

**Lance J.M. Steinhart, P.C.**  
Attorney At Law  
1720 Windward Concourse  
Suite 115  
Alpharetta, Georgia 30005

Also Admitted in New York  
and Maryland

Telephone: (770) 232-9200  
Facsimile: (770) 232-9208

December 16, 2008

**VIA E-DOCKET**

Ms. Patty VanGerpen  
Executive Director  
South Dakota Public Utilities Commission  
500 East Capitol Avenue  
Pierre, SD 57501-5070  
(605) 773-3201

*Returned check - No  
application fee  
necessary.*

Re: 321 Communications, Inc.

Dear Ms. VanGerpen:

Enclosed please find 321 Communications, Inc.'s Application for Registration of a Telecommunications Company to Provide Local Exchange Service.

The application fee of \$250.00 is being sent directly to the commission under separate cover. If you have any questions, please do not hesitate to contact me.

Respectfully submitted,



Lance J.M. Steinhart  
Attorney for 321 Communications, Inc.

Enclosures

cc: Leonard Solt (w/enc)

**BEFORE THE PUBLIC UTILITIES COMMISSION  
OF THE STATE OF SOUTH DAKOTA**

**IN THE MATTER OF THE )  
APPLICATION OF )  
321 COMMUNICATIONS, INC. )  
 )  
FOR A CERTIFICATE OF AUTHORITY ) Docket No. TC  
TO PROVIDE LOCAL EXCHANGE )  
SERVICES IN SOUTH DAKOTA )**

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**APPLICATION**

Application is hereby made to the South Dakota Public Utilities Commission (the “Commission”) pursuant to ARSD 20:10:32:03 for an Order granting 321 Communications, Inc. (“Applicant”) a Certificate of Authority to Provide Local Exchange Services in the State of South Dakota . The following information is furnished in support thereof:

(1) The applicant's name, address, telephone number, facsimile number, web page URL, and E-mail address;

321 Communications, Inc.  
23110 State Road 54, No. 307  
Lutz, Florida 33549  
Telephone: (813) 388-3157  
Facsimile: (813) 909-4891  
Toll-Free Customer Service: (866) 575-7820  
Web Page: [www.321communications.com](http://www.321communications.com)  
E-mail Address: [lsolt@321communications.com](mailto:lsolt@321communications.com)

(2) A description of the legal and organizational structure of the applicant's company;

Applicant was organized in the State of Florida on April 25, 2007. A copy of the Applicant's Articles of Incorporation is attached hereto as Exhibit A. The Applicant has no parent company or subsidiaries.

(3) The name under which applicant will provide local exchange services if different than in subdivision (1) of this section;

321 Communications, Inc.

(4) The location of the applicant's principal office, if any, in this state and the name and address of its current registered agent, if applicable;

The Applicant has no principal office in South Dakota. The name and address of the Applicant's current registered agent is:

TCS Corporate Services, Inc.  
C/O Marilyn Person  
819 West Third  
Pierre, South Dakota 57501

(5) A copy of the applicant's certificate of authority to transact business in South Dakota from the Secretary of State;

A copy of Applicant's Certificate of Authority to transact business as a foreign corporation in the State of South Dakota is attached hereto as Exhibit B, along with a copy of Applicant's sales tax license.

(6) A description of the applicant's experience providing any telecommunications services in South Dakota or in other jurisdictions, including the types of services provided, and the dates and nature of state or federal authorization to provide the services;

Applicant is authorized to provide local exchange telecommunications services in Kentucky and New York. The dates of authorization for such services are as follows:

Kentucky – 10/29/08

New York – 11/17/08

(7) Names and addresses of applicant's affiliates, subsidiaries, and parent organizations, if any;

None

(8) A list and specific description of the types of services the applicant intends to offer and how the services will be provided;

