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October 27, 2016

Via E-Filing
Non-Docketed Correspondence
and ECFS

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 in italics additional clarification on the above transaction:

1. The application and supplement state that Quortech Equities Ltd. holds 100% ownership in WiMacTel, Inc., and that IBT Consulting, Inc. and iTechnology Concepts, Inc. each hold 50% interest in Quortech Equities Ltd. Can you please clarify whether these percentage interests reflect equity interest and voting interest (controlling interest)? If the equity interests and voting interests differ, please clarify the percentage of equity and the percentage of voting interest (controlling interest) held by these entities.

The percentage interests reflect both equity interest and voting interest.

2. We would appreciate clarification as to whether the ownership interests held by IBT Consulting, Inc. and iTechnology Concepts, Inc. in Quortech Equities Ltd. are direct or indirect interests. Please also clarify whether there are any other intervening entities that hold or will hold ten percent or greater direct or indirect ownership interest (equity interest and voting interest) in WiMacTel, Inc.

The ownership interests held by IBT Consulting, Inc. and iTechnology Concepts, Inc. in Quortech Equities Ltd. are direct interests. There are no other intervening entities that currently hold or will hold upon consummation of the transaction ten percent or greater direct or indirect ownership (equity interest and voting interest) in WiMacTel, Inc.

If no other individuals or entities hold or will hold ten percent or greater direct or indirect interest (equity interest and voting interest) in WiMacTel, Inc. upon consummation of the transaction, we will need an affirmative statement providing this clarification.

No other individuals or entities hold or will hold ten percent or greater direct or indirect interest (equity interest and voting interest) in WiMacTel, Inc. upon consummation of the transaction.

3. As we review the record, we do not see that IBT Consulting, Inc. and iTechnology Concepts, Inc., nor the individuals that hold ownership interests in these entities, were identified as holding ownership interests in WiMacTel, Inc. in the application for 214 authorization filed by WiMacTel, Inc. in 2010. Were these individuals and entities part of WiMacTel, Inc.'s ownership structure at that time, or was there a subsequent transfer of control transaction?

We reviewed the Attachment 2 which was filed with the original 214 application for authority and see that it did not provide ownership information beyond Quortech Equities Ltd. WiMacTel has provided us with the Triage questionnaire and attachments filed in 2011 due to the foreign ownership and the information was included there. We confirm that WiMacTel's ownership is exactly the same now as it was in 2010. We will also file this information into the file associated with the 214 authorization (ITC-214020100927-0043) under separate cover.

4. The application for assignment provides a Nebraska address for WiMacTel, Inc., whereas the 214 application provided a Florida address. Please clarify the change of address and file this information into the file associated with the 214 authorization.

WiMacTel's current address is 13515 I Circle, Omaha, Nebraska 68137. The address provided in the original FCC 214 International authorization in the State of Florida is no longer valid. This information will also be filed under separate cover into the associated 214 authorization file ITC-214020100927-0043.

5. The supplemental letter filed on October 17, 2016 states that IBT Consulting, Inc. is wholly-owned by James MacKenzie, a Canadian citizen. Please confirm this statement refers to both equity and voting interests held by James MacKenzie in IBT Consulting, Inc.

Yes, James MacKenzie's interests in IBT Consulting, Inc. consist of both equity and voting interests.

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

Sincerely,

/s/ Leon Nowalsky

Leon Nowalsky