Lance J.M. Steinhart, P.C.

Attorney At Law 1720 Windward Concourse Suite 115 Alpharetta, Georgia 30005

Also Admitted in New York and Maryland

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September 15, 2009

VIA OVERNIGHT DELIVERY

Utah Public Service Commission 160 East 300 South Salt Lake City, UT 84145 Att: Ms. Julie Orchard Commission Secretary

Re:

Petition of Lifeconnex Telecom, LLC for Authority to Compete as a

Telecommunications Corporation and to Offer Public Local Exchange Services -

Request for Agency Action

Dear Ms. Orchard:

Enclosed please find for filing an original and fifteen (15) copies of the Petition of LIFECONNEX TELECOM, LLC for Authority to Compete as a Telecommunications Corporation and to Offer Public Local Exchange Telecommunications Services, along with a check in the amount of \$100.00 payable to the Utah PSC to cover the filing fee. An electronic version has also been filed in pdf format to Jennifer Watts at jwatts@utah.gov on September 15, 2009.

APPLICANT HAS ALSO ENCLOSED ONE COPY OF FINANCIAL STATEMENTS IN A SEPARATE ENVELOPE MARKED "CONFIDENTIAL AND PROPRIETARY" AND RESPECTFULLY REQUESTS CONFIDENTIAL TREATMENT OF THE ENCLOSED FINANCIAL INFORMATION. APPLICANT EXPECTS THAT THIS INFORMATION WILL BE RESTRICTED TO COUNSEL, AGENTS AND EMPLOYEES WHO ARE SPECIFICALLY ASSIGNED TO THIS APPLICATION BY THE COMMISSION.

I have also enclosed an extra copy of this letter to be date-stamped and returned to me in enclosed pre-addressed, postage prepaid envelope. If you have any questions or if I may provide you with any additional information, please do not hesitate to contact me.

Respectfully submitted,

Lance J.M. Steinhart

Attorney for Lifeconnex Telecom, LLC

Enclosures

cc:

Angie M. Watson (w/enc)

Jennifer Watts via e-mail: jwatts@utah.gov

Bank of America ACH R/T 063100277 2328

63-27/631 FL 2480

7/28/2009

LIFECONNEX TELECOM, LLC 24814 STATE ROAD 54 LUTZ, FL 33559

PAY TO THE Utah Public Service Commission

\$ **100.00

_ DOLLARS

Utah Public Service Commission

MEMO

2nd Application Fee for Utah

JOBEY A JOHN N AUTHORIZED SIGNATURE

2nd Application fee for Utah

LIFECONNEX TELECOM, LLC

2328

Utah Public Service Commission

7/28/2009

100.00

Bank of America #469 2nd Application Fee for Utah

100.00

Lance J.M. Steinhart Lance J.M. Steinhart, PC 1720 Windward Concourse Suite 115 Alpharetta, Georgia 30005

Telephone: 770/232-9200 Facsimile: 770/232/9208

E-mail: lsteinhart@telecomcounsel.com

Date Submitted:

BEFORE THE PUBLIC SERVICE COMMISSION OF UTAH

In the Matter of the Petition)
of Lifeconnex Telecom, LLC)
) DOCKET NO.
for Authority to Compete as a)
Telecommunications Corporation) REQUEST FOR AGENCY ACTION
and to offer)
Public Local Exchange)
Telecommunications Services)

Lifeconnex Telecom, LLC, ("Lifeconnex") hereby requests agency action from the Utah Public Service Commission (the "Commission") pursuant to the Commission's Rules of Practice and Procedure (Utah Admin. Code R746-100) and Section 63-46b-3 of the Utah Administrative Procedures Act. Lifeconnex petitions the Commission for authority to compete as a telecommunications corporation (as defined at Utah Code Ann. § 54-8b-2(7)) and to compete in providing public local exchange telecommunications services (as defined at Utah Code Ann. § 54-8b-2(6)) in Utah. In support of this Request for Agency Action, Lifeconnex alleges as follows:

DESCRIPTION OF PETITIONER

- 1. Lifeconnex is incorporated in the State of Florida and is in good standing under the laws of that state. The Company was incorporated on August 18, 2006 as Swiftel, LLC and changed its name to Lifeconnex Telecom, LLC on April 2, 2009. The Company is authorized to do business as a foreign corporation in the State of Utah.
 - 2. Lifeconnex Telecom, LLC has no parent company or subsidiaries.
- 3. Lifeconnex is a Florida Limited Liability Company with offices located at 13700 Perdido Key Drive, Unit B222, Perdido Key, Florida 32507; (850) 308-1616 (Phone); and (850) 492-5085 (Fax). The company's contact for customer complaints is Lenny Solt, Vice-President. The toll-free number for customer service is (866) 744-0946.

The name, address and telephone number (including toll free number from desired Utah service areas) electronic mailing address of the persons responsible for resolving complaints, inquires, and matters concerning rates and price lists and/or tariffs.

Angie M. Watson, President (866) 744-0946 13700 Perdido Key Drive, Unit B222, Perdido Key, Florida 32507 (850) 308-1616 (Phone) awatson@lifeconnex.net (E-mail)

4. Lifeconnex was formed in Florida to provide voice and data telecommunications services to residential customers. An organization chart listing all the Company employees currently working or that plan to be working in or for Utah operations, their job titles, and responsibilities is attached hereto as Exhibit 10.

- telecommunications operations as specified herein. Lifeconnex is financially qualified to provide resold and facilities-based/UNE telecommunications services in the State. Lifeconnex has extensive experience in providing telecommunications services, and is currently authorized to provide local exchange service in Alabama, Florida, Kansas, Kentucky, Louisiana, Massachusetts, Montana, New Jersey, North Carolina, Pennsylvania, South Carolina, Tennessee and Washington; and is providing such services in Alabama, Florida, Kentucky and North Carolina. Lifeconnex will rely upon existing financial, personnel and technological resources to provide the proposed local exchange services.
- 6. Lifeconnex is financially and technically qualified to provide public telecommunications services in the State of Utah and has complied with or will comply with all legal requirements to act as a telecommunications corporation and to provide public telecommunications services in the State of Utah.

JURISDICTION

7. The Commission has jurisdiction to supervise and regulate every public utility in the State of Utah, including telephone corporations, under Utah Code Ann. Title 54 (the "Act").

PROPOSED UTAH SERVICES OF Lifeconnex

8. Lifeconnex hereby petitions the Commission for the legal authority as a telecommunications corporation to provide to provide all forms of local exchange telecommunications services. Upon initiation of service in Utah, Lifeconnex Telecom, LLC, (Lifeconnex) proposes to offer local exchange services, and local services through the use of unbundled network elements. Services will be provided by utilizing the facilities of incumbent local exchange carriers ("LECs"), such as Qwest, and may provide all forms of local exchange telecommunications services including:

Local Exchange:

- A. Local Exchange Services that will enable customers to originate and terminate local calls in the local calling area served by other LECs, including local 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 line services.(the Lifeconnex Services").

Initially, Lifeconnex intends to offer services targeted to residential customers within the Lifeconnex Service Territory (defined in paragraph 9).

An implementation schedule pursuant to 47 U.S.C. 252(c) of the Telecommunications

Act of 1996 is as follows: The Company intends to commence providing local exchange service

for residential in the 3rd quarter of 2010.

9. Applicant seeks statewide authority except within exchange areas with less than 5,000 access lines that are owned or controlled by an ILEC with fewer than 30,000 total access lines in accordance with Utah Code Ann. § 54-8b-2.1 (3) and (4). Specifically, Lifeconnex seeks authority as a reseller and facilities-based provider of local exchange services in the service areas of Qwest Communications, Inc. and any other existing or future LECs providing service in Utah (the "Lifeconnex Service Territory"). As service will be provided on a statewide basis and will mirror the service areas of certified local exchange carriers, a service area map is not being submitted at this time.