Upon initiation of service in South Dakota, 321 Communications, Inc., (321) proposes to offer to residential and commercial customers, local exchange services, and local services utilizing unbundled network elements ("UNEs") and/or UNE equivalents, within 90 days of approval of this application. Such services will be provided by utilizing the facilities incumbent local exchange carriers ("LECs") carriers, such as Qwest, AT&T and Global Crossing. The company has no plans to install facilities in the State of South Dakota. The Applicant may provide all forms of local exchange telecommunications services including:

forms of local exchange telecommunications services including:

- A. Local Exchange Services for business and residential customers that will enable customers to originate and terminate local calls in the local calling area served by other LECs, including dial tone and custom calling features.
- B. Switched local exchange services, including basic service, trunks, carrier access, and any other switched local services that currently exist or will exist in the future.
- C. Non-switched local services (e.g., private line) that currently exist or will exist in the future.
- D. Centrex and/or Centrex-like services that currently exist or will exist in the future.
- E. Digital subscriber line, ISDN, and other high capacity services.

321 will rely upon the incumbent local exchange companies (LEC) and other carriers for the provision and access to emergency services (911 or E911), operator services, directory assistance, and telecommunications relay services.

(9 A service area map or narrative description indicating with particularity the geographic area proposed to be served by the applicant;

Applicant intends to provide local exchange services throughout the State of South Dakota in the areas served by any LECs in South Dakota that are not eligible for a small or rural carrier exemption pursuant to Section 251(f)(1) of the Federal Act. 321 does not seek to provide services to customer in those small or rural territories at this time.

(10) Information regarding the technical competence of the applicant to provide its proposed local exchange services including:

(a) A description of the education and experience of the applicant's management personnel who will oversee the proposed local exchange services; and

(b) Information regarding policies, personnel, or arrangements made by the applicant which demonstrates the applicant's ability to respond to customer complaints and inquiries promptly and to perform facility and equipment maintenance necessary to ensure compliance with any commission quality of service requirements;

The senior management of 321 has extensive telecommunications business technical and managerial expertise. Since 321 will be providing resold and facilities-based/UNE service, 321 will also rely upon the managerial and technical expertise of the incumbent local exchange carriers which have been certified and deemed technically and managerially able to provide telecommunications services by the Commission. The relevant operational experience of Applicant's key management employees is set forth in Exhibit C which is attached hereto.

Applicant's customer service department may be contacted via a toll-free number. The Company will maintain a Customer Service Department exclusively for Customer's questions, requests for service, complaints and trouble handling. The Company's Customer Service address and toll free number(s) will be printed on the Customer's bill. Customer Service Representatives will be available 8:00 AM to 5:00 PM standard time Monday through Friday. After hours, and on holidays, Customers will be automatically forwarded to an answering service for messaging

and paging. If the customer is not satisfied with the complaint resolution, customer will be advised it can contact the Commission for resolution.

Since Applicant proposes to offer to resold local exchange services, and local services utilizing unbundled network elements (“UNEs”) and/or UNE equivalents, facility and equipment maintenance will be the obligation of Applicant’s underlying carriers. If Applicant installs facilities in the State of South Dakota, facility and equipment maintenance will be performed by the company, either directly or through contract, in order to ensure compliance with any commission quality of service requirements.

(11) Information explaining how the applicant will provide customers with access to emergency services such as 911 or enhanced 911, operator services, directory assistance, and telecommunications relay services;

321 will rely upon the incumbent local exchange companies (LEC) and other carriers for the provision and access to emergency services (911 or E911), operator services, directory assistance, and telecommunications relay services.



(12) For the most recent 12 month period, financial statements of the applicant consisting of balance sheets, income statements, and cash flow statements. The applicant shall provide audited financial statements, if available;

Applicant's financial statements for the most recent 12 month period, are attached hereto as Exhibit D. Since the Applicant will not require advance payments, deposits or prepayments of any kind, including prepaid calling cards, the Applicant will not be filing a surety bond.

(13) Information detailing the following matters associated with interconnection to provide proposed local exchange services:

(a) The identity of all local exchange carriers with which the applicant plans to interconnect;

Qwest

(b) The likely timing of initiation of interconnection service and a statement as to when negotiations for interconnection started or when negotiations are likely to start; and

Interconnection service will likely commence 120 days from approval of this application.

Negotiations are likely to start within 30 days of approval of this application.

(c) A copy of any request for interconnection made by the applicant to any local exchange carrier;

Not applicable..

(14) A description of how the applicant intends to market its local exchange services, its target market, whether the applicant engages in multilevel marketing, and copies of any company brochures that will be used to assist in sale of the services;

Applicant intends to market its services primarily to commercial customers. All sales personnel will have telecommunications service experience. Applicant will market through direct sales by employees and agents. Applicant does not intend to engage in multilevel marketing. Applicant's marketing materials are currently being developed and are not available at this time.

(15) If the applicant is seeking authority to provide local exchange service in the service area of a rural telephone company, the date by which the applicant expects to meet the service obligations imposed pursuant to § 20:10:32:15 and applicant's plans for meeting the service obligations;

Applicant does not intend to provide local exchange service in the service area of a rural telephone company.

(16) A list of the states in which the applicant is registered or certified to provide telecommunications services, whether the applicant has ever been denied registration or certification in any state and the reasons for any such denial, a statement as to whether or not the applicant is in good standing with the appropriate regulatory agency in the states where it is registered or certified, and a detailed explanation of why the applicant is not in good standing in a given state, if applicable;

Applicant is currently authorized to provide service pursuant to certification, registration, notification or on an unregulated basis in Kentucky and New York. The Applicant is in good standing with the appropriate regulatory agency in the states where it is registered or certified. The Applicant has never been denied registration or certification in any state.

(17) The names, addresses, telephone numbers, E-mail addresses, and facsimile numbers of the applicant's representatives to whom all inquiries must be made regarding customer complaints and other regulatory matters;

All inquiries regarding regulatory matters should be addressed to:

Leonard Solt, Treasurer  
23110 State Road 54, No. 307  
Lutz, Florida 33549  
Toll-Free Telephone: (813) 388-3157; INSERT 800# (toll-free)  
Facsimile: (813) 909-4891  
E-Mail: lsolt@321communications.com

All inquiries regarding complaints should be addressed to:

Leonard Solt, Treasurer  
23110 State Road 54, No. 307  
Lutz, Florida 33549  
Toll-Free Telephone: (813) 388-3157; (866) 575-7820 (toll-free)  
Facsimile: (813) 909-4891  
E-Mail: lsolt@321communications.com

(18) Information concerning how the applicant plans to bill and collect charges from customers who subscribe to its proposed local exchange services;

The Applicant's customers will be direct billed utilizing "real-time" completed call detail information from Applicant's underlying carriers. Applicant will bill on a monthly basis. Applicant's bills will include call detail information, and separate line items for all services and charges, including any monthly recurring charges, onetime charges, taxes or surcharges.

(19) Information concerning the applicant's policies relating to solicitation of new customers and a description of the efforts the applicant shall use to prevent the unauthorized switching of local service customers by the applicant, its employees, or agents;

321 will not submit a change order for local exchange or intrastate toll service until 321 has obtained the customer's written authorization to submit the order which includes the following information from the customer:(1) The customer billing name, billing telephone number and billing address and each telephone number to be covered by the change order; 2) The decision to change; and (3) The customer's understanding of the change fee, if any.

(20) The number and nature of complaints filed against the applicant with any state or federal commission regarding the unauthorized switching of a customer's telecommunications provider and the act of charging customers for services that have not been ordered;

None

(21) Information concerning how the applicant will make available to any person information concerning the applicant's current rates, terms, and conditions for all of its telecommunications services;

The Applicant will make available to any person information concerning the applicant's current rates, terms, and conditions for all of its telecommunications services through a toll-free telephone number, or through the Applicant's web site.

(22) Information concerning how the applicant will notify a customer of any materially adverse change to any rate, term, or condition of any telecommunications service being provided to the customer. The notification must be made at least thirty days in advance of the change;

The Applicant will notify a customer of any materially adverse change to any rate, term, or condition of any telecommunications service being provided to the customer through either a message in the bill, or a bill insert. The notification will be made at least thirty days in advance of the change

(23) Federal tax identification number and South Dakota sales tax number;

Applicant's Federal tax identification number is 26-0512487.

Applicant's South Dakota sales tax number is 73-001-260512487E-ST-001

WHEREFORE, the undersigned Applicant requests that the South Dakota Public Utilities Commission enter an order granting this application.

DATED this 16 day of October, 2008.

321 Communications, Inc.

By: 

Lance J.M. Steinhart, Its Counsel

Lance J.M. Steinhart, PC

1720 Windward Concourse

Suite 115

Alpharetta, Georgia 30005

(770) 232-9200 (Phone)

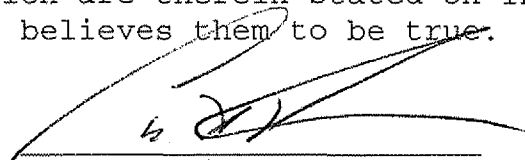
(770) 232-9208 (Facsimile)

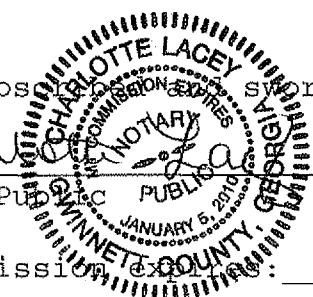
[lsteinhart@telecomcounsel.com](mailto:lsteinhart@telecomcounsel.com) (E-Mail)

State of Georgia

County of Forsyth

Christopher S. Watson, being first duly sworn, deposes and says that he is the President of 321 Communications, Inc., the Applicant in the proceeding entitled above, that he has read the foregoing application and knows the contents thereof; that the same are true of his knowledge, except as to matters which are therein stated on information or belief, and to those matters he believes them to be true.

  
\_\_\_\_\_  
Christopher S. Watson  
President

Subscribed and sworn to before this 19th day of September, 2008.  
  
Charlotte Lacey  
Notary Public  
My Commission Expires: \_\_\_\_\_



## LIST OF EXHIBITS

A - ARTICLES OF INCORPORATION

B - CERTIFICATE OF AUTHORITY

C - RESUMES

D - FINANCIAL INFORMATION

EXHIBIT A - ARTICLES OF INCORPORATION

**Electronic Articles of Incorporation  
For**

P07000052202  
FILED  
April 30, 2007  
Sec. Of State  
jshivers

321 COMMUNICATIONS, INC.

The undersigned incorporator, for the purpose of forming a Florida profit corporation, hereby adopts the following Articles of Incorporation:

**Article I**

The name of the corporation is:

321 COMMUNICATIONS, INC.

**Article II**

The principal place of business address:

23110 STATE RD 54  
NUMBER 307  
LUTZ, FL. 33549

The mailing address of the corporation is:

23110 STATE RD 54  
NUMBER 307  
LUTZ, FL. 33549

**Article III**

The purpose for which this corporation is organized is:

ANY AND ALL LAWFUL BUSINESS.

**Article IV**

The number of shares the corporation is authorized to issue is:

100

**Article V**

The name and Florida street address of the registered agent is:

ANGIE M FRANCO  
3048 COBBLESTONE DR  
PACE, FL. 32571

I certify that I am familiar with and accept the responsibilities of registered agent.

P07000052202  
FILED  
April 30, 2007  
Sec. Of State  
jshivers

Registered Agent Signature: ANGIE M FRANCO

### Article VI

The name and address of the incorporator is:

CHRISTOPHER S WATSON  
3048 COBBLESTONE DR

PACE, FL 32571

Incorporator Signature: CHRISTOPHER S WATSON

### Article VII

The initial officer(s) and/or director(s) of the corporation is/are:

Title: P  
CHRISTOPHER S WATSON  
3048 COBBLESTONE DR  
PACE, FL. 32571 US

Title: VP  
LEONARD I SOLT  
3313 RUSSETT PLACE  
LAND O LAKES, FL. 34639 US

Title: SEC  
PHETSAVANG INSIXIENGMAY  
1060 MORNING LIGHT RD  
JACKSONVILLE, FL. 32218 FL

### Article VIII

The effective date for this corporation shall be:

04/25/2007

Articles of Amendment  
to  
Articles of Incorporation  
of

321 COMMUNICATIONS, INC.

(Name of corporation as currently filed with the Florida Dept. of State)

P07000052202

(Document number of corporation (if known))

07 JUL 30 AM 9:36  
FILED  
SECRETARY OF STATE  
TALLAHASSEE FLORIDA

Pursuant to the provisions of section 607.1006, Florida Statutes, this *Florida Profit Corporation* adopts the following amendment(s) to its Articles of Incorporation:

**NEW CORPORATE NAME (if changing):**

(Must contain the word "corporation," "company," or "incorporated" or the abbreviation "Corp.," "Inc.," or "Co.")  
(A professional corporation must contain the word "chartered", "professional association," or the abbreviation "P.A.")

**AMENDMENTS ADOPTED- (OTHER THAN NAME CHANGE)** Indicate Article Number(s) and/or Article Title(s) being amended, added or deleted: **(BE SPECIFIC)**

**ARTICLE VII - PLEASE MAKE THE FOLLOWING CHANGES:**

CHANGE - LEONARD I. SOLT - FROM VICE PRESIDENT TO SECRETARY/TREASURER - 32.5% SHAREHOLDER

CHANGE - INSIXIENGMAY PHETSAVANG - FROM SECRETARY /TREASURER TO SHAREHOLDER - 10% SHAREHOLDER

ADD - JJKAREEM JONES - 12127 SUNCHASE DRIVE JACKSONVILLE FLORIDA 32246 - VICE PRESIDENT - 25% SHAREHOLDER

\*\*\*\*NO CHANGES TO CHRISTOPHER S. WATSON\*\*\*\*

(Attach additional pages if necessary)

If an amendment provides for exchange, reclassification, or cancellation of issued shares, provisions for implementing the amendment if not contained in the amendment itself: (if not applicable, indicate N/A)

(continued)

The date of each amendment(s) adoption: JULY 26TH, 2007

Effective date if applicable: JULY 26TH, 2007  
(no more than 90 days after amendment file date)


Adoption of Amendment(s) **(CHECK ONE)**

- The amendment(s) was/were approved by the shareholders. The number of votes cast for the amendment(s) by the shareholders was/were sufficient for approval.
- The amendment(s) was/were approved by the shareholders through voting groups. *The following statement must be separately provided for each voting group entitled to vote separately on the amendment(s):*

"The number of votes cast for the amendment(s) was/were sufficient for approval by  
\_\_\_\_\_."  
(voting group)

- The amendment(s) was/were adopted by the board of directors without shareholder action and shareholder action was not required.
- The amendment(s) was/were adopted by the incorporators without shareholder action and shareholder action was not required.

Signature

 7-26-07

(By a director, president or other officer - if directors or officers have not been selected, by an incorporator - if in the hands of a receiver, trustee, or other court appointed fiduciary by that fiduciary)

LEONARD I. SOLT

(Typed or printed name of person signing)

SECRETARY / TREASURER

(Title of person signing)

**FILING FEE: \$35**

EXHIBIT B - CERTIFICATE OF AUTHORITY

# State of South Dakota



## OFFICE OF THE SECRETARY OF STATE

### Certificate of Authority

ORGANIZATIONAL ID #: FB032989

I, **Chris Nelson**, Secretary of State of the State of South Dakota, hereby certify that the Application for a Certificate of Authority of **321 COMMUNICATIONS, INC. (FL)** to transact business in this state duly signed and verified pursuant to the provisions of the South Dakota Corporation Acts, have been received in this office and are found to conform to law.

**ACCORDINGLY** and by virtue of the authority vested in me by law, I hereby issue this Certificate of Authority and attach hereto a duplicate of the application to transact business in this state.

IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed the Great Seal of the State of South Dakota, at Pierre, the Capital, this October 16, 2008.



