Attachment 2 List of Owners of 10% or More Equity Interest in IPLAN INTERNATIONAL BUSINESS INC. ("IPLAN U.S.")

Question 14

The name, address, citizenship and principal businesses of any person or entity that directly or indirectly owns at least ten percent of the equity of the applicant, and the percentage of equity owned by each of those entities (to the nearest one percent). The applicant shall also identify any interlocking directorates with a foreign carrier. (47 C.F.R. § 63.18(h))

IPLAN U.S. is 100% owned by NSS. The members of IPLAN U.S.'s board of directors are Damián Maldini, Renato Monacelli and Francisco Cecchini, all of whom are also members of NSS's board of directors.

Name	Address	Citizenship/ Place of Incorporation	Principal Business Type	Percentage of Equity Owned Directly in the Applicant
NSS	Reconquista 865, 2nd Floor C1003ABQ Buenos Aires Argentina	Argentina	Telecommunications	100%

NSS has two equity holders that own a 10% or more indirect equity interest in the Applicant.

Name	Address	Citizenship/ Place of Incorporation	Principal Business Type	Percentage of Equity Owned Indirectly in the Applicant
IPLAN LLC	Reconquista 865, 5th Floor C1003ABQ Buenos Aires Argentina	Delaware, USA	Holding company	65.3%
Daniel Nofal	Reconquista 865, 2nd Floor C1003ABQ Buenos Aires Argentina	Argentina; France	Investor	14.0%

In turn, IPLAN LLC has two equity holders that own a 10% or more indirect equity interest in the Applicant. Because of his equity interest in NSS, Daniel Nofal has an aggregate indirect equity interest in the Applicant that totals more than 10%. In addition, all of the members of IPLAN LLC other than IPLAN LS HOLDINGS LLC have agreed to

vote their interests in IPLAN LLC in accordance with the instructions given by Daniel Nofal, giving Daniel Nofal effective voting control over 39.3% of IPLAN LLC):

Name	Address	Citizenship/ Place of Incorporation	Principal Business Type	Percentage of Equity Owned Indirectly in the Applicant
IPLAN LS HOLDINGS LLC	140 Intracoastal Pointe Drive, Suite 410 Jupiter, FL 33477	Delaware, USA	Holding company	39.6%
Daniel Nofal	Reconquista 865, 2nd Floor C1003ABQ Buenos Aires Argentina	Argentina; France	Investor	20.8%*

^{*} Daniel Nofal owns a direct 10.4% equity interest in IPLAN LLC which is equivalent to a 6.8% indirect equity interest in the Applicant. This indirect equity interest, combined with his 14.0% direct equity interest in NSS, gives him an aggregate 20.8% indirect equity interest in the Applicant. As described above, all of the members of IPLAN LLC other than IPLAN LS HOLDINGS LLC have agreed to vote their interests in IPLAN LLC in accordance with the instructions given by Daniel Nofal, giving him effective voting control over 39.3% of IPLAN LLC, which is equivalent to effective voting control over a 25.6% indirect equity interest in the Applicant and which, combined with his 14.0% direct equity interest in NSS, gives him effective voting control over an aggregate 39.6% indirect equity interest in the Applicant.

Lawrence F. DeGeorge, through a series of directly and indirectly wholly owned subsidiaries, owns an indirect equity interest of 35.7% in the Applicant.

Name	Address	Citizenship/ Place of Incorporation	Principal Business Type	Percentage of Equity Owned Indirectly in the Applicant
Lawrence F. DeGeorge	140 Intracoastal Pointe Drive, Suite 410 Jupiter, FL 33477	USA	Investor	35.7%

Question 15 – 47 C.F.R. § 63.18(d)

A statement as to whether the applicant has previously received authority under Section 214 of the Act and, if so, a general description of the categories of facilities and services

authorized (i.e., authorized to provide international switched services on a facilities basis).

IPLAN U.S. has not previously received authority under Section 214 of the Act.

Question 15 – 47 C.F.R. § 63.18(e)(3)

If applying for authority to acquire facilities or to provide services not covered by paragraphs (e)(1) and (e)(2) of this section, the applicant shall provide a description of the facilities and services for which it seeks authorization. The applicant shall certify that it will comply with the terms and conditions contained in §§63.21 and 63.22 and/or 63.23, as appropriate. Such description also shall include any additional information the Commission shall have specified previously in an order, public notice or other official action as necessary for authorization.

IPLAN U.S. notes that it is applying for Global Resale Authority. However, because IPLAN U.S. responded "all international points except Argentina" for Question 7, the international Section 214 instructions require the company to provide the information required by 47 C.F.R. § 63.18(e)(3).

IPLAN U.S. plans to resell, on a non-common carrier basis, international interconnections for transparent local area network services (data center, interconnected VoIP, and cloud services) which could have origination and termination points within the U.S. (intrastate or interstate), originating in the U.S. and terminating in a foreign point, or vice versa (international), or origination and termination points in foreign countries (foreign-to-foreign). In addition, and also on a non-common carrier basis, IPLAN U.S. plans to resell the interstate and international interconnected VoIP telecommunications services of other carriers. In both cases, IPLAN U.S.'s business model involves the sale of wholesale services to U.S. or non-U.S. businesses, which U.S. or non-U.S businesses will then sell telecommunications services to the final, end-user customers.

IPLAN U.S. does not yet have business partners for its proposed services. To provide its resale services, IPLAN U.S. intends to develop relationships with telecommunications companies inside and/or outside the United States, such as Verizon, Sprint, IBASIS, TATA, and Telecom Italia. IPLAN U.S. will lease the fiber services necessary for its resale business, and will buy and sell wholesale interconnected VoIP services, from telecommunications providers like these.

IPLAN U.S. certifies that it will comply with the terms and conditions contained in 47 C.F.R. §§ 63.21 and 63.22, and/or 63.23, as appropriate.

Question 15 – 47 C.F.R. § 63.18(g)

Where the applicant is seeking facilities-based authority under paragraph (e)(3) of this section, a statement whether an authorization of the facilities is categorically excluded as defined by §1.1306 of this chapter. If answered affirmatively, an environmental assessment as described in §1.1311 of this chapter need not be filed with the application.

Not applicable.