The Applicant will initially be providing resold local exchange service, and will utilize unbundled network elements, to provide local service in the State of Utah. Should the Applicant decide to install facilities in the State of Utah, Applicant is willing to provide detailed maps of proposed locations of facilities including a description of the specific facilities and services to be deployed at each location when the Applicant submits its first price list prior to beginning service in Utah.

Lifeconnex's proposed tariff describing its proposed local exchange services and operations, and relevant terms and conditions, will be filed hereafter.

CERTIFICATE OF PUBLIC CONVENIENCE AND NECESSITY

- 10. Lifeconnex hereby petitions the Commission for the issuance of a certificate of public convenience and necessity under Utah Code Ann. § 54-4-25 ("Certificate") for the Lifeconnex Service Territory. Lifeconnex alleges as follows:
 - a. The entry of Lifeconnex into the public intrastate telecommunications marketplace will enhance the public convenience and necessity. Among other things, Lifeconnex's participation will:
 - (1) Provide a wider private investment in the telecommunications infrastructure of the State of Utah;
 - (2) Promote consumer choice by expanding the availability of innovative, high quality, reliable and competitively priced public telecommunications services; and
 - (3) Increase incentives for other providers of public telecommunications services to improve their responsiveness to consumers, to enhance their productive efficiency, to accelerate product innovation and to adjust service prices continually according to market conditions.
 - b. The public convenience and necessity requires
 the issuance of a Certificate to Lifeconnex due to, among other things: (1) the
 significant benefits of the entry of Lifeconnex to the citizens of Utah enumerated
 above; (2) the continuing changes in the public demand for public
 telecommunications services; (3) the rapid advance of telecommunications

technology; and (4) the market position, managerial skill and technological expertise of Lifeconnex.

- c. Before engaging in regulated activities in geographic areas under the jurisdiction of any local public authority, Lifeconnex will secure and submit to the Commission evidence of any required consent, franchise or permit of the local authority.
- d. The proposed operations of Lifeconnex will not conflict with or adversely affect the operations of any existing certificated fixed public utility in the Lifeconnex Service Territory within the meaning of Utah Code Ann. § 54-4-25(3).
- e. Lifeconnex will not encroach upon, interrupt, overburden, disrupt or otherwise adversely affect the transmission lines, switches or facilities of any existing fixed public utility within the meaning of Utah Code Ann. § 54-4-25(3).
- f. The proposed activities and services of

 Lifeconnex are not an improper extension into the territory certificated to an

 existing fixed public utility within the meaning of Utah Code Ann. § 54-4-25(3).

g. The issuance of a Certificate to Lifeconnex is a first and necessary step towards implementation of Lifeconnex's offering of the Lifeconnex Services in the Lifeconnex Service Territory. Other related issues can be resolved through private negotiation, through additional proceedings before the Commission or both. However, resolution of all such issues need not delay the issuance of the Certificate to Lifeconnex.

REQUEST FOR EXEMPTION FROM REGULATION

Lifeconnex to provide the Lifeconnex Services in the Lifeconnex Service Territory, Lifeconnex petitions the Commission to exempt Lifeconnex, pursuant to Chapter 8b of the Act, from certain restrictions and limitations of the Act. The requested exemptions would apply solely to Lifeconnex in its capacity as a telecommunications corporation providing the Lifeconnex Services in the Lifeconnex Service Territory. The requested exemptions include:

¹ Under Utah Code Ann. § 54-8b-3(1), the Commission has authority, upon proper findings, to exempt any telecommunications corporation or any public telecommunications service from any requirement of the Act.

- a. An exemption to the extent the Commission determines that the Lifeconnex Services will impermissibly conflict with the services of an existing fixed public utility, or that an exclusive territorial certificate has previously been granted to an existing service provider.
- b. An exemption from the general rate making and any cost-ofservice based pricing requirements relating to the sale of the Lifeconnex Services.
- c. An exemption from the requirements of the Act and any rules promulgated under the Act otherwise applicable to a noncompetitive telephone corporation related to the filing of service and class of service limitations, budgeting and budget filing requirements, tariff filings, the filing of contracts, seeking approval for issuance of securities or for transactions with affiliates, reporting transfers of property, and other similar or related filing, notice and reporting requirements.
- d. All CLEC Exemptions set forth in R746-349-7, for both Title 53 and Commission rules, including Uniform System of Accounts, Tariff Filings, and Exchange Maps.

The Applicant is willing to accept only those exemptions listed in Utah Administrative Rule R746-349-7.

- 12. In support of its petition for exemption, Lifeconnex alleges as follows:
 - a. In providing the Lifeconnex Services in the Lifeconnex Service

 Territory, Lifeconnex will be subject to effective competition within the meaning

 of Utah Code Ann. § 54-8b-3(4)(a). Lifeconnex will be subject to effective

 competition as shown, among other things, by the following:
 - (1) Each of the Lifeconnex Services is currently offered by incumbent service providers in the Lifeconnex Service Territory. Such incumbents have facilities in place and offer public telecommunications services in the Lifeconnex Service Territory, which are functionally equivalent to or substitutable for the Lifeconnex Services. Therefore, Lifeconnex will face effective competition when Lifeconnex offers the Lifeconnex Services.

- (2) Many of the incumbent telecommunications providers in Utah have nearly a century of operating experience in the intrastate public telecommunications marketplace and have clearly demonstrated they possess the technical ability, the economic substance and have in place or can put into service adequate facilities to provide functionally equivalent or substitutable services to intrastate offerings of Lifeconnex at competitive rates, terms and conditions.
- (3) Lifeconnex, with its breadth and extent of its existing and planned network operations, and its proven managerial and technological expertise, has the ability to provide to its customers services which are comparable to and competitive with services currently offered in the Lifeconnex Service Territory. Accordingly, competition is both feasible and practical.
- (4) While Lifeconnex, as a new entrant in the public telecommunications services market in Utah, will initially have no market share for its services, it is a strong potential competitor for public telecommunications services.

- (5) Existing providers, by definition, are not subject to economic or regulatory barriers to entry. A significant barrier to entry for new entrants in the relevant intrastate telecommunications markets Lifeconnex seeks to enter appear to be regulatory in nature and if regulatory barriers to entry are lowered or eliminated, market forces will accelerate the pace of technological advances which will benefit the public through increased choices and potentially lower cost of service.
- (6) Upon the relaxation of existing regulatory barriers to entry,
 Lifeconnex can enter the market and compete with the incumbent
 telecommunications service providers. In addition, other qualified
 competitors will have the potential to enter the market and to compete in
 the providing of public telecommunications services. The entry of
 Lifeconnex in the marketplace will also increase competition for price and
 service of public telecommunications services. Competition will create an
 incentive for existing service providers to enhance their efficiency and to
 accelerate technological and service innovations. The result of such
 innovations will be additional and more convenient services, and greater
 choice in selecting services and service providers, all of which will benefit
 and promote the public interest. Competition will also increase system
 redundancies that can eliminate or mitigate the adverse effects of network
 failures.
- (7) Lifeconnex seeks an exemption to the extent necessary to allow

Lifeconnex, as a telecommunications corporation, to provide the

Lifeconnex Services in the Lifeconnex Service Territory. Granting the

proposed exemptions will not in and of itself alter the regulatory status of

public telecommunications services provided by other telecommunications

corporations, or the status of any other telecommunications corporations.

- a. Authorizing Lifeconnex to provide the Lifeconnex Services in the Lifeconnex Service Territory is in the public interest.

