Response to Item 15:

With reference to Section 63.18(h) of the Commission's rules, Epana Networks, Inc. ("Epana") provides the following information:

Epana is a corporation organized under the laws of Delaware and its address is 1250 Broadway, 30th Floor, New York, NY 10001. Its principal business is the resale of telecommunications services by means of the sale of prepaid phone cards.

Epana is a wholly owned subsidiary of Vivaro Corporation, a Delaware corporation whose principal business is to serve as a holding company for Epana. The address of Vivaro Corporation is 1250 Broadway, 30th Floor, New York, NY 10001.

Vivaro Corporation is a wholly owned subsidiary of Progress International, LLC. ("Progress"), a Texas limited liability company. Progress is a wholesale provider of international telecommunications services. The address of Progress is 10190 Katy Freeway Suite 410, Houston, TX 77043.

Progress is wholly owned by IXC International, LLC ("IXC"), a limited liability company organized under the laws of Delaware. The principal business of IXC is to serve as a holding company for Progress and its subsidiaries. The address of IXC is 10190 Katy Freeway, Suite 410, Houston, TX 77043.

IXC is wholly owned by Telecom Overseas C.V. ("TOCV"), a limited partnership organized under the laws of the Netherlands. TOCV functions solely as a holding company. The address of TOCV is AJ Ernstraat 199, Amsterdam, Netherlands.

TOCV has one general partner: Stichting Jarda which is a Dutch foundation. Stichting Jarda owns less than a one percent interest in TOCV. The address of Stichting Jarda is Baarerstrasse 75, CH-6300, Zug, Switzerland.

TOCV has one limited partner: Gustavo M. de la Garza Ortega, a citizen of Mexico whose principal business is his work as a telecommunications executive. Mr. De la Garza owns more than a ninety-nine percent (99%) interest in TOCV. The address of Mr. De la Garza is Avenida San Jeronimo 210 Poniente, Colonia San Jeronimo, Monterrey, Nuevo Leon.

Item 15 of the application form calls for disclosure in Attachment 2 of any "interlocking directorates." That term is defined in Section 63.09(g)(1) of the Commission's rules to mean "...persons or entities who perform the duties of "officer or director" in an authorized U.S. international carrier or an applicant for international Section 214 authorization who also performs such duties for any foreign carrier."

The following "interlocking directorates" exist:

Gustavo M. de la Garza Ortega, a citizen of Mexico, is now a Director of Epana, in addition to being a Director of Progress and of Marcatel Com, S.A. de C.V. ("Marcatel"), a Mexican long distance and international carrier. As a result, Epana is now "affiliated" with a foreign carrier in Mexico, Marcatel.

Alberto Ribe, a citizen of Mexico, is now a Director of Epana, in addition to being Marcatel's Chief Financial Officer.