

Exhibit 13: Cover Letters

March 22, 1999

FEDERAL COMMUNICATIONS COMMISSION
Equipment Authorization Division
7435 Oakland Mills Road
Columbia, MD 21046

To Whom It May Concern:

Enclosed is a FCC Part 15, Subpart D, Change in
Identification of Equipment application for the Cortelco Systems,
Inc. Models 530004-759-101, 530004-759-102 and 530004-759-103 FCC
ID: GVI-1900-BS2.

Please let me know if I can be of further assistance.

Sincerely yours,

COMMUNICATION CERTIFICATION LABORATORY

Joseph W. Jackson
V.P. Marketing