 Currently, a significant proportion of potential customers in the Lifeconnex Service Territory are customers of an incumbent service provider. The entry of Lifeconnex will afford those customers a choice in local exchange services, which choice is not currently available. Additionally, the granting of this request is and will be in the public interest, among other reasons, because of the following:
- (1) Competition has emerged for many public telecommunications services that were previously thought to be natural monopolies;
- (2) Advancements in telecommunications infrastructure will enhance the public welfare by helping to speed the delivery of new and competitive services;
- (3) Increased competition in public telecommunications services will encourage infrastructure development and have beneficial effects on the price, universal availability, variety, and

quality of public telecommunications services;

(4) The emergence of competition in public telecommunications services has already contributed, and can be expected to continue contributing, to the modernization of the telecommunications infrastructure;

- (5) Competition in the local market will, as in the long distance industry and the communications equipment market, bring lower prices and higher quality services;
- (6) A diversity of telecommunications carriers enhances the network reliability by providing redundant capacity, thereby lessening the impact of any network failure;
- (7) Increasing the availability of interconnection and interoperability among the facilities of telecommunications carriers will help stimulate the development of fair competition among providers;
- (8) Access to unbundled network features and functions will enhance the growth of competition and promote the diversity of services available to the public; and
- (9) Access to switched, digital telecommunications service for all segments of the population promotes the core First Amendment goals of diverse information sources and diverse means of disseminating information by enabling individuals and organizations alike to publish and otherwise make information available in electronic form.

- b. Lifeconnex will not have any captive customers because all potential customers of Lifeconnex will have access to reasonably available alternative public telecommunications services.
- c. Because the Lifeconnex Services will be subject to effective competition, market pressures will establish prices for the Lifeconnex Services that will not exploit customers and which, if efficiently delivered, will provide a fair return to Lifeconnex. The resulting Lifeconnex rates will be just and reasonable, and the Commission, with respect to Lifeconnex, can replace regulatory rate making, which is only a substitute for effective competition, with actual competition.

RELATED ISSUES

and technologically feasible and there are practical and feasible means for treating related interconnection issues such as 911/E911 routing, directory assistance, 800 routing, local area number portability, custom local area signaling services ("CLASS"),² operator services and the development and operation of an open network architecture. Lifeconnex petitions the Commission for legal authority to resolve all such issues to the satisfaction of the Commission, either through private negotiation or through additional proceedings before the Commission. Specifically, Lifeconnex petitions the Commission for an order which:

² CLASS is a generic term for features that require Signaling System 7 connectivity. The most well known feature under this umbrella is Caller Identification, commonly referred to as Caller ID.

- a. Authorizes interconnection between Lifeconnex and incumbent service providers in the Lifeconnex Service Territory; and
- b. Requires incumbent service providers in the Lifeconnex Service

 Territory to sell access, interconnection and related services to Lifeconnex on an
 unbundled basis.
- 14. Lifeconnex will participate in all existing Commission approved programs and can satisfy statutory requirements relating to the universal availability of public telecommunications services in Utah. While it is the belief of Lifeconnex that the competitive entry it has proposed in this Request for Agency Action will assist, not hinder, universal service, Lifeconnex will, nonetheless, agree to participate in any reasonable program supporting universal availability of public telecommunications services that the Commission.
- 15. Lifeconnex will further participate in all existing Commission approved programs and can satisfy statutory requirements relating to the provision of 911/E-911 services and Telecommunications Device for the Deaf (TDD).
- 16. Lifeconnex further petitions the Commission for legal authority to undertake such additional activities as are necessary or incidental to bringing into operation the Lifeconnex Services in the Lifeconnex Service Territory.

NOW, THEREFORE, Lifeconnex respectfully requests that the Commission:

- A. Grant to Lifeconnex a Certificate authorizing Lifeconnex to compete as a telecommunications corporation offering the Lifeconnex Local Exchange Services in the Lifeconnex Service Territory.
- B. As may be deemed necessary or appropriate by the Commission, issue an order under Chapter 8b of the Act granting Lifeconnex an exemption to the requirements of the Act to allow Lifeconnex:
 - To obtain a nonexclusive Certificate to compete as a telecommunications corporation offering the Lifeconnex Local Exchange Services in the Lifeconnex Service Territory;
 - 2. To price the Lifeconnex Services at market rates; and
 - 3. As set forth in this Request for Agency Action, to operate without the reporting, notice and filing requirements imposed by the Act and applicable Commission rules on noncompetitive telephone corporations.
- C. Issue an order under authority of Chapter 8b and Section 54-4-1 of the Act:
 - 1. Authorizing Lifeconnex to interconnect with incumbent service providers in the Lifeconnex Service Territory;

- 2. Requiring incumbent local exchange telecommunications services providers to offer access, interconnection and related services to Lifeconnex on an unbundled basis.
- D. Issue an order authorizing Lifeconnex to undertake such additional activities as are necessary or incidental to bringing into operation the Lifeconnex Services in the Lifeconnex Service Territory.
- E. Grant Lifeconnex a waiver of the \$100,000 bond requirement. Lifeconnex will not require advance payments or deposits.

Respectfully submitted this day of Johnhur, 2009

By:

Eance J.M. Steinhart

Lance J.M. Steinhart, P.C. 1720 Windward Concourse

Suite 115

Alpharetta, Georgia 30005

(770) 232-9200 (Phone)

(770) 232-9208 (Fax)

<u>lsteinhart@telecomcounsel.com</u> (E-mail)

Counsel for Lifeconnex Telecom, LLC

LIST OF EXHIBITS

- 1. LIFECONNEX TELECOM, LLC's BALANCE SHEET AS OF DECEMBER 31, 2008 AND PROFIT AND LOSS STATEMENT FOR JANUARY THROUGH DECEMBER 2008
- 2. STATEMENT REGARDING FACILITIES
- 3. MANAGEMENT PROFILES
- 4. CERTIFICATION IN OTHER JURISDICTIONS
- 5. PROOF OF AUTHORITY TO CONDUCT BUSINESS IN UTAH
- 6. 5 YEAR PROJECTION OF EXPECTED OPERATIONS
- 7. STATEMENT REGARDING COMPLAINTS
- 8. STATEMENT REGARDING WRITTEN POLICIES REGARDING SOLICITATION OF NEW CUSTOMERS AND DESCRIPTION OF EFFORTS MADE TO PREVENT UNAUTHORIZED SWITCHING OF UTAH LOCAL SERVICE
- 9. CHART OF ACCOUNTS
- 10. ORGANIZATIONAL CHART

1. LIFECONNEX TELECOM, LLC's BALANCE SHEET AS OF DECEMBER 31, 2008 AND PROFIT AND LOSS STATEMENT FOR JANUARY THROUGH DECEMBER 2008

Lifeconnex Telecom, LLC 13700 Perdido Key Drive, Unit B222 Perdido Key, Florida 32507

VIA OVERNIGHT DELIVERY

Utah Public Service Commission 160 East 300 South Salt Lake City, UT 84145 Att: Ms. Julie Orchard Commission Secretary

Re:

Petition of Lifeconnex Telecom, LLC for Authority to Compete as a Telecommunications Corporation and to Offer Public Local Exchange and

Interexchange Telecommunications Services

Dear Ms. Orchard:

Christopher S. Watson, CEO of Lifeconnex Telecom, LLC attests to the accuracy, integrity and objectivity that the statements were prepared in accordance with generally accepted accounting principles and the applicable rules of the Commission.

Sincerely

Christopher S. Watson

CEO

Enclosures

cc:

Lance J.M. Steinhart, P.C.

UT CLEC Petition

2. STATEMENT REGARDING FACILITIES

Upon initiation of service in Utah, the company proposes to offer resold local exchange services, and local services utilizing unbundled network elements. Such services will be provided by utilizing the facilities of incumbent local exchange carriers ("LECs"). The company has no current plans to install facilities in the State of Utah.

3. MANAGEMENT PROFILES

See Attached

Angie M. Watson

3043 Concho Dr Pensacola Fl 32507 813-915-6201

OBJECTIVE: To obtain a position in Telecommunications industry that fully utilizes my skills and abilities, is intellectually challenging, and offers the opportunity for continuous professional growth.