*Chris Nelson*  
**Chris Nelson**  
Secretary of State



EXHIBIT C - RESUMES

## **The Principles**

### **Jay Jones**

Co-Founded 321Communications and operates as a managing partner. 321Communications offers a full complement of

- Origination Services
- Termination Services
- Prepaid Services

Prior to co-founding 321 Communications, Jones spent twelve years in the telecom industry. Jones has held a number of engineering, management and executive management positions with leading Telecommunication companies such as Qwest Communications, US West Communications, New South Communications, Telefyne Inc, DCI Voice and the US Army.

Jones has over a decade of hands on development and management expertise in both TDM and VOIP telecommunications as well as software development. Jones also holds major certifications in Cisco engineering, Microsoft network engineering and Microsoft based programming. Jones is also a co-founder of uNAvo, Inc , a telecom software company based out of Jacksonville FL.

**Chris Watson**

**1988-1990 University of Connecticut- Storrs Ct**  
Business/Economics

**1991-1994 Oral Roberts University- Tulsa Ok**  
Advertising Public Relations

**1994 -1996 Auto Trader Sales Executive**

**1996 started Teleconex, Inc**  
**Vice President-**

Teleconex was a local phone provider in South Eastern United States. Chris served as the V.P of Operations and built the company to 20,000 subscribers and sold the company in 2003. The company had revenues of 12 million a year!

**2003 - Lost Key Telecom, Inc.**  
**Vice President-**

LKT was started by Chris in 2003 and is presently serving 60 plus local phone service providers across the United States. LKT focuses on least cost provisioning and revenue assurance.

[www.lostkeytelecom.com](http://www.lostkeytelecom.com)

**2007- 321 Communications, Inc.**  
**Managing Partner**

321 is a provider of termination, origination and DID service across the domestic United States.

[www.321communications.com](http://www.321communications.com)

**2008 True Wireless, LLC just started company a few weeks ago.**

**Lenny Solt**

Prior to Co-Founding 321 Communications Mr. Solt has held positions from National Sales Manager to CFO.

Mr. Solt has developed Direct Sales Organizations that have produced in excess of \$11 million in sales annually. In addition to developing sales organizations Mr. Solt created, directed and coordinated Advanced Sales Seminars, and a National Advertising Campaigns. He is considered an expert at Trade Show Marketing.

Currently in addition to 321 Communications Mr. Solt is a Managing Partner of one of the nation's fastest growing CLEC's and is the President and CEO of a Multi- Million Dollar Paint Contracting Company.

He is an expert at encouraging and maintaining a team-oriented environment to ensure overall productivity.

Mr. Solt is College educated and has a clear understanding of all facets of business.

EXHIBIT D - FINANCIAL INFORMATION

Wednesday, September 10, 2008  
8:23 AM

8:28 AM  
09/10/08  
Account Base

**321 Communications**  
**Balance Sheet**  
As of September 10, 2008

	<u>Sep 10, 08</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
Checking/Savings	
Bank of America Garbera's Acct	3,433.21
<b>Total Checking/Savings</b>	<b>3,433.21</b>
Accounts Receivable	
14000 - Accounts Receivable	2,022.65
<b>Total Accounts Receivable</b>	<b>2,022.65</b>
Other Current Assets	
Qwest Telecom	
Carrier Deposit	5,000.00
<b>Total Qwest Telecom</b>	<b>5,000.00</b>
Verizon	
Carrier Deposit	10,000.00
<b>Total Verizon</b>	<b>10,000.00</b>
<b>Total Other Current Assets</b>	<b>15,000.00</b>
<b>Total Current Assets</b>	<b>20,455.76</b>
<b>Fixed Assets</b>	
Gold Equipment	23,000.00
Equipment Session Controls 2007	62,672.00
Servers	2,350.00
<b>Total Fixed Assets</b>	<b>87,922.00</b>
<b>Other Assets</b>	
Misc Equipment	
Phones	439.70
<b>Total Misc Equipment</b>	<b>439.70</b>
<b>Total Other Assets</b>	<b>439.70</b>
<b>TOTAL ASSETS</b>	<b>108,817.46</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	
Contractor	-564.00
<b>Total Accounts Payable</b>	<b>-564.00</b>
Credit Cards	
American Express - Lenny	25,830.04
Bank of America - Lenny	15,749.00
Chase - Lenny	-561.52
Discover Card - Lenny	9,850.00
Sun Trust - Lenny	22,911.61
WALMART - Lenny	5,196.35
WALMART - Lenny	25,811.43
<b>Total Credit Cards</b>	<b>102,656.46</b>
Other Current Liabilities	
Notes Payable	
Lenny Loan	48,887.00
Linda and Randy	17,500.00
<b>Total Notes Payable</b>	<b>66,387.00</b>
<b>Total Other Current Liabilities</b>	<b>66,387.00</b>
<b>Total Current Liabilities</b>	<b>106,669.46</b>
<b>Total Liabilities</b>	<b>106,669.46</b>

9:29 AM  
09/10/08  
Accrual Basis

**321 Communications**  
**Balance Sheet**  
As of September 10, 2008

	<u>Sep 10, 08</u>
Equity	
Capital	
Lenny Solt	10,000.00
Total Capital	10,000.00
3200 - Retained Earnings	21,594.98
Net Income	48,358.96
Total Equity	80,541.94
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>108,617.46</b>

Wednesday, September 10, 2008  
8:23 AM

8:23 AM  
09/10/08  
Accrual Basis

**321 Communications**  
**Profit & Loss**  
January through December 2008

	Jan - Dec 08
Ordinary Income/Expense	
Income	
43700 - Term Income	\$5,505.82
43800 - Long Distance	
Prepaid LR Income	7,246.38
43800 - Long Distance - Other	7,589.28
Total 43800 - Long Distance	14,835.66
Total Income	20,341.48
Gross Profit	70,319.28
Expenses	
66000 - Shipping	60.44
Carrier Expense	
Billing Concepts	4,000.00
Broadvox	
Inteleport	44,983.67
Broadvox - Other	512.80
Total Broadvox	45,496.47
CSF Corp	5,300.00
E TOLL - FREE	1,600.00
Global POPs	195.00
Qwest	324.75
Verizon Business	12,161.85
Carrier Expense - Other	25.60
Total Carrier Expense	71,280.08
5415-800	195.26
60400 - Bank Service Charges	1,005.04
61700 - Computer and Internet Expenses	17,377.75
62800 - Dues and subscriptions	465.84
63400 - Interest Expense	
AMEX	385.89
BOA VISA	271.30
Chase DSBP	805.48
Discover Card	603.00
ESPN CARD	1,113.40
Kandy and Linda	1,829.84
Sun Trust	61.81
WAMU-5489	188.25
Total 63400 - Interest Expense	4,255.57
64500 - Office Supplies	190.52
66000 - Payroll Expenses	
Jay Jones	12,200.77
Total 66000 - Payroll Expenses	12,200.77
66700 - Professional Fees	
Engineering	
Oran Mendelza	6,000.00
Total Engineering	6,000.00
Sales Commission	
Jeremy Kelley	1,129.46
Total Sales Commission	1,129.46
66700 - Professional Fees - Other	705.28
Total 66700 - Professional Fees	7,834.74
66900 - Reconciliation Discrepancies	0.00
67100 - Rent Expense	1,851.50
68100 - Telephone Expense	477.43



8:23 AM  
9/10/08  
Accrual Basis

**321 Communications**  
**Profit & Loss**  
January through December 2008

	<u>Jan - Dec 08</u>
88400 - Travel Expense	
Fuel	58.25
Meals	224.89
88400 - Travel Expense - Other	<u>685.19</u>
Total 88400 - Travel Expense	<u>968.53</u>
Total Expense	<u>118,878.64</u>
Net Ordinary Income	-46,354.36
Other Income/Expense	
Other Expense	
Billing Dispute	2.60
88800 - Ask My Accountant	<u>0.00</u>
Total Other Expense	<u>2.60</u>
Net Other Income	<u>2.60</u>
Net Income	<u>-48,886.06</u>