

EXHIBIT A

WiMacTel, Inc.

Certificate of Formation and
Certificate of Good Standing in Utah



Francine Giani
Executive Director
Department of Commerce

Gary Herbert
Governor
State of Utah

Kathy Berg
Director
Division of Corporations
& Commercial Code

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

NATIONAL REGISTERED AGENTS, INC.
WIMACTEL, INC.
2778 W SHADY BEND LANE
LEHI UT 84043-5676

Access Code
Code: 4694109



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

CERTIFICATE OF REGISTRATION

Corporation - Foreign - Profit

This certifies that **WIMACTEL, INC.** has been filed and approved on **May 27, 2010** and has been issued the registration number **7692592-0143** 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.

EXHIBIT C

WiMacTel, Inc.

Chart of Accounts

WiMacTel Inc., Chart of Accounts

Account #	Account Description	Account Type	Type
1010	Petty Cash	Current Assets (Cash)	Cash
1050	Checking -	Current Assets (Cash)	Cash
1051	Open	Current Assets	
1052	Open	Current Assets	
1053	Customer Refunds	Current Assets	
1054	Open	Current Assets	
1055	Open	Current Assets	
1056	Open	Current Assets	
1057	Open	Current Assets	
1060	Open	Current Assets	
1061	Restricted Cash Deposits	Current Assets	
1070	Checking -	Current Assets (Cash)	Cash
1075	Checking-	Current Assets	
1080	Checking -	Current Assets	
1100	Accounts Receivable	Current Assets	
1110	Receivable - Customers	Current Assets	A/R
1111	Allowance for Bad Debts	Current Assets	
1112	CABS Receivables	Current Assets	
1121	CABS-Allow. for Doubtful A/C	Current Assets	
1130	Due to/from	Current Assets	
1135	Due to/from	Current Assets	
1140	Due to/from	Current Assets	
1145	Due to/from	Current Assets	
1150	Due to/from	Current Assets	
1155	Due To/From	Current Assets	
1157	Due To/From	Current Assets	
1165	Due To/From	Current Assets	
1170	Employee Advances	Current Assets	
1900	Prepaid Expenses	Current Assets	
1905	Prepaid Expenses	Current Assets	
1907	Prepaid MRC Charges	Current Assets	
1908	PPD OCC Charges	Current Assets	
1910	Prepaid Insurance	Current Assets	
1920	Prepaid Taxes	Current Assets	
1930	Accrued Interest Receivable	Current Assets	
1935	Accrued Usage Receivable	Other Assets	
1938	Accrued POTS/TAMS Receivable	Other Assets	
1940	Utility/Phone Deposits	Other Assets	
1942	Deferred Tax Asset	Current Assets	
1945	Deposits-	Other Assets	
2000	Property and Equipment (Net)	Fixed Assets	
2100	Office Equipment\Computers	Fixed Assets	
2110	Accum Deprn - Office Equipment	Fixed Assets	
2150	Capitalized Software	Fixed Assets	
2155	Accum. Deprec.-Software	Fixed Assets	
2200	Vehicles	Fixed Assets	
2210	Accum. Deprn. - Vehicles	Fixed Assets	
2215	Leasehold Improvements	Fixed Assets	
2216	Accumulated Amortization	Fixed Assets	

WiMacTel Inc., Chart of Accounts

Account #	Account Description	Account Type	Type
2600	Investment in Sub. -	Other Assets	
2601	Investment in Sub. -	Other Assets	
2604	Investment -	Other Assets	
2605	Investment -	Other Assets	
2650	Due from Subsidiaries	Other Assets	
2700	Organization Costs	Other Assets	
3000	Accounts Payable	Current Liabilities	
3001	Accounts Payable	Current Liabilities	
3010	Accrued Expenses	Current Liabilities	A/P
3018	Accrued Commissions Payable	Current Liabilities	
3020	Accrued Usage Charges	Current Liabilities	
3030	Customer Deposits Payable	Current Liabilities	
3035	Unearned Revenue	Current Liabilities	
3040	Loan Payable -	Current Liabilities	
3050	Loan Payable -	Current Liabilities	
3065	Commissions Payable	Current Liabilities	
3100	Salaries Payable	Current Liabilities	A/P
3160	Employee Benefits Payable	Current Liabilities	A/P
3180	Vacation Withheld	Current Liabilities	
3190	Workers' Comp. Insurance	Current Liabilities	A/P
3200	Payroll Taxes Payable	Current Liabilities	
3205	Income Tax Payable	Current Liabilities	
3210	Federal Withholding	Current Liabilities	A/P
3220	FICA Withholding	Current Liabilities	A/P
3230	FICA Employer	Current Liabilities	A/P
3240	Federal Unemployment	Current Liabilities	A/P
3250	State Withholding	Current Liabilities	A/P
3260	State Unemployment	Current Liabilities	A/P
3270	Local Payroll Taxes Payable	Current Liabilities	A/P
3280	Billed Taxes Payable	Current Liabilities	
3285	MRC Coupons Redeemable	Current Liabilities	
3300	Accrued Interest	Current Liabilities	
3310	Accrued Payroll	Current Liabilities	
3400	Current Long-Term Debt	Current Liabilities	
3700	Capital Lease Obligations	Long-Term Liabilities	
3800	Long-Term Liabilities	Long-Term Liabilities	
3805	Deferred Tax Liability	Long-Term Liabilities	
4000	Equity	Equity	
4400	Common Stock	Equity	
4401	Additional Paid-in Capital	Equity	
4500	Retained Earnings	Retained Earnings	
5000	Income	Sales	
5010	Consulting Income	Sales	
5020	Outsourcing Revenue	Sales	
5030	Intercompany Service Revenue	Sales	
5040	RSLNY-Local MRC Revenue	Sales	
5041	NJRSL-Local MRC Revenue	Sales	P
5042	PARSL-Local MRC Revenue	Sales	P
5043	MARSL-Local MRC Revenue	Sales	P

WiMacTel Inc., Chart of Accounts

Account #	Account Description	Account Type	Type
5044	WARSL-Local MRC Revenue	Sales	P
5045	RSLNY-Local Usage Revenue	Sales	P
5046	NJRSL-Local Usage Revenue	Sales	P
5047	PARSL-Local Usage Revenue	Sales	P
5048	MARSL-Local Usage Revenue	Sales	P
5049	WARSL-Local Usage Revenue	Sales	P
5050	RSLNY-LD IntraLATA Revenue	Sales	P
5051	NJRSL-LD IntraLATA Revenue	Sales	P
5052	PARSL-LD IntraLATA Revenue	Sales	P
5053	MARSL-LD IntraLATA Revenue	Sales	P
5054	WARSL-LD IntraLATA Revenue	Sales	P
5055	RSLNY-LD Intrastate Revenue	Sales	P
5056	NJRSL-LD Intrastate Revenue	Sales	P
5057	PARSL-LD Intrastate Revenue	Sales	P
5058	MARSL- LD Intrastate Revenue	Sales	P
5059	WARSL-LD Intrastate Revenue	Sales	P
5060	RSLNY- LD Interstate Revenue	Sales	P
5061	NJRSL-LD Interstate Revenue	Sales	P
5062	PARSL-LD Interstate Revenue	Sales	P
5063	MARSL-LD Interstate Revenue	Sales	P
5064	WARSL-LD Interstate Revenue	Sales	P
5065	RSLNY-LD International Revenue	Sales	P
5066	NJRSL-LD International Revenue	Sales	P
5067	PARSL-LD International Revenue	Sales	P
5068	MARSL-LD International Revenue	Sales	P
5069	WARSL-LD International Revenue	Sales	P
5085	RSLNY-OCC Revenue	Sales	P
5086	NJRSL-OCC Revenue	Sales	P
5087	PARSL-OCC Revenue	Sales	P
5088	MARSL-OCC Revenue	Sales	P
5089	WARSL-OCC Revenue	Sales	P
5140	UNEPNY-Local MRC Revenue	Sales	P
5141	NJUNEP-Local MRC	Sales	P
5145	UNEPNY-Local Usage Revenue	Sales	P
5146	NJUNEP-Local Usage Revenue	Sales	P
5150	UNEPNY-LD IntraLATA Revenue	Sales	P
5151	NJUNEP-LD IntraLATA Revenue	Sales	P
5155	UNEPNY-LD Intrastate Revenue	Sales	P
5156	NJUNEP-LD Intrastate Revenue	Sales	P
5160	UNEPNY-LD Interstate Revenue	Sales	P
5165	UNEPNY-LD International Rev.	Sales	P
5166	NJUNEP-LD International Rev.	Sales	P
5175	CABS Usage Revenue	Sales	P
5180	UNEPNY-CABS PICC Revenue	Sales	P
5185	UNEPNY-OCC Revenue	Sales	P
5186	NJUNEP-OCC Revenue	Sales	P
5200	Financing Fees Revenue	Sales	P
5205	Unallocated Revenue	Sales	P
5210	Other Telecom Revenue	Sales	P

WiMacTel Inc., Chart of Accounts

Account #	Account Description	Account Type	Type
5220	Wholesale Revenue	Sales	P
6040	RSLNY-Local MRC Charges	Cost of Goods Sold	P
6041	NJRSL-Local MRC Charges	Cost of Goods Sold	P
6045	RSLNY-Local Usage Charges	Cost of Goods Sold	P
6046	NJRSL-Local Usage Charges	Cost of Goods Sold	P
6047	WARSL-Local Usage Charges	Cost of Goods Sold	P
6050	RSLNY-LD-IntraLATA Charges	Cost of Goods Sold	P
6051	NJRSL-LD IntraLATA charges	Cost of Goods Sold	P
6055	RSLNY-LD-Intrastate Charges	Cost of Goods Sold	P
6056	NJRSL-LD Intrastate charges	Cost of Goods Sold	P
6060	RSLNY-LD-Interstate Charges	Cost of Goods Sold	P
6061	NJRSL-LD Interstate charges	Cost of Goods Sold	P
6065	RSLNY-LD International Charges	Cost of Goods Sold	P
6066	NJRSL-LD International charges	Cost of Goods Sold	P
6073	RSLNY-LD-PICC Charges	Cost of Goods Sold	P
6085	RSLNY-OCC Charges	Cost of Goods Sold	P
6086	NJRSL-OCC charges	Cost of Goods Sold	P
6087	RSLNY-MTA Municipal Taxes	Cost of Goods Sold	P
6088	NJRSL-Municipal Taxes	Cost of Goods Sold	P
6090	RSLNY- Other Taxes/Surcharges	Cost of Goods Sold	P
6091	NJRSL-Other Taxes/Surcharges	Cost of Goods Sold	P
6140	UNEPNY-Local MRC Charges	Cost of Goods Sold	P
6141	NJUNEP-Local MRC charges	Cost of Goods Sold	P
6142	PAUNEP-Local MRC Charges	Cost of Goods Sold	P
6143	MA - Local MRC Charges	Cost of Goods Sold	P
6145	UNEPNY-Local Usage Charges	Cost of Goods Sold	P
6146	NJUNEP-Local Usage charges	Cost of Goods Sold	P
6147	PAUNEP-Local Usage Charges	Cost of Goods Sold	P
6148	MA - Local Usage Charges	Cost of Goods Sold	P
6150	UNEPNY-LD-IntraLATA Charges	Cost of Goods Sold	P
6151	NJUNEP-LD IntraLATA Charges	Cost of Goods Sold	P
6152	PAUNEP-LD-IntraLATA Charges	Cost of Goods Sold	P
6153	MA- LD IntraLATA charges	Cost of Goods Sold	P
6155	UNEPNY-LD Intrastate Charges	Cost of Goods Sold	P
6156	NJUNEP-LD Intrastate Charges	Cost of Goods Sold	P
6157	PAUNEP-LD Intrastate	Cost of Goods Sold	P
6158	MA- LD Intrastate	Cost of Goods Sold	P
6160	UNEPNY-LD Interstate Charges	Cost of Goods Sold	P
6161	NJUNEP-LD Interstate Charges	Cost of Goods Sold	P
6162	PAUNEP-LD Interstate Charges	Cost of Goods Sold	P
6163	MA- LD Interstate	Cost of Goods Sold	P
6165	UNEPNY-LD International Charge	Cost of Goods Sold	P
6166	NJUNEP-LD International Charge	Cost of Goods Sold	P
6167	PAUNEP-LD International	Cost of Goods Sold	P
6168	MA- LD International Charges	Cost of Goods Sold	P
6173	UNEPNY-LD-PICC Charges	Cost of Goods Sold	P
6183	MA- OCC charges	Cost of Goods Sold	P
6184	PAUNEP-OCC Charges	Cost of Goods Sold	P
6185	UNEPNY-OCC Charges	Cost of Goods Sold	P

WiMacTel Inc., Chart of Accounts

Account #	Account Description	Account Type	Type
6186	NJUNEP-OCC Charges	Cost of Goods Sold	P
6187	UNEPNY-MTA Municipal Taxes	Cost of Goods Sold	P
6188	NJUNEP-MTA Municipal Taxes	Cost of Goods Sold	P
6189	PAUNEP-MTA Municipal Charges	Cost of Goods Sold	P
6190	UNEPNY-Other Taxes/Surcharges	Cost of Goods Sold	P
6191	NJUNEP- Other Taxes/Surcharges	Cost of Goods Sold	P
6192	PAUNEP- Other Taxes/Surcharges	Cost of Goods Sold	P
6193	MA- Other Taxes & Surcharges	Cost of Goods Sold	P
6195	PA Wholesale Charges	Cost of Goods Sold	P
6210	Late Fee Charges	Cost of Goods Sold	P
6220	Phone Line Repair	Cost of Goods Sold	P
7000	Payroll Expenses	Expenses	S
7010	Staff Salaries -	Expenses	P
7020	Staff Salaries and Wages	Expenses	P
7100	Payroll Tax Expense	Expenses	P
7150	Workers' Comp. Insurance	Expenses	P
7200	Employee Benefits	Expenses	C
7207	401k Expense	Expenses	P
7210	Health Insurance	Expenses	P
7220	Life Insurance	Expenses	P
7222	Insurance-Other	Expenses	P
7299	Payroll Expenses	Expenses	S
7300	General Expenses	Expenses	C
7310	Advertising	Expenses	P
7315	Marketing	Expenses	P
7317	Telemarketing	Expenses	P
7320	Bad Debts	Expenses	P
7321	CABS-Bad Debt	Expenses	P
7330	Bank Charges	Expenses	P
7347	C.C./Misc. Finance Charges	Expenses	P
7350	Dues and Subscriptions	Expenses	P
7360	Depreciation Expense	Expenses	P
7362	Depreciation Exp - Software	Expenses	P
7363	Amortization Expense	Expenses	P
7365	Finders Fees Expense	Expenses	P
7370	Freight Expense	Expenses	P
7380	Insurance	Expenses	P
7390	Legal & Accounting	Expenses	P
7395	Consulting Fees	Expenses	P
7397	Commission Expense	Expenses	P
7400	Licenses Expense	Expenses	P
7402	Lodging Expense	Expenses	P
7405	Meals Expense	Expenses	P
7406	Mileage Expense	Expenses	P
7408	Conference Fees	Expenses	P
7410	Computer Supplies Expense	Expenses	P
7415	Sundries Expense	Expenses	P
7420	Office Supplies Expense	Expenses	P
7421	Equipment Rental	Expenses	P

WiMacTel Inc., Chart of Accounts

Account #	Account Description	Account Type	Type
7422	Customer Verification Expense	Expenses	P
7423	Outside Services	Expenses	P
7424	Parking Expenses	Expenses	P
7425	Payroll Processing Fees	Expenses	P
7430	Postage Expense	Expenses	P
7435	Press Release Expense	Expenses	P
7437	Printing Expense	Expenses	P
7438	Public Company Fees	Expenses	P
7439	Registration Fees Expense	Expenses	P
7440	Rent Expense	Expenses	P
7445	Repairs & Maintenance	Expenses	P
7450	Stock Transfer Fees	Expenses	P
7460	Telephone	Expenses	P
7465	Telephone - Mobile	Expenses	P
7466	Telephone - Internet Connect.	Expenses	P
7470	Telephone-T-1 Access	Expenses	P
7480	Travel Expense	Expenses	P
7490	Utilities	Expenses	P
7500	Vehicle Expense	Expenses	P
7510	Miscellaneous Expense	Expenses	P
8000	Other Income & Expense	Other Income & Expenses	C
8005	Realized Gain (Loss)	Other Income & Expenses	P
8010	Unrealized Gain (Loss)	Other Income & Expenses	P
8100	Interest Income	Other Income & Expenses	P
8200	Finance Charge Income	Other Income & Expenses	P
8300	Miscellaneous Income	Other Income & Expenses	P
8800	Interest Expense	Other Income & Expenses	P
9100	Federal Income Tax	Income Tax Expenses	P
9105	Federal Provision (Benefit)	Income Tax Expenses	P
9200	State Income Tax	Income Tax Expenses	P

EXHIBIT D

WiMacTel, Inc.

Financial Statements

The company is providing the consolidated financials of its parent company, Quortech Equities Ltd. in support of the company's financial ability to provide local exchange services.

QUORTECH CONSOLIDATED

**(These statements include: QuorTech Solutions Inc. and
iTechnology Customer Service and Support Inc. and
QuorTech freight and Logistics Ltd., and WiMacTel, Inc.)**

FINANCIAL STATEMENTS

July 31, 2010

To The Shareholders
**Quortech Solutions Inc. and
iTechnology Customer Service and Support Inc.
and QuorTech Freight and Logistics
Inc. and WiMacTel, Inc.**

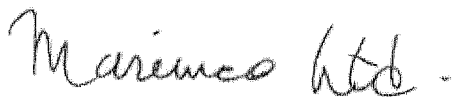
NOTICE TO READER REPORT

We have compiled the Consolidated Balance Sheet and Income Statement consisting of the company's **iTECHNOLOGY CUSTOMER SERVICE & SUPPORT INC. and QUORTECH SOLUTIONS INC. and QUORTECH FREIGHT AND LOGISTICS INC. and WIMACTEL, INC.** as at **JULY 31, 2010** for the seven month then ended.

Our compilation was made in accordance with generally accepted standards for notice to reader reports and accordingly consists from information provided by management of the company.

Our compilation does not constitute an audit, review nor have we attempted to verify the accuracy or completeness of such information.

Readers are cautioned that these statements may not be appropriate for their purposes



Marimco Management Consultants Ltd.

Calgary, Alberta
October 14, 2010

MARIMCO MANAGEMENT CONSULTANTS LTD.

QuorTech Equities Consolidated**Balance Sheet****31-Jul-10****2,010****2,009****(With Prior Period Information For Comparison)****Current Assets**

Bank	311,286	149,905
Accounts Receivable US	329,935	402,794
Accounts Receivable Cdn (incl SRED)	893,293	867,597
Accounts Receivable allowance	(20,317)	(20,317)
Prepays & Deposits	9,550	6,500
Deferred Income Tax	200,000	200,000
Inventory and Work In Process and Reserves	163,236	263,236

Total Current Assets **1,886,983** **1,869,715****Fixed Assets**

Equipment	632,147	606,312
Accum Depre	(603,563)	(596,589)

Total Fixed Assets **28,584** **9,723****Other Assets**

Reorganization and New Venture Costs	234,663	160,000
Other Intangibles	5,900	5,900
Amortization intangibles	(46,036)	(46,036)

Total Other Assets **194,527** **119,864****Total Assets** **2,110,094** **1,999,301****Current Liabilities**

Accounts Payable US	245,748	452,346
Accounts Payable Cdn	590,909	376,033
GSTHST and Sales Tax Payable	15,615	10,844
Payroll and Income Tax Payable	8,000	38,977
Accrued Expenses	169,879	240,000
Accrued Warranty Liability and Other Liability	147,810	147,810
Other Liability	4,000	0
Accrued Wages, Commissions and Vacation	11,326	36,123

Total Current Liabilities **1,193,287** **1,302,134****Long Term Liabilities**

Pacific Credit	17,500	70,000
Due to Mmcl	54,688	54,688
Other	81,208	81,208

153,396 **205,895****1,346,682** **1,508,030****Shareholder Equity**

Translation Adjustment	48,402	59,882
Share Capital Common and Paid Up Capital	482,403	482,403
Share Capital Preferred	639,923	639,923

Retained Earnings (Deficit) **(407,317)** **(690,937)****Total Shareholder Equity** **763,411** **491,271****Total Liabilities and Equity** **2,110,094** **1,999,301**

MARIMCO MANAGEMENT CONSULTANTS LTD.

**QuorTech Equities Consolidated
Statement of Income and Retained Earnings
For The Seven Months Ended July 31 2010
With Prior Year Figures for Comparison**

	2010	2009
Revenue	2,673,583	4,966,597
Cost of Sales	924,615	2,070,841
Gross Profit	1,748,968	2,895,756
Sales Expenses	65.4% 191,271	58.3% 536,922
Operating Expenses		
Accounting and Professional Fees	59,551	157,229
Advertising & Promotions	19	3,388
Amortization/Depreciation	6,973	6,973
Automotive	27,230	43,932
Bad Debts	32,599	4,631
Bank Charges	11,473	42,038
Business and Property Taxes	3,000	6,991
Computer Supplies and Lease	46,200	63,960
Insurance, Licenses	52,577	6,477
Equipment Rentals	17,423	105,874
Interest on Long Term Debt	7,341	5,012
Management and Director Fees	210,000	498,656
Office	9,374	44,922
Product Development (net)	309,523	627,192
Rent and Storage	6,025	95,687
Supplies and Equipment Rental	69,685	5,515
Salaries and Wages and Fringe	305,928	455,312
Telephone and Utilities	56,595	67,746
Travel and Conferences	29,462	68,279
Warranty	0	(50,000)
Total Operating Expenses	1,260,978	2,259,814
Net Operating Income (Loss) Before Other Items	296,719	99,020
Income Tax	13,099	0
Net Income (Loss) After Tax	283,620	99,020
Other Items		
Other Income (Expenses)	0	546,284
Net Income (Loss) For The Period	283,620	645,304
Retained Earnings (Deficit)		
Beginning of Year	(690,937)	(1,330,048)
Prior Period Adjustments	0	(6,193)
End of Year	(407,317)	(690,937)

QUORTECH CONSOLIDATED

**(QuorTech Solutions Inc. and
iTechnology Customer Service and Support Inc. and
QuorTech Freight and Logistics Inc.)**

FINANCIAL STATEMENTS

December 31 2009

To The Shareholders
**QUORTECH SOLUTIONS INC. and
ITECHNOLOGY CUSTOMER SERVICE &
SUPPORT INC. and QuorTech Freight and Logistics
Inc.**

NOTICE TO READER REPORT

We have compiled the Consolidated Balance Sheet and Income Statement consisting of the company's **ITECHNOLOGY CUSTOMER SERVICE & SUPPORT INC. and QUORTECH SOLUTIONS INC. and QUORTECH FREIGHT AND LOGISTICS INC.** as at **DECEMBER 31, 2009** for the year then ended.

Our compilation was made in accordance with generally accepted standards for notice to reader reports and accordingly consists from information provided by management of the company.

Our compilation does not constitute an audit, review nor have we attempted to verify the accuracy or completeness of such information.

Readers are cautioned that these statements may not be appropriate for their purposes

Marimco Ltd.

Marimco Management Consultants Ltd.

Calgary, Alberta
April 19, 2010

MARIMCO MANAGEMENT CONSULTANTS LTD.

QuorTech Equities Consolidated**Balance Sheet****31-Dec-09****2009****2008****(With Prior Period Information For Comparison)****Current Assets**

Bank	149,905	448,363
Accounts Receivable US	207,907	402,795
Accounts Receivable Cdn	738,348	118,413
Accounts Receivable allowance	(20,317)	(20,317)
Prepays & Deposits	6,700	0
Deferred Income Tax	200,000	200,000
Inventory and Work In Process and Reserves	263,000	0

Total Current Assets **1,545,543** **1,149,254****Fixed Assets**

Equipment	606,312	624,222
Accum Depre	(596,589)	(589,615)

Total Fixed Assets **9,723** **34,607****Other Assets**

Reorganization Costs	160,000	160,000
Other Intangibles	5,900	5,900
Amortization intangibles	(46,036)	(46,036)

Total Other Assets **119,864** **119,864****Total Assets****1,675,130** **1,303,725****Current Liabilities**

Accounts Payable US	551,967	310,804
Accounts Payable Cdn	527,410	716,326
GSTHST and Sales Tax Payable	(2,700)	6,321
Payroll and Income Tax Payable	39,637	6,184
Purchases Receipt Liability	0	21,586
Service Receipt Accrual	0	(8,567)
Accrued Expenses	240,000	772,810
Interest Payable	0	10,270
Accrued Warranty Liability and Other Liability	156,611	4,000
Deferred Revenue	100,000	100,000
Accrued Wages, Commissions and Vacation	36,000	32,956

Total Current Liabilities **1,648,925** **1,972,690****Long Term Liabilities**

Pacific Crest	70,000	128,317
QEL Equity/Millennium	169,512	0
QE, IBT, iTechess, iTechcon	81,208	81,208

320,720 **209,525****1,969,645** **2,182,215****Shareholder Equity**

Translation Adjustment	33,503	33,403
Share Capital Common and Paid Up Capital	110	110
Share Capital Preferred	639,923	639,923

Retained Earnings (Deficit) **(968,051)** **(1,551,926)****Total Shareholder Equity** **(294,515)** **(878,490)****Total Liabilities and Equity****1,675,130** **1,303,725**

MARIMCO MANAGEMENT CONSULTANTS LTD.

**QuorTech Equities Consolidated
Statement of Income and Retained Earnings
For The Year Ended December 31 2009
With Prior Year Figures for Comparison**

	2009	2008
Revenue	4,866,594	8,833,213
Cost of Sales	2,055,021	5,312,917
Gross Profit	2,811,573	3,520,296
	<i>57.77%</i>	<i>39.85%</i>
Sales Expenses		
Payroll	334,998	
Property Tax	10,745	
Insurance Operations	33,235	
Storage	550	
Telecommunications	4,944	
Other	57,932	
	<u>442,404</u>	
Operating Expenses		
Accounting and Professional Fees	157,225	165,823
Advertising & Promotions	3,358	3,970
Amortization/Depreciation	6,973	27,883
Automotive	43,932	45,997
Bad Debts	7,173	118,617
Bank Charges	38,560	0
Business and Property Taxes	6,000	10,496
Contract Services	91,564	0
Computer Supplies and Lease	58,639	35,914
Insurance, Licenses	11,268	41,310
Equipment Rentals	105,874	178,906
Interest on Long Term Debt	0	(4,669)
Management and Director Fees	505,856	633,226
Office	37,161	55,587
Product Development (net)	535,630	485,629
Rent and Storage	112,167	174,120
Supplies and Equipment Rental	0	14,117
Salaries and Wages and Fringe	535,186	1,040,985
Telephone and Utilities	68,018	32,622
Travel and Conferences	73,622	160,234
Warranty	(50,000)	221,740
Total Operating Expenses	2,348,206	3,442,507
Net Operating Income (Loss) Before Other Items	20,963	77,789
Other Income (Expenses)	318,284	81,320
Net Operating Income (Loss) Before Taxes	339,247	159,109
Provision for income tax (recoverable)	0	0
Net Income (Loss) For The Period	339,247	159,109
Retained Earnings (Deficit)		
Beginning of Year	(1,551,926)	(1,541,044)
Prior Period Adjustments	244,628	(169,991)
End of Year	(968,051)	(1,551,926)

EXHIBIT F

WiMacTel, Inc.

Evidence of Certification in Other Jurisdictions

WIMACTEL, Inc. Certification Status

Authorized States	CLEC Certification	Approval Date	IXC Certification	Approval Date
Alabama	Approved	9/7/2010	Approved	9/7/2010
Arizona			Pending	
Arkansas	Pending		Pending	
California	Pending		Pending	
Colorado	Pending		Pending	
Connecticut	Pending		Pending	
Delaware	Pending		Pending	
DC	Pending		Pending	
Florida	Approved	10/20/2010	Approved	7/8/2010
Georgia	Pending		Pending	
Idaho				
Illinois	Approved	10/6/2010	Approved	10/6/2010
Indiana	Pending		Pending	
Iowa	Pending		Not Required	
Kansas	Approved	8/31/2010	Approved	8/31/2010
Kentucky	Pending		Pending	
Louisiana	Pending		Pending	
Maine				
Maryland	Pending		Pending	
Massachusetts	Approved	8/25/2010	Approved	8/25/2010
Michigan				
Minnesota	Pending		Pending	
Mississippi				
Missouri	Pending		Pending	
Montana				
Nebraska	Pending		Pending	
Nevada	Pending		Pending	
New Hampshire	Pending		Pending	
New Jersey	Pending		Pending	
New Mexico	Approved	9/2/2010	Approved	9/8/2010
New York	Approved	10/22/2010	Approved	10/22/2010
North Carolina	Pending		Pending	
North Dakota				
Ohio				
Oklahoma	Pