

# JDKATZ

ATTORNEYS AT LAW

JEFFREY D. KATZ, P.C.  
4733 BETHESDA AVE, SUITE 345  
BETHESDA, MARYLAND, 20814  
TEL: (301) 913-2948  
FAX: (301) 951-0147  
E-MAIL: JEFFREY@JDKATZ.COM

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Federal Communications Commission  
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April 1, 2008

**VIA UPS NEXT DAY DELIVERY**  
Federal Communications Commission  
445 12th Street, SW  
Washington, DC 20554

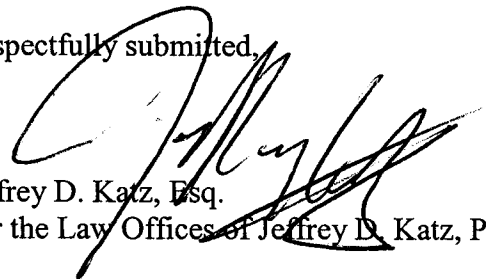
**Re: Amendment to Transfer of Control Application for Symphony  
Telecommunications, LLC.**

To Whom It May Concern:

On behalf of Phonetime, Inc. ("Phonetime") and Symphony Telecommunications, LLC ("Symphony"), enclosed please find an original and six (6) copies of an Amendment to an application for consent to transfer control of international Section 214 authorization held by Symphony to Phonetime.

Please date-stamp the enclosed extra copy of this filing and return it in the envelope provided. Please direct any questions regarding this filing to the undersigned.

Respectfully submitted,



Jeffrey D. Katz, Esq.  
For the Law Offices of Jeffrey D. Katz, P.C.

**Before the  
FEDERAL COMMUNICATIONS COMMISSION  
Washington, D.C. 20554**

In the Matter of )  
**Phonetime, Inc.** )  
*Transferee* )  
)  
**Symphony Holdings, Inc.** )  
*Transferor* )  
)  
**Symphony Telecommunications, LLC** )  
*Licensee* )  
)  
Amendment to Application for authority )  
pursuant to Section 214 of the )  
Communications Act of 1934, as )  
amended, for authority to operate as an )  
international facilities-based and resale )  
carrier )

File No. ITC-T/C-20080206-00088

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**AMENDMENT TO 214 APPLICATION**

Phonetime, Inc. (“Phonetime”), Symphony Holdings, Inc. (“SHI”) and Symphony Telecommunications, LLC (“Telecom”) hereby request authority pursuant to Section 214 of the Communications Act of 1934, as amended, 47 U.S.C. § 214 (the “Act”), and Section 63.50 of the Commission’s Rules, 47 C.F.R. § 63.50, to Amend their transfer control application, File No. ITC-T/C-20080206-00088. Specifically, the Applicants wish to submit the following as clarifications, as requested by the Commission:

**Clarification with regards to Symphony Holdings, Inc.**

[The following information is contained in a Pro Forma Notification filed concurrently with this Amendment.]

Telecom is the authorized holder of the 214 Application (File No. ITC-214-20041201-00472 E), granted December 3, 2004 to provide international telecommunications services on a global or limited global facilities-based and resale

basis. Trevor Dearman and Torge Dennen each held 50% of the membership interests of Telecom. They subsequently created and transferred their interests in Symphony Telecommunications, LLC, to SHI. This was a Pro Forma transaction. They did not request authorization for a transfer when they sold their interests to Symphony Holdings, Inc. The transfers took place on March 6, 8 and 9, 2006. The transfer was completed through a share exchange whereby Messrs. Dennen and Dearman received nine (9) shares of stock in Symphony Holdings, Inc. for each one (1) share of Symphony Telecommunications, LLC. The transaction was completed by an additional sale of nine thousand (9000) shares of Symphony Telecommunications, LLC to Symphony Holdings, Inc. for \$9,000.

#### **Clarification on the Current SHI – Phonetime Transaction**

[The following information is contained in an application for Special Temporary Authority, filed concurrently with this Amendment.]

The current transaction between Symphony Holdings, Inc. and PhoneTime, Inc. was completed on December 18, 2007. Trevor Dearman and Torge Dennen each held five thousand (5000) shares of Symphony Holdings, Inc. They sold these to PhoneTime, Inc. for a total cash payment of \$14,190,000.

#### **Clarification on the 10% Holders of Phonetime Stock**

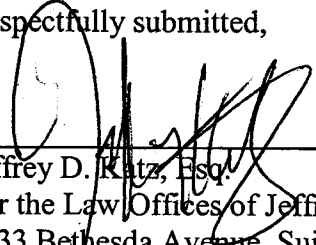
Creslin Limited, a Gibraltar company, owns 37.4% of PhoneTime, Inc. Creslin is owned by a Gibraltar Trust created by the Yesil family for the benefit of Engin and Emil Yesil. The Yesils are Turkish citizens. The Trust and Creslin are managed by directors in Gibraltar.

There are no other 10% or greater owners of PhoneTime, Inc. For PhoneTime, Inc., equity tracks voting rights. There do not exist any special voting arrangements, preferred stock, super voting stock, etc.

**CONCLUSION**

Based on the foregoing, the Applicants respectfully submit that the public interest, convenience, and necessity would be furthered by grant of the underlying Application. Applicants request that this Amendment be added to the underlying Application.

Respectfully submitted,



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Jeffrey D. Katz, Esq.  
For the Law Offices of Jeffrey D. Katz, P.C.  
4733 Bethesda Avenue, Suite 345  
Bethesda, Maryland 20814  
Telephone: (301) 913-2948  
Fax: (301) 951-0147

**Counsel to Phonetime, Inc.,  
Symphony Holdings, Inc., and  
Symphony Telecommunications, Inc.**

Dated: April 1, 2008