



2600 Maitland Center Pkwy.
Suite 300
Maitland, FL 32751
P.O. Drawer 200
Winter Park, FL
32790-0200
Tel: 407-740-8575
Fax: 407-740-0613
www.tminc.com

December 16, 2008
Via Overnight Delivery

Ms. Marlene H. Dortch, FCC Secretary
Federal Communications Commission
9300 East Hampton Drive
Capitol Heights, MD 20743
Attn: Office of the Secretary

Received & Inspected

DEC 17 2008

FCC Mail Room

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DEC 24 2008

Policy Division
International Bureau

RE: ITC-T/C-20080930-00444: In the Matter of the Consolidated Application of **The Billing Resource, Inmate Calling Solutions, LLC d/b/a ICSolutions and Michael R. Smith & Group, LLC**, for Authority pursuant to Section 214 of the Communications Act of 1934, as Amended, to Transfer Control of an Authorized Domestic and International Carrier
Grant of Authority: November 14, 2008

Dear Ms. Dortch:

Enclosed for filing please find the original and five (5) copies of this letter submitted on behalf of Inmate Calling Solutions, LLC d/b/a ICSolutions ("ICS") as notification to the Federal Communications Commission that the transfer of ownership from The Billing Resource f/k/a Integretel, Incorporated, to Michael R. Smith and Group, LLC, approved in the above-referenced proceeding is now complete.

Please acknowledge receipt of this filing by date stamping the extra copy of this cover letter and returning it in the self-addressed, stamped envelope enclosed for this purpose.

Any questions you may have regarding this filing may be directed to my attention at (407) 740-3004 or via email to rnorton@tminc.com.

Sincerely,

Robin Norton
Consultant to ICS

Cc: Suzanne Haffner - ICS
cc: Goy Giminski - ICS
cc: Michael Smith - Smith & Group
file: ICS - FCC
tms: FCCx0802