

219 Filer 499 ID (from Line 101)	New		
220 Legal name of reporting entity (from Line 102)	Compass Global, Inc.		
221 Chief Executive Officer (or, highest ranking company officer if the filing entity does not have a chief executive officer)	First <input type="text" value="Dean"/>	Last <input type="text" value="Cary"/>	
222 Business address of individual named on Line 221	check if same as Line 109 <input checked="" type="checkbox"/> Street 1 Street 2	Street 3 City	St Zip
223 Second ranking company officer, such as Chairman (Must be someone other than the individual listed on Line 221)	First <input type="text"/>	Last <input type="text"/>	
224 Business address of individual named on Line 223	check if same as Line 109 <input type="checkbox"/> Street 1 Street 2	Street 3 City	St Zip
225 Third ranking company officer, such as President or Secretary (Must be someone other than individuals listed on Lines 221 or 223)	First	Last	
226 Business address of individual named on Line 225	check if same as Line 109 <input type="checkbox"/> Street 1 Street 2	Street 3 City	St Zip

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

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

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Block 3: Carrier's Carrier Revenue Information

301 Filer 499 ID (from Line 101)

302 Legal name of reporting entity (from Line 102)

New
Compass Global Inc

Report billed revenues for: January 1 through December 31, 2004.
Do not report any negative numbers. Dollar amounts may be rounded to the nearest thousand dollars. However, report all amounts as whole dollars.

If breakouts are not book amounts, enter whole percentage estimates

Breakouts

See instructions regarding percent interstate & international

Revenues from Services Provided for Resale by Other Contributors to Federal Universal Service Support Mechanisms

Fixed local service

Monthly service, local calling, connection charges, vertical features, and other local exchange service including subscriber line and PICC charges to IXCs

303.1 Provided as unbundled network elements (UNEs)

303.2 Provided under other arrangements

Per-minute charges for originating or terminating calls

304.1 Provided under state or federal access tariff

304.2 Provided as unbundled network elements or other contract arrangement

305 Local private line & special access service

306 Payphone compensation from toll carriers

307 Other local telecommunications service revenues

308 Universal service support revenues received from Federal or state sources

Mobile services (including wireless telephony, paging & messaging, and other mobile services)

309 Monthly, activation, and message charges except toll

Toll services

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 etc.) 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

Total Revenues

(a)

Interstate

(b)

International

(c)

Interstate Revenues

(d)

International Revenues

(e)

14,471,644 \$0.00 0.47 99.53 68,409 \$0.00 14,403,235 \$0.00

Note: As stated in the instructions, for all revenues reported on this page, you must retain the Filer 499 ID and contact information for the associated customers. You must verify that each of these customers is a direct contributor to the federal universal service support mechanism and that the customer is purchasing service for resale as telecommunications. These records must be made available to the administrator or the FCC upon request. (See instructions.)

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

2005 FCC Form 499-A Telecommunications Reporting Worksheet

Block 4-A: End-User and Non-Telecommunications Revenue Information

401 Filer 499 ID [from Line 101]	402 Legal name of reporting entity [from Line 102]	Total Revenues (a)	If breakouts are not book amounts, enter whole percentage estimates		Breakouts	
			Interstate (b)	International (c)	Interstate Revenues (d)	International Revenues (e)
	New Compass Global Inc					
Report billed revenues for January 1 through December 31, 2004. 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						
Revenues from All Other Sources (end-user telecom. & non-telecom.)		\$0.00	0.00	0.00	\$0.00	\$0.00
403	Surcharges or other amounts on bills identified as recovering State or Federal universal service contributions					
<u>Fixed local services</u>						
Monthly service, local calling, connection charges, vertical features, and other local exchange service charges except for federally tariffed subscriber line charges and PICC charges						
404.1	Provided at a flat rate including interstate toll service	\$0.00	0.00	0.00	\$0.00	\$0.00
404.2	Provided without interstate toll included (see instructions)	\$0.00	0.00	0.00	\$0.00	\$0.00
405	Tariffed subscriber line charges and PICC charges levied by a local exchange carrier on a no-PIC customer	\$0.00	0.00	0.00	\$0.00	\$0.00
406	Local private line and special access service	\$0.00	0.00	0.00	\$0.00	\$0.00
407	Payphone coin revenues (local and long distance)	\$0.00	0.00	0.00	\$0.00	\$0.00
408	Other local telecommunications service revenues	\$0.00	0.00	0.00	\$0.00	\$0.00
<u>Mobile services (including wireless telephony, paging & messaging, and other mobile services)</u>						
409	Monthly and activation charges	\$0.00	0.00	0.00	\$0.00	\$0.00
410	Message charges including roaming, but excluding toll charges	\$0.00	0.00	0.00	\$0.00	\$0.00
<u>Toll services</u>						
411	Prepaid calling card (including card sales to customers and non-carrier distributors) reported at face value of cards	\$ 8,920,865	3.4	96.6	306,304	8,614,561
412	International calls that both originate and terminate in foreign points	73,130	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	\$0.00	0.00	0.00	\$0.00	\$0.00
414	Ordinary long distance (direct-dialed MTS, customer toll-free (800/888 etc.) service, "10-10" calls, associated monthly account maintenance, PICC pass-through, and other switched services not reported above)	\$0.00	0.00	0.00	\$0.00	\$0.00
415	Long distance private line services	\$0.00	0.00	0.00	\$0.00	\$0.00
416	Satellite services	\$0.00	0.00	0.00	\$0.00	\$0.00
417	All other long distance services					
418	Revenues other than U.S. telecommunications revenues. Information services, inside wiring maintenance, billing and collection customer premises equipment, published directory, dark fiber, Internet access, cable TV program transmission, foreign carrier operations, and non-telecommunications revenues. (See instructions.)					

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 FCC Form 499-A
 April 2005

2005 FCC Form 499-A Telecommunications Reporting Worksheet

Block 4-B: Total Revenue and Uncollectible Revenue Information

	Total Revenues (a)	Breakouts	
		Interstate Revenues (d)	International Revenues (e)
419 Gross billed revenues from all sources (incl. reseller & non-telecom.) (Lines 303 through 314 plus Lines 403 through 418)	\$ 14,471,644	68,409	4,403,235
420 Gross universal service contribution base amounts (Lines 403 through 411 Lines 413 through 417) See Figure 4 in instructions.	\$ 8,920,865	306,304	8,614,561
421 Uncollectible revenue/bad debt expense associated with gross billed revenues amounts shown on Line 419	\$0.00	\$0.00	\$0.00
422 Uncollectible revenue/bad debt expense associated with universal service contribution base amounts shown on Line 420	\$0.00	\$0.00	\$0.00
423 Net universal service contribution base revenues (Line 420 minus line 422)	\$ 8,920,865	306,304	8,614,561

Block 5: Additional Revenue Breakouts

501 Filer 499 ID (from Line 101)		
502 Legal name of reporting entity (from Line 102)		
Most filers must contribute to LNP administration and must provide the percentages requested in Lines 503 through 510. Filing entities that use Line 503 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	%	%
504 Western: Alaska, Arizona, Colorado, Idaho, Iowa, Minnesota, Montana, Nebraska, New Mexico, North Dakota, Oregon, South Dakota, Utah, Washington, and Wyoming	%	%
505 West Coast: California, Hawaii, Nevada, American Samoa, Guam, Johnston Atoll, Midway Atoll, Northern Mariana Islands, and Wake Island.	%	%
506 Mid-Atlantic: Delaware, District of Columbia, Maryland, New Jersey, Pennsylvania, Virginia, and West Virginia	%	%
507 Mid-West: Illinois, Indiana, Michigan, Ohio, and Wisconsin	%	%
508 Northeast: Connecticut, Maine, Massachusetts, New Hampshire, New York, Rhode Island, and Vermont	%	%
509 Southwest: Arkansas, Kansas, Missouri, Oklahoma, and Texas	0%	0%
510 Total [Percentages must add to 0 or 100.]		

511 Revenues from resellers that do not contribute to Universal Service support mechanisms are included in Block 4-B, Line 420 but may be excluded from a filer's TRS, NANPA, LNP, and FCC interstate telephone service provider regulatory fee contribution bases. To have these amounts excluded, the filer has the option of identifying such revenues below. As stated in the instructions, you must have in your records the FCC Filer 499 ID for each customer whose revenues are included on Line 511. (See instructions.)

(a)	(b)
Total Revenues	Interstate and International
\$	\$

Revenues from resellers that do not contribute to Universal Service

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

2005 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] New
 602 Legal name of reporting entity [from Line 102] Compass Global, Inc.

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 Please indicate whether the reporting entity is State or Local Government Entity I.R.C. § 501 Tax Exempt PUHCA § 34 (a)(1) Exempt

605 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. If the above-named reporting entity is filing on a consolidated basis, I certify that this filing incorporates all of the revenues for the consolidated entities for the entire year and that the filer adhered to and continues to meet the conditions set forth in Section II-B of the instructions.

606 Signature _____
 607 Printed name of officer First Dean Last Cory
 608 Position with reporting entity President / CEO
 609 Business telephone number of officer: (201) 802-0600 Ext 101
 610 E-mail of officer dean.cory@compassglobal.net
 611 Date 9/5/06
 612 Check those that apply: Original April 1 filing for year New filer, registration only Revised filing with updated registration Revised filing with updated revenue data

Do not mail checks with this form. Send this form to: Form 499 Data Collection Agent c/o USAC 2000 L Street, N.W. Suite 200 Washington DC, 20036
 For additional information regarding this worksheet contact: Telecommunications Reporting Worksheet information: (888) 641-8722 or via e-mail: Form499@universalservice.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

EXHIBIT B



September 11, 2007

Form 499 Filer ID: 826216

Attn: Jonathan Marashlian
Compass Global, Inc.
50 Tice Blvd., 3rd Floor
Woodcliff Lake, NJ 07677

RE: 2006 FCC Form 499-A Revision Rejection

The Universal Service Administrative Company (USAC) has completed a review of the Revised FCC Form 499-A that you submitted for the purpose of revising revenue reported by 826216 Compass Global, Inc. for the period 2005. Based on the information provided, we are unable to accept the revision because it was not filed within one year of the original submission.

If you wish to appeal this decision with USAC, your appeal must be postmarked no later than 60 days after the date of USAC's rejection letter. Appeals postmarked after 60 days from the date of this letter will be automatically dismissed.

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 Form 499-Q rejection letter and identify the outcome that you request.
- Be sure to refer to CC Docket No. 96-45 on all communication with the FCC.
- The appeal must identify the "Legal Reporting Name" and "Filer 499 ID".
- 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.
- 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.
- Mail your letter to:
Letter of Appeal
USAC
2000 L Street, NW, Suite 200
Washington, DC 20036
- Appeals submitted by fax, telephone call, and e-mail will not be processed.

The response will indicate whether USAC:

- Agrees with your letter of appeal, and approves an outcome that is different from the Revised Form 499-Q Rejection Letter; or
- Disagrees with your letter of appeal, and the reasons therefore.

If you disagree with USAC's response to your "letter of appeal," you may file an appeal with the FCC within 60 days of the date USAC issued its decision in response to your "Letter of Appeal." Again, please note your appeal must be postmarked no later than 60 days after the date of the Appeal Decision. Appeals postmarked after 60 days from the date of USAC's response to your appeal will be automatically dismissed. 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).

2000 L Street, N.W., Suite 200, Washington, DC 20036 Voice (888) 641-8722 Option 2, Option 1 Fax (202) 776-0080
Visit us online at: <http://www.universalservice.org>

Please be sure to refer to CC Docket No. 96-45 on all communication with the FCC. The appeal must also provide your company's name and Filer ID, plus necessary contact information, including the name, address, telephone number, fax number, and e-mail address of the person filing the appeal. Unless the appeal is by ECFS, please include a copy of the decision at issue.

Appeals submitted via the United States Postal Service, should be sent to the address below (For security purposes, hand-delivered or messenger-delivered documents will not be accepted at this Washington, DC address):

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

Documents sent by hand-delivery or messenger should be sent to the following address:

Federal Communications Commission
Office of the Secretary
9300 East Hampton Drive
Capitol Heights, MD 20743
(8:00 A.M. - 5:30 P.M. ET)

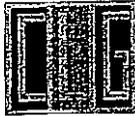
Appeals may also be submitted to the FCC electronically, either by the Electronic Comment Filing System (ECFS) or by fax. The FCC recommends filing with the ECFS to ensure timely filing. Instructions for using ECFS can be found on the ECFS page of the FCC web site. Appeals to the FCC filed by fax must be faxed to 202-418-0187. Electronic appeals will be considered filed on a business day if they are received at any time before 12:00 A.M. (midnight), Eastern Standard Time. Fax transmissions will be considered filed on a business day if the complete transmission is received at any time before 12:00 A.M.

If you have questions or concerns regarding this letter, please contact USAC Customer Service at (888) 641-8722 Option 1, Option 2.

Sincerely,

USAC

RECEIVED SEP 05 2007



STAMP & RETURN

The CommLaw Group

HELEIN & MARASHLIAN, LLC
1483 Chain Bridge Road
Suite 301
McLean, Virginia 22101

Telephone: (703) 714-1300
Facsimile: (703) 714-1330
E-mail: mail@CommLawGroup.com
Website: www.CommLawGroup.com

Writer's Direct Dial Number
(703) 714-1313

Writer's E-mail Address
jsm@commlawgroup.com

September 4, 2007

VIA OVERNIGHT DELIVERY

Universal Service Administrative Company
Attn: FCC Form 499 Data Collection Agent
2000 L Street N.W., Suite 200
Washington, DC 20036

