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A Professional Limited Liability Company

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Via E-Filing
Non-Docketed Correspondence

Marlene Dortch, Secretary
Federal Communications Commission
International Bureau
Washington, DC

RE: WC Docket 16-275; IBFS Filing No. ITC-ASG-20160901-00256
Application for 214 Assignment re: 1 800 Collect, Inc./18C, LLC

Dear Secretary Dortch:

Per Staff request, please find below answers relating to the ownership of WiMacTel, Inc., a Delaware corporation. Please find organizational chart attached and narrative below:

WiMactel, Inc. is a direct subsidiary of Quortech Equities Ltd., a Canadian corporation

Quortech Equities Ltd. is owned 50% each by IBT Consulting, Inc. and iTechnology Concepts, Inc., both Canadian corporations.

IBT Consulting, Inc. is wholly-owned by James MacKenzie, a Canadian citizen.

John Wilson owns 75% of shares (equity and voting), and Joanne Wilson, both of whom are Canadian citizens, owns 25% of shares (equity and non-voting) in iTechnology Concepts, Inc.

Quortech Equities Ltd. owns 100% of shares of WiMacTel, Inc., WiMacTel Canada, Inc. and QuorTech Solutions, Inc.

Should you have any additional questions, please feel free to contact me.

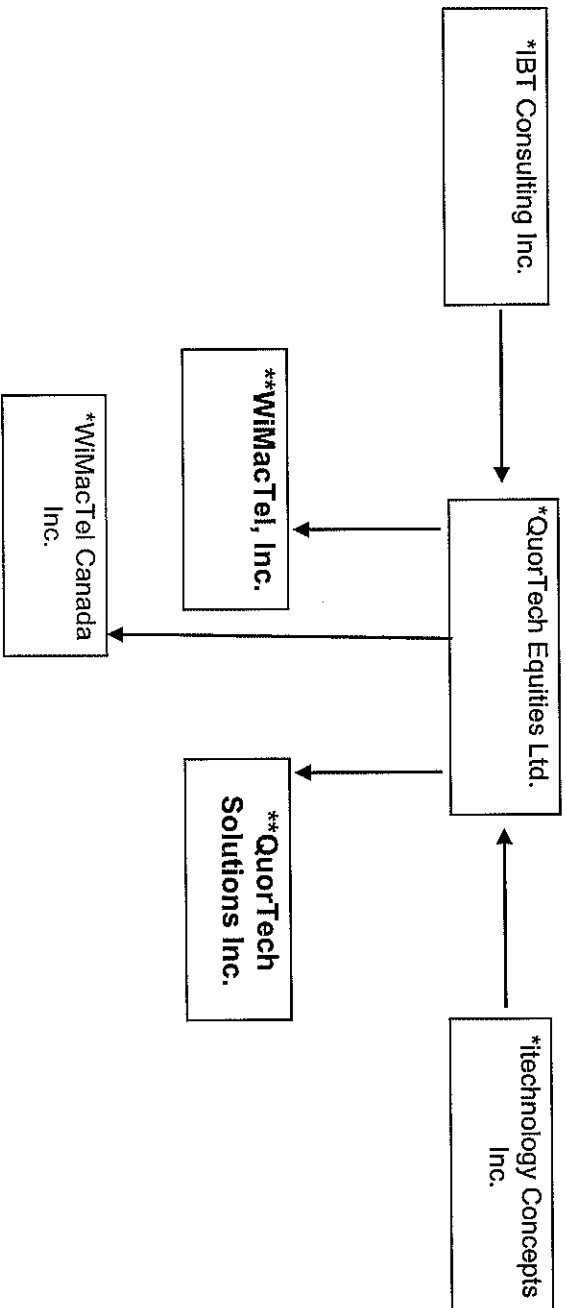
Sincerely,

/s/ Leon Nowalsky

Leon Nowalsky

LLN/rph

2016 Corporate Structure



* CDN Corporation
** USA Corporation

QuorTech Equities holds 100% of shares of WIMacTel Inc., WIMacTel Canada Inc. and QuorTech Solutions Inc.
James Mackenzie owns 100% of shares in IBT Consulting Inc.
John Wilson owns 75% of shares in ITechnology Concepts Inc.
Joanne Wilson owns 25% of shares in ITechnology Concepts Inc.