EDUCATION

1994-1995 Brevard Community College 1995-1997 Kennesaw State University 1998-1999 Florida Atlantic University

EXPERIENCE

2006 - Present Swiftel, LLC

President / Manager

Responsibilities include: organization of new company, acquisition of capitol, and business planning. Duties include shaping company structure to capitalize on current markets and promote expansion as outlined in current business plans; manage and oversee accounting, marketing, and sales departments to ensure efficient and effective use of resources; hold weekly meetings with department heads to strategize and develop new and effective means of gaining market share and increase profitability. Manage 25 CSR call center and continual growth in markets across the United states with multiple carriers. Develop consistent up to date connectivity, provisioning, and inner office phone system technology to Conform to our growing demands. Managing financials in every aspect of our company. Working with USAC and Individual PSC to obtain ETC designation in each state we offer service in to benefit the consumers that qualify.

2004-2007

Century 21 Spectrum

Realtor

Obtained a License in the state of Florida as an associate. Worked to obtain sales and listings of residential homes in Central Florida. Recognized as a member in Good Standing in Melbourne Association of realtors and Pensacola Association as well as National Assciation of Realtors. I have completed several continuing education courses, seminars and ethics classes over this time.

2002-Present Totty Construction, Inc.

Contracts Manager

Responsible for the management and administration of all Subcontractor contracts, payment, billing, AIA documents, lien waivers, insurance certificates/verification and all aspects of commercial construction account management. Worked in partnership with Project Managers during construction and bid process. Also responsible for company overhead and administration of front office.

2000-2002

Doug Hambel's Plumbing Inc.

Bookkeeper

Responsibilities included accounts payable, accounts receivable, payroll, new

construction and service billing. Overseeing all administrative aspects of inner office for the company.

REFERENCES

Available Upon Request

LENNY SOLT 3313 Russett Place Land O' Lakes, FL 34639 (813) 949-3468 (813) 388-3157

PROFILE

I am a highly effective Sales / Sales Manager and Entrepreneur minded individual with solid leadership and performance skills. I have been successful in the sales/marketing of products through distributor partnerships, trade shows and direct selling. I have developed systems and procedures to track all aspects of purchasing, scheduling, payroll, and profitability within a small business. I have a proven track record of significantly increasing sales and profits by developing territories as well as training and motivating sales teams. I am an expert at encouraging and maintaining a team-oriented environment to ensure overall sales production.

OBJECTIVE

Looking for a company with the desire and vision to grow and allow creativity. I am an accomplished salesperson with excellent sales management skills and a clear understanding of the entire sales process. I bring customer service skills, entrepreneurial creativity and the ability to ask for the order. I am coach-able and have a strong desire for success.

QUALIFICATIONS/ACCOMPLISHMENTS:

LEADERSHIP

- Directed the national sales efforts that contribute to increasing sales volume 66% within two years.
- •Strong leadership and management of an existing territory led to 250% increase in sales from previous year.
- Established sales and marketing procedures that significantly impacted product/company visibility and profitability as well as controlled costs.

SALES/MARKETING

- Expand product visibility and sales through distributor partnerships.
- •Coordinated efforts with divisional and regional managers in the structuring of the West Coast sales organization. Generated substantial sales increase and developed top sales producers.
- ·Led sales team in penetrating new territories and increasing product sales throughout the Mid-Atlantic by 200%.

TRAINING AND DEVELOPMENT

- Designed and conducted business development and sales training seminars to maximize sales representatives' professional growth and sales/marketing effectiveness.
- •Responsible for recruiting, training/developing and motivating five sales representatives who achieved "Rookie of the Year" status as well as sales representative who established a new record for "National Rookie of the Year."
- •Contributed to the training, development and grooming of sales representative promoted to key management positions and achieved "Million Dollar Manager" and "Division Director of the Year."

PROFESSIONAL EXPERIENCE

Responsibilities include: organization of new company, acquisition of capitol, and business Duties include shaping company structure to capitalize on current markets and promote expansion as outlined in current business plans; manage and oversee accounting, marketing, and sales departments to ensure efficient and effective use of resources; hold weekly meetings with department heads to strategize and develop new and effective means of gaining market share and increase profitability. Manage 25 CSR call center and continual growth in markets across the United States with multiple carriers. Develop consistent up to date connectivity, provisioning, and inner office phone system technology to Conform to our growing demands. Managing financials in every aspect of our company. Working with USAC and Individual PSC to obtain ETC designation in each state we offer service in to benefit the consumers that qualify.

Image Painting of Florida, INC., Tampa, Florida 2004 - Present

Principle / Operator

Coordinated and managed company's commercial and residential painting projects. This included relationship building, sales/marketing, customer service, human resources and administrative activities. Created and developed relationships with a retail/service operation and national home builders that resulted in annual sales in excess of \$1,000,000 within the first 12 months of business with projected growth of 20% per year.

HEALTH CRAFT, INC., Tampa, Florida 1991 - Present

National Sales Director Regional Sales Manager Division Director Field Trainer Sales Representative

Manage the planning and implementation of a multi-million dollar annual operating budget —this included expenses involving sales recruitment, promotions and advertisement. Introduce and maximize product visibility and sales through territory development/expansion, distributor partnerships and industry trade shows. Participated in the planning and development of marketing strategies and procedures implemented nationally by company as member of Sales Advisory Board. Manage the recruiting, training and developing of sales teams (managers included) with focus on maximum sales performance. "Million Dollar Manager," second in company's history to achieve status. Excellent record of fast track growth based on significant sales and training contributions.

L. I. S. SERVICES, Annapolis, Maryland 1987 - 1991

Owner / Operator

Coordinated and managed company's construction and renovation projects. This included relationship building, sales/marketing, customer service, human resources and administrative activities. Created a partnership with a retail/service operation that resulted in annual sales increasing 100% within two years.

EDUCATION

ANNE ARUNDEL COMMUNITY COLLEGE UNIVERSITY OF PHOENIX Concentration: Business

CONTINUING EDUCATION

Peter Lowe, Sales and Personal Development Tom Hopkins, Sales and Relationship Building Management and Sales Motivation (two months training)

COMPUTER SKILLS

IBM/Compatible, Microsoft Access, Word, Excel, PowerPoint

AWARDS

Multi/Million Dollar Manager (Led team to exceed \$1 million annually in sales) 2003, 2002, 2001, 2000, 1999, 1998, 1997, 1996, 1995, 1994, 1993

President's Club - Personal Sales Only (Achieved/exceeded sales quota) 2002, 2001, 2000, 1998, 1997, 1996, 1995, 1994, 1993, 1992, 1991

President's Cup - Personal Sales Only (Achieved percentage of quota, set company record) 2001, 2000, 1999, 1998, 1997, 1996, 1995, 1994, 1993, 1992

Field Trainer of the Year - 1993, 1992

Recruiter of the Year - 1992

Rookie Salesman of the Year - 1991

** References available upon request

4. CERTIFICATION IN OTHER JURISDICTIONS

Applicant is currently authorized in Alabama, Florida, Kansas, Kentucky, Louisiana, Massachusetts, Montana, New Jersey, North Carolina, Pennsylvania, South Carolina, Tennessee and Washington. to provide local exchange and long distance services. Applicant is in the process of applying for authorization to provide competitive local exchange services in the 48 contiguous states and the District of Columbia. Applicant has not been denied authority for any of the services for which it seeks authority in this Application. Applicant is currently providing service in Alabama, Florida, Kentucky and North Carolina.

5. PROOF OF AUTHORITY TO CONDUCT BUSINESS IN UTAH
See Attached



Francine Giani
Executive Director
Department of Commerce

Kathy Berg
Director
Division of Corporations
& Commercial Code

STATE OF UTAH DEPARTMENT OF COMMERCE DIVISION OF CORPORATIONS & COMMERCIAL CODE CERTIFICATE OF REGISTRATION

INCORP SERVICES, INC. LIFECONNEX TELECOM, LLC 50 W 3900 S STE 2-B SALT LAKE CITY UT 84107

> Access Code Code: 4589634



State of Utah
Department of Commerce
Division of Corporations & Commercial Code

CERTIFICATE OF REGISTRATION

LLC - Foreign

This certifies that LIFECONNEX TELECOM, LLC has been filed and approved on August 06, 2009 and has been issued the registration number 7429746-0161 in the office of the Division and hereby issues this Certification thereof.

KATHY BERG Division Director

*The Access Code is used for Online Applications used by this Division only.

6. 5 YEAR PROJECTION OF EXPECTED OPERATIONS

See Attached.

Utah 5 year projections

	2010	2011	2012	2013
Local Lines Served	500	1,000	1,500	2,000
Ann Local Rev/Line(no Tax)	\$ 360.00	\$ 360.00	\$ 360.00	\$ 360.00
Revenue	\$ 180,000	\$ 360,000	\$ 540,000	\$ 720,000
Cost of Goods Sold	\$ 126,000	\$ 252,000	\$ 378,000	\$ 504,000
Net Sales (Gross Profit)	\$ 54,000	\$ 108,000	\$ 162,000	\$ 216,000
Operating Expense	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Depreciation	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Earnings Before Int. Exp	\$ 24,000	\$ 78,000	\$ 132,000	\$ 186,000
Other (income)/Expense	\$ **	\$ _	\$ -	\$
Taxes - None, LLC	\$ -	\$ -	\$ -	\$ -
Net Income	\$ 24,000	\$ 78,000	\$ 132,000	\$ 186,000

7. STATEMENT REGARDING COMPLAINTS

Lifeconnex Telecom, LLC, has had no formal complaints filed with the FCC or any state regulatory authority, nor have any sanctions been imposed against the company.

8. STATEMENT REGARDING WRITTEN POLICIES REGARDING SOLICITATION OF NEW CUSTOMERS AND DESCRIPTION OF EFFORTS MADE TO PREVENT UNAUTHORIZED SWITCHING OF UTAH LOCAL SERVICE

The company intends to and is willing to abide by and comply with Commission Rule 746-349-3.

The company intends to and is willing to abide by and comply with Commission Rule 746-349-3.

The company's Policy on Slamming is as follows:

Verification of orders

Lifeconnex will not submit a change order for local exchange or intrastate toll service until the change order is confirmed in accordance with one of the following procedure:

- (a) Lifeconnex 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.

Implementing order changes

- (a) Telemarketing orders. Within three business days of any telemarketing order for a change, Lifeconnex will send each new customer an information package by first class mail containing at least the following information concerning the requested change:
- (1) The information is being sent to confirm a telemarketing order placed by the customer.
- (2) The name of the customer's current telecommunications company.
- (3) A description of any terms, conditions or charges that will be incurred.
- (4) The name of the newly requested telecommunications company.
- (5) The name of the person ordering the change.
- (6) The name, address and telephone number of both the customer and Lifeconnex.
- (7) A postpaid postcard that the customer can use to deny, cancel or confirm a service order.
- (8) A clear statement that if the customer does not return the postcard, the customer's service will be switched fourteen days after the date the information package was mailed. If customers have cancelled their orders during the waiting period, Lifeconnex cannot submit the customer's order.
- (9) The name, address and telephone number of a contact point for consumer complaints.
- (b) The documentation of the order shall be retained by Lifeconnex, at a minimum, for twelve months to serve as verification of the customer's authorization to change its telecommunications company. The documentation will be made available to the customer upon request.
- (c) Customer initiated orders. Lifeconnex when receiving the customer initiated request for a change of local exchange and/or intrastate toll shall keep an internal memorandum or record generated at the time of the request. Such internal record shall be maintained by Lifeconnex for a minimum of twelve months to serve as verification of the customer's authorization to change telecommunications companies. The internal record will be made available to the customer upon request. Within three business days of the order, Lifeconnex will send each new customer an information package by first class mail containing at least the following information concerning the request to change.

9. CHART OF ACCOUNTS

See Attached

Account	Туре	Tax Line
Bank of America #4059	Bank	B/S-Assets; Cash
Bank of America #4694	Bank	B/S-Assets: Cash
Bank of America #9556 Expense	Bank	B/S-Assets: Cash
Bank of America #9598 Payroll	Bank	B/S-Assets: Cash
Accounts Receivable	Accounts Receivable	B/S-Assets: Accts, Rec, and trade notes
Furniture & Fixtures	Fixed Asset	B/S-Assets: Other assets
Furniture & Fixtures:Sever Expen	Fixed Asset	<linassigned></linassigned>
Furniture & Fixtures:Telecom Eq	Fixed Asset	B/S-Assets: Buildings/oth, depr. assets
Investments	Fixed Asset	B/S-Assets: Buildings/oth, depr. assets
Investments:Condo	Fixed Asset	B/S-Assets: Buildings/oth, depr. assets
Telecom Deposits	Other Asset	B/S-Assets: Other assets
Accounts Payable	Accounts Payable	B/S-Liabs/Cap: Accounts payable
Accounts Payable:AT&T - Bellso	Accounts Payable	B/S-Liabs/Cap: Accounts payable
Accounts Payable:AT&T - Bellso	Accounts Payable	B/S-Liabs/Cap; Accounts payable
Accounts Payable:AT&T - Bellso	Accounts Payable	B/S-Liabs/Cap: Accounts payable
Accounts Payable:AT&T - Bellso	Accounts Payable	B/S-Liabs/Cap: Accounts payable
Accounts Payable:AT&T - Bellso	Accounts Payable	B/S-Liabs/Cap: Accounts payable
Accounts Payable:AT&T - Bellso	Accounts Payable	B/S-Liabs/Cap: Accounts payable
Accounts Payable:AT&T - Bellso	Accounts Payable	B/S-Liabs/Cap: Accounts payable
Accounts Payable:Spandocs	Accounts Payable	B/S-Liabs/Cap: Accounts payable
Amex Corp	Credit Card	B/S-Liabs/Cap: Other current liabilities
Dell Financial	Credit Card	B/S-Liabs/Cap; Other current liabilities
Payrol Liabilities	Other Current Liability	B/S-Liabs/Cap; Other current liabilities
	Long Term Liability	B/S-Liabs/Cap; Other current liabilities
Notes Payable Notes Payable:Chris Watson	Long Term Liability	B/S-Liabs/Cap; L-T Mortgage/note/bonds pay.
Notes Payable:Chris/Angie Wats	Long Term Liability	B/S-Liabs/Cap: L-T Mortgage/note/bonds pay.
Notes Payable:Image Painting	Long Term Liability	B/S-Liabs/Cap: L-T Mortgage/note/bonds pay.
Notes Payable: Lenny Soft Contri	Long Term Liability	B/S-Liabs/Cap; L-T Mortgage/note/bonds pay.
Notes Payable: Temp Loan to 321	Long Term Liability	<unassigned></unassigned>
	Equity	<unassigned></unassigned>
Capital	Equity	<unassigned></unassigned>
Capital: Angie Watson	Equity	<unassigned></unassigned>
Capital:Lenny Soft		<unassigned></unassigned>
Opening Bal Equity	Equity	<unassigned></unassigned>
Owners Draw	Equity	<unassigned></unassigned>
Owners Draw:Angle Watson	Equity	<unassigned></unassigned>
Owners Draw:Angle Walson:Ang	Equity	<unassigned></unassigned>
Owners Draw:Angle Watson:Per	Equity	<unassigned></unassigned>
Owners Draw:Chris Watson	Equity	<unassigned></unassigned>
Owners Draw:Chris Watson:Bonus	Equity	<unassigned></unassigned>
Owners Draw:Chris Watson:Per	Equity	<unassigned></unassigned>
Owners Draw:Lenny Solt	Equity	
Owners Draw:Lenny Solt:Lenny	Equity	<unassigned></unassigned>
Owners Draw:Lenny Solt:Person	Equity	<unassigned></unassigned>
Retained Eamings	Equity	<unassigned></unassigned>
Income	Income	<unassigned></unassigned>
Income:ATT Carrier Paybacks	Income	<unassigned></unassigned>
Income:ATT Camer Paybacks:P	Income	<unassigned></unassigned>
Income:ATT Carrier Paybacks:P	Income	<unassigned></unassigned>

Account	Туре	Tax Line
Income:Phone Service Sales/mo	Income	<unassigned></unassigned>
Income:Phone Service Sales/mo	Income	<unassigned></unassigned>
Income:Phone Service Sales/mo	Income	<unassigned></unassigned>
Income:Phone Service Sales/mo	Income	<unassigned></unassigned>
Income:Phone Service Sales/mo	Income	<unassigned></unassigned>
Income:Phone Service Sales/mo	Income	<unassigned></unassigned>
	Income	Income: Gross receipts or sales
Income:Sales	Income	Income: Gross receipts or sales
Income:Services		<unassigned></unassigned>
Income:USAC Federal Money	Income	Income; Gross receipts or sales
Reimbursed Expenses	Income	<unassigned></unassigned>
Cost of Goods	Cost of Goods Sold	<unassigned></unassigned>
Cost of Goods:ATT Monthly Pay	Cost of Goods Sold	<unassigned></unassigned>
Cost of Goods:Bell South Telcom	Cost of Goods Sold	
Cost of Goods:Billing Support	Cost of Goods Sold	<unassigned></unassigned>
Cost of Goods:BST 205	Cost of Goods Sold	<unassigned></unassigned>
Cost of Goods:BST 305	Cost of Goods Sold	<unassigned></unassigned>
Cost of Goods:BST 561	Cost of Goods Sold	<unassigned></unassigned>
Cost of Goods:BST 904	Cost of Goods Sold	<unassigned></unassigned>
Cost of Goods:Centurytel	Cost of Goods Sold	<unassigned></unassigned>
Cost of Goods:Customer Refund	Cost of Goods Sold	<unassigned></unassigned>
Cost of Goods:GulfTel	Cost of Goods Sold	<unassigned></unassigned>
Cost of Goods:Long Distaince Se	Cost of Goods Sold	<unassigned></unassigned>
Cost of Goods:MRC	Cost of Goods Sold	<unassigned></unassigned>
Cost of Goods:NRC	Cost of Goods Sold	<unassigned></unassigned>
Cost of Goods:PRO-LCCW	Cost of Goods Sold	<unassigned></unassigned>
Cost of Goods:Promo	Cost of Goods Sold	<unassigned></unassigned>
Cost of Goods:Sprint	Cost of Goods Sold	<unassigned></unassigned>
Cost of Goods:Telephone System	Cost of Goods Sold	Other Deductions: Other deductions
Cost of Goods: Verizon	Cost of Goods Sold	<unassigned></unassigned>
Advertising - Employees	Expense	<unassigned></unassigned>
Agent Commissions	Expense	<unassigned></unassigned>
Agent Commisions:Craig Walker	Expense	<linassigned></linassigned>
Agent Commisions:Price Right	Expense	<unassigned></unassigned>
All American Telecom	Expense	<unassigned></unassigned>
Amortization Expense	Expense	<unassigned></unassigned>
Automobile Expense	Expense	Other Deductions: Other deductions
Automobile Expense:Allowance	Expense	<unassigned></unassigned>
	Expense	<unassigned></unassigned>
Automobile Expense:Allowance:A		<unassigned></unassigned>
Automobile Expense: Allowance:	Expense	<unassigned></unassigned>
Automobile Expense:Allowance:L	Expense	<unassigned></unassigned>
Automobile Expense:Angle Watson		<unassigned></unassigned>
Automobile Expense:Honda	Expense	
Automobile Expense:Insurance	Expense	<unassigned></unassigned>
Automobile Expense:Lenny Soft	Expense	<unassigned></unassigned>
Automobile Expense:Repairs & U		<unassigned></unassigned>
Bank Service Charges	Expense	Other Deductions: Other deductions
Bank Service Charges:Extra Dep	Expense	<unassigned></unassigned>
Bank Service Charges:Fee	Expense	<unassigned></unassigned>

Account	Туре	Tax Line
Bank Service Charges:Merchant	Expense	<unassigned></unassigned>
Bank Service Charges:NSF Che	Expense	<unassigned></unassigned>
Bank Service Charges:NSF Fee	Expense	<unassigned></unassigned>
Bank Service Charges:NSF Inter	Expense	<unassigned></unassigned>
Bonus	Expense	<unassigned></unassigned>
Bonus;Ellen T. Oden	Expense	<unassigned></unassigned>
Bonus:Lashandra Young	Expense	<linassigned></linassigned>
Building & Grounds Maintenance	Expense	<unassigned></unassigned>
Building & Grounds Maintenance	Expense	Deductions: Repairs and maintenance
Building & Grounds Maintenance	Expense	<unassigned></unassigned>
	Expense	<unassigned></unassigned>
Building & Grounds Maintenance	Expense	<unassigned></unassigned>
Building & Grounds Maintenance	Expense	Other Deductions: Other deductions
Cash Discounts		<unassigned></unassigned>
Cash Discounts:Refund	Expense Expense	<unassigned></unassigned>
Certificate of State	Expense	Inassigned
Certificate of State:Alabama		<unassigned></unassigned>
Certificate of State:Californina	Expense	<unassigned></unassigned>
Certificate of State:Escambia	Expense	<unassigned></unassigned>
Certificate of State:Florida	Expense	<unassigned></unassigned>
Certificate of State:Kentucky	Expense	<unassigned></unassigned>
Certificate of State:Louislana	Expense	<unassigned></unassigned>
Certificate of State:Montana	Expense	<unassigned></unassigned>
Certificate of State:North Carolina	Expense	
Certificate of State:Oregon	Expense	<unassigned></unassigned>
Certificate of State:South Carolina	Expense	<unassigned></unassigned>
Certificate of State:Tennessee	Expense	<unassigned></unassigned>
Certificate of State:Washington	Expense	<unassigned></unassigned>
Chetima Posey	Expense	<unassigned></unassigned>
Conexions Investment	Expense	<unassigned> Schedule K-Deductions: Charitable contributions</unassigned>
Contributions	Expense	
Depreciation Expense	Expense	<unassigned></unassigned>
Equipment	Expense	<unassigned></unassigned>
Insurance	Expense	Other Deductions: Other deductions
Insurance:Bonds	Expense	<unassigned></unassigned>
Insurance:Liability Insurance	Expense	Other Deductions: Other deductions
Insurance:Rental Insurance	Expense	<unassigned></unassigned>
Insurance:Work Comp	Expense	Other Deductions: Other deductions
Interest Expense	Expense	Deductions: Interest expense
Interest Expense:Finance Charge	Expense	Deductions: Interest expense
Interest Expense:Loan Interest	Expense	<unassigned></unassigned>
Interest Expense:Loan Interest	Expense	<unassigned></unassigned>
Interest Expense:Mortgage	Expense	Deductions: Interest expense
Job Search	Expense	<unassigned></unassigned>
Licenses and Permits	Expense	Deductions: Licenses
Licenses and Permits: Alabama B	Expense	<unassigned></unassigned>
Licenses and Permits:BONDS	Expense	<unassigned></unassigned>
Licenses and Permits:Business	Expense	<unassigned></unassigned>
	Expense	<unassigned></unassigned>

LifeConnex Telecommunications, LLC Account Listing July 23, 2009

Tax Line Туре Account <Unassigned> Licenses and Permits:Compliances Expense <Unassigned> Licenses and Permits:Complianc... Expense Licenses and Permits: Filing Fees Expense <Unassigned> <Unassigned> Licenses and Permits:Florida Cor... Expense Licenses and Permits:Legal Expense <Unassigned> Licenses and Permits:Licenses Licenses and Permits:Licenses:P... Expense Expense <Unassigned> Licenses and Permits:North Caro... Licenses and Permits:Secretary ... Expense <Unassigned> Expense <Unassigned> Local / Long Distance Carrier Expense Expense Expense MAPPS Investment <Unassigned> Marketing Marketing:Advertising - Parade Marketing:Advertising BST-FL Marketing:Advertising BST-KY Expense Expense <Unassigned> <Unassigned> Expense <Unassigned> Marketing:Advertising BST-NC Marketing:Advertising BST - Alab... Expense <Unassigned>
<Unassigned> Expense Marketing:Advertsing Verizon - FL Marketing:Bus Stop Expense Expense <Unassigned>
<Unassigned> Marketing:Bus Stop:Kentucky
Marketing:Bus Stop:Kentucky:Lo...
Marketing:Call List Expense Expense <Unassigned> Inassigned> Expense <Unassigned> Marketing:Flyers Marketing:Jingle Expense Expense <Unassigned>
<Unassigned> Marketing:Logos Marketing:Newspaper Expense Expense <Unassigned> <Unassigned> Marketing:Newspaper,Alabama Marketing:Newspaper:Florida Expense Expense <Unassigned> Marketing:Newspaper:Florida:Bro... Expense Marketing:Newspaper:Florida:Mia... Marketing:Newspaper:North Caro... <Unassigned> Expense <Unassigned>
<Unassigned> Expense Marketing:Postcards Marketing:Radio Expense Expense <Unassigned> Marketing:Radio:Alabama Marketing:Radio:Alabama:Birmin... Marketing:Radio:Alabama:Huntsv... <Unassigned> Expense Expense <Unassigned> <Unassigned> Expense <Unassigned> Marketing:Radio:Alabama:Mobile Marketing:Radio:Alabama:Montg... Expense <Unassigned> Expense Marketing:Radio:Kentucky Marketing:Radio:Kentucky:Louisv... Expense Expense <Unassigned> Marketing:Television Marketing:Television:Alabama Marketing:Television:Alabama:Bir... Expense Expense <Unassigned> <Unassigned> Expense <Unassigned> <Unassigned> Marketing:Television:Alabama:Ea,... Marketing:Television:Alabama:Hu,... Expense Expense <Unassigned> <Unassigned> Marketing:Television:Alabama:M... Marketing:Television:Alabama:M... Marketing:Television:Alabama:Tu... Expense <Unassigned> Expense <Unassigned>

Account	Туре	Tax Line
Marketing:Television:Kentucky	Expense	<unassigned></unassigned>
Marketing:Television:Kentucky:B	Expense	<unassigned></unassigned>
Marketing:Television:Kentucky:Lo	Expense	<unassigned></unassigned>
Marketing:Television:North Caroli	Expense	<unassigned></unassigned>
Marketing: Television: North Caroli	Expense	<unassigned></unassigned>
Marketing: Television: North Caroli	Expense	<unassigned></unassigned>
Marketing:Trade Show	Expense	<unassigned></unassigned>
Marketing:Trade Show:Display	Expense	<unassigned></unassigned>
Marketing: Trade Show: Display: S	Expense	<unassigned></unassigned>
Marketing:Trade Show:Display:St	Expense	<unassigned></unassigned>
Medical Insurance	Expense	<unassigned></unassigned>
Miscellaneous	Expense	Other Deductions: Other deductions
	Expense	<unassigned></unassigned>
Office Expenses	Expense	<unassigned></unassigned>
Office Expenses:Alarm		<unassigned></unassigned>
Office Expenses:Business Cards	Expense	<unassigned></unassigned>
Office Expenses:Call Center LD	Expense Expense	<unassigned></unassigned>
Office Expenses:Call Center Tec	Expense	<unassigned></unassigned>
Office Expenses:Charity	Expense	<unassigned></unassigned>
Office Expenses:Checks		Deductions: Repairs and maintenance
Office Expenses:Computer Repa	Expense	Unassigned>
Office Expenses:Computer Softw	Expense	<unassigned></unassigned>
Office Expenses:Computers	Expense	<unassigned></unassigned>
Office Expenses:Copier Rental	Expense	<unassigned></unassigned>
Office Expenses:Credit Reportin	Expense	<unassigned></unassigned>
Office Expenses:Decor	Expense	Unassigned>
Office Expenses:Domain Name	Expense	<unassigned></unassigned>
Office Expenses:Dumpster	Expense	<unassigned></unassigned>
Office Expenses:Email accounts	Expense	<ur>Unassigned></ur>
Office Expenses:Employee Birth	Expense	
Office Expenses:Gifts to Vendors	Expense	<unassigned></unassigned>
Office Expenses:Internet Service	Expense	<unassigned></unassigned>
Office Expenses:Internet Service	Expense	<unassigned></unassigned>
Office Expenses:Internet Service	Expense	<unassigned></unassigned>
Office Expenses:Mail box	Expense	<unassigned></unassigned>
Office Expenses:Memberships	Expense	<unassigned></unassigned>
Office Expenses:Moving Van for	Expense	<unassigned></unassigned>
Office Expenses:Notary Services	Expense	<unassigned></unassigned>
Office Expenses:Office Equipment	Expense	<unassigned></unassigned>
Office Expenses:Office Equipme	Expense	<unassigned></unassigned>
Office Expenses:Office Equipme	Expense	<unassigned></unassigned>
Office Expenses:Office Equipme	Expense	<unassigned></unassigned>
Office Expenses:Office Supplies	Expense	Other Deductions: Other deductions
Office Expenses:Perdido Office	Expense	<unassigned></unassigned>
Office Expenses:Perdido Office:	Expense	<unassigned></unassigned>
Office Expenses:Perdido Office:	Expense	<unassigned></unassigned>
Office Expenses:Perdido Office:	Expense	<unassigned></unassigned>
Office Expenses:Perdido Office:	Expense	<unassigned></unassigned>
Office Expenses:Postage and De	Expense	Other Deductions: Other deductions
	•	

Account	Туре	Tax Line
Office Expenses:Printing and Re	Expense	Other Deductions: Other deductions
Office Expenses:Program Syste	Expense	<unassigned></unassigned>
Office Expenses:Remote Office	Expense	<unassigned></unassigned>
Office Expenses:Small Equipment	Expense	<unassigned></unassigned>
Office Expenses:Software and Pr.,	Expense	<unassigned></unassigned>
Office Expenses:Software and Pr	Expense	<unassigned></unassigned>
Office Expenses;Software and Pr	Expense	<unassigned></unassigned>
Office Expenses:Software and Pr	Expense	<unassigned></unassigned>
Office Expenses:Software and Pr	Expense	<unassigned></unassigned>
Office Expenses:Telecommunica	Expense	<unassigned></unassigned>
Office Expenses:Television	Expense	<unassigned></unassigned>
Payroll Expenses	Expense	<unassigned></unassigned>
Payroll Expenses:Childs Support	Expense	<unassigned></unassigned>
Payroll Expenses:Childs Support:	Expense	<unassigned></unassigned>
Payroli Expenses:Employee Adva	Expense	<unassigned></unassigned>
Payroll Expenses:Employee Adva	Expense	<unassigned></unassigned>
Payroll Expenses:Employee Loan	Expense	<unassigned></unassigned>
Payroll Expenses:Net Payroll	Expense	<unassigned></unassigned>
Payroll Expenses:Net Payroll:Gro	Expense	<unassigned></unassigned>
Payroll Expenses:Net Payroll:Gro	Expense	<unassigned></unassigned>
Payroll Expenses:Net Payroll:Gro	Expense	<unassigned></unassigned>
Payroll Expenses:Net Payroll:Gro	Expense	<unassigned></unassigned>
Payroli Expenses:Net Payroli:Gro	Expense	<unassigned></unassigned>
Payroll Expenses:Net Payroll:Pay	Expense	<unassigned></unassigned>
Payroll Expenses: Net Payroll Payroll Expenses: Shareholders P	Expense	<unassigned></unassigned>
	Expense	<unassigned></unassigned>
Payroll Expenses: Shareholders P Payroll Expenses: Shareholders P	Expense	<unassigned></unassigned>
	Expense	<unassigned></unassigned>
Payroll Expenses: Shareholders P Payroll Expenses: Taxes	Expense	<unassigned></unassigned>
	Expense	<unassigned></unassigned>
Payroll Expenses:Trade in Place		<unassigned></unassigned>
Payroll Expenses: Trade in Place	Expense Expense	Other Deductions: Other deductions
Professional Fees	Expense	<unassigned></unassigned>
Professional Fees:Accounting Se Professional Fees:Consulant	Expense	<unassignate< td=""></unassignate<>
Professional Fees:Consulant:CG	Expense	<unassigned></unassigned>
	Expense	<unassigned></unassigned>
Professional Fees:Consulant:Ch	Expense	<unassigned></unassigned>
Professional Fees:Consulant:Chr.,.		<unassigned></unassigned>
Professional Fees:ConsulantPau	Expense	<unassigned></unassigned>
Professional Fees:Consulant:To	Expense	Other Deductions: Other deductions
Professional Fees:Legal Fees	Expense	<unassigned></unassigned>
Professional Fees:Legal Fees:Co	Expense	Unassigned>
Professional Fees:Legal Fees:Tet	Expense	<unassigned></unassigned>
Professional Fees:Office support	Expense	<unassigned></unassigned>
Professional Fees:Thompson Ta	Expense	<unassigned></unassigned>
Reconciliation Discrepancies	Expense	Deductions: Rents
Rent	Expense	Linassigned>
Rent:Barclay Venture Group	Expense	
Rent:Call Center	Expense	<unassigned></unassigned>

Account	Туре	Tax Line
Rent:New Office	Expense	<unassigned></unassigned>
Rent:New Office:B221	Expense	<unassigned></unassigned>
Rent:New Office:B222	Expense	<unassigned></unassigned>
Rent:Tampa Office	Expense	<unassigned></unassigned>
Rent:Tampa Office:Furniture	Expense	<unassigned></unassigned>
Rent:Taxes	Expense	<unassigned></unassigned>
Repairs	Expense	Deductions: Repairs and maintenance
Repairs:Building Repairs	Expense	Deductions: Repairs and maintenance
Repairs:Equipment Repairs	Expense	Deductions: Repairs and maintenance
Repails.cquipment Repails San Salvador	Expense	<unassigned></unassigned>
San Salvador Day Care Reimbur	Expense	<unassigned></unassigned>
San Salvador:Day Care Reimbor San Salvador:Fuel	Expense	<unassigned></unassigned>
San Salvador:ruei San Salvador:Grounds Maintena	Expense	<unassigned></unassigned>
San Salvador:Grounds Mainteria San Salvador:Rental Home	Expense	<unassigned></unassigned>
	Expense	<unassigned></unassigned>
San Salvador:Rental Home:Cable	Expense	<unassigned></unassigned>
San Salvador.Rental Home:Caret	Expense	<unasskined></unasskined>
San Salvador.Rental Home:Electric	Expense Expense	<unassigned></unassigned>
San Salvador,Rental Home:Furnit		<linassigned></linassigned>
San Salvador:Rental Home:Meals	Expense	<unassigned></unassigned>
San Salvador Rental Home: Rent	Expense	<unassigned></unassigned>
San Salvador:Rental Home:Suppl	Expense	<unassigned></unassigned>
San Salvador:Rental Home:Water	Expense	<unassigned></unassigned>
San Salvador San Salvador Call	Expense	<unassigned></unassigned>
San Salvador Salvador Call	Expense	<pre><unassigned> <unassigned></unassigned></unassigned></pre>
San Salvador San Salvador Call	Expense	<unassigned></unassigned>
San Salvador. Van Rental	Expense	<unassigned></unassigned>
Savings Account?	Expense	Conassigned> Deductions: Other miscellaneous taxes
Taxes	Expense	
Taxes:AL Utility Tax	Expense	<unassigned></unassigned>
Taxes:AL Utility Tax:AL Public S	Expense	<unassigned></unassigned>
Taxes:Federal	Expense	<unassigned></unassigned>
Taxes:Federal:Deposits 2008	Expense	<unassigned></unassigned>
Taxes:Federal:Trade Commissio	Expense	<unassigned></unassigned>
Taxes:FL Communications Tax	Expense	<unassigned></unassigned>
Taxes:FL Regulatory Tax	Expense	<unassigned></unassigned>
Taxes:Local	Expense	Deductions; Other miscellaneous taxes
Taxes:Property	Expense	Deductions: Local property taxes
Taxes:State	Expense	Deductions: State franchise or inc. tax
Taxes:Transactional Tax	Expense	<unassigned></unassigned>
Telephones	Expense	<unassigned></unassigned>
Telephones:Cellular	Expense	<unassigned></unassigned>
Telephones:Local / Long Distanc	Expense	<unassigned></unassigned>
Telephones:Office Fax	Expense	<unassigned></unassigned>
Telephones:Sprint - Angie	Expense	<unassigned></unassigned>
Travel & Ent	Expense	<unassigned></unassigned>
Travel & EntAirlines	Expense	<unassigned></unassigned>
		Deductions: Meals and entertainment(sub) to 50% li
Travel & Ent:Enterteinment	Expense	Deductions; Meals and entertailment/sub/ to 50 % if

Account	Туре	Tax Line
Travel & Ent:Fuel	Expense	<unassigned></unassigned>
Travel & Ent.Hotels	Expense	<unassigned></unassigned>
Travel & Ent Internet	Expense	<unassigned></unassigned>
Travel & Ent:Lodging	Expense	<unassigned></unassigned>
Travel & Ent Lunch in Call Center	Expense	<unassigned></unassigned>
Travel & Ent:Meals	Expense	Deductions: Meals and entertainment(sub) to 50% li
Travel & Ent:Meals:Christmas Pa	Expense	<linassigned></linassigned>
Travel & Ent.Meals:Office Emplo	Expense	<unassigned></unassigned>
Travel & Ent:Parking	Expense	<unassigned></unassigned>
Travel & Ent:PMAP - Lost Key M	Expense	<unassigned></unassigned>
Travel & Ent Rental Car	Expense	<unassigned></unassigned>
Travel & Ent:Tolls	Expense	<unassigned></unassigned>
Travel & Ent:Travel	Expense	<unassigned></unassigned>
Travel & Ent:Travel:Cab	Expense	<unassigned></unassigned>
Travel & Ent:Travel:Car rental	Expense	<unassigned></unassigned>
True Wireless Investment	Expense	<unassigned></unassigned>
Unidentified Expenses	Expense	<linassigned></linassigned>
Unidentified Expenses: Angle Wa	Expense	<unassigned></unassigned>
Unidentified Expenses: Chris Wat	Expense	<unassigned></unassigned>
Unidentified Expenses:Lenny Solt	Expense	<unassigned></unassigned>
Utilities	Expense	Other Deductions: Other deductions
Utilities:Gas and Electric	Expense	Other Deductions: Other deductions
Utilities:Gas and Electric:Tampa	Expense	<unassigned></unassigned>
Utilities:Water	Expense	Other Deductions: Other deductions
Interest Income	Other income	Income: Other income
Other Income	Other Income	Income: Other income
Notes Receivable-Image Painting	Other Expense	<unassigned></unassigned>
Other Expenses	Other Expense	Other Deductions: Other deductions

10. ORGANIZATIONAL CHART

No affiliates.