RE: Compass Global, Inc.
2006 Form 499-A - Revised

To Whom It May Concern:

Enclosed please find a revised 2006 Form 499-A, filed on behalf of:

Name:	Compass Global, Inc.
FCC Registration #:	0009-6902-56
Filer ID #:	826216

Compass originally filed its 2006 Form 499-A on or around September 5, 2006, at the urging of the FCC's Investigations and Hearings Division ("IHD"). Compass understands that it is USAC's policy to disallow downward revisions to Form 499-A if the revised form is remitted in excess of one (1) year from the original filing due date revisions (i.e., changes that would result in a decreased USF contribution).¹ However, Compass' revised 2006 Form 499-A presents a unique circumstance for which waiver of the one-way ratchet statute of limitations is appropriate.

¹ Filers shall submit any revised FCC Form 499-A Worksheet that would result in decreased contributions by March 31 of the year after the original filing due date. See Instructions to Telecommunications Reporting Worksheet at pg. 12; see also, *Federal-State Joint Board on Universal Service; 1998 Biennial Regulatory Review - Streamlined Contributor Reporting Requirements Associated with Administration of Telecommunications Relay Service, North American Numbering Plan, Local Number Portability, and Universal Service Support Mechanism; Changes to the Board of Directors of the National Exchange Carrier Association,*

First, Compass files the instant revision within one (1) year from the date it filed its original 2006 Form 499-A. Compass filed its original on or around September 5, 2006 and now files this revised form on September 4, 2007, within a one (1) year period.

Waiver of the one-way ratchet is appropriate in this circumstance because the underlying policy behind the statute of limitations is not undermined by processing Compass' revision. The Commission's policy is to provide filers with the incentive to correct errors within 12 months. Refusal to waive the one-way ratchet and allow Compass' revision to be processed is inconsistent with the Commission's goals. Furthermore, it is discriminatory because USAC would halve the amount of time Compass has to file its revised 2006 Form 499-A in comparison to all other filers, which are allotted a full 12 months. Whereas all other filers have 12 months to identify and correct reporting errors, Compass would be provided half this time.

For reasons explained in a Petition for Review pending before the FCC, strict application of the 12 month firm deadline for submitting downward revisions would not be proper as applied to Compass. *See In the Matter of Heller Information Services, Inc., Request for Review of the Universal Service Administrative Company's Rejection of a Revised FCC Form 499-A for FY-2003*, Contingent Petition for Review, WC Docket No. 06-122 (Filed July 31, 2007).

Second, waiver is justified because of the unique factual and legal circumstances presented. Compass made the original 2006 filing at the direction and insistence of the FCC's IHD. Compass believed it was not required to register as an Interstate Telecommunications Service Provider (ITSP) and file any 499s; hence it had not previously registered. However, after discussing matters with the IHD, Compass felt compelled to file in order to avoid an investigation. Despite Compass' filing of 2005, 2006 and 2007 original Form 499-As on or around September 5, 2006, the IHD nevertheless instituted an investigation several months later. The IHD investigation prompted Compass to retain the services of expert telecommunications legal counsel. After consulting with legal counsel, Compass determined that its original conclusions with respect to the FCC's authority to regulate its services and require it to register as an ITSP were correct and that the FCC had no such authority under applicable laws, regulations and precedent. Attached hereto is a detailed explanation of Compass' legal position, provided in the context of Compass' supplemental response to the FCC's investigation in File No. EB-06-III-3060. Despite the FCC's lack of legal authority to regulate Compass' service offerings as either "telecommunications" or "telecommunications services," Compass remains willing to remain a registered ITSP, but only under the condition it be permitted to report revenue not as "prepaid calling card" revenue, but as ordinary long distance revenue, according to book values, not "face value." In the event USAC refuses to waive the one-way ratchet and process Compass' revised 2006 Form 499-A, Compass will file to cancel and withdraw all Form 499s and will seek full refund of all USF and other regulatory charges billed to date, as is its legal right due to its status as neither a telecommunications carrier nor telecommunications provider under applicable laws and regulations.

Inc., Order, CC Docket Nos. 96-45, 98-171, 97-21, 20 FCC Rcd 1012 (2004), applications for review pending.

We look forward to USAC's processing of Compass revised 2006 Form 499-A and we reserve all right to appeal an adverse decision.

Please contact Jonathan Marashlian at (703) 714-1313 with any questions concerning this filing. Thank you for your assistance in this matter.

Sincerely,



Jonathan S. Marashlian
Helein & Marashlian, LLC

Enclosure

ATTACHMENT 1

REVISED 2006 Form 499-A (Reporting 2005 Revenue)

Filed with USAC on September 4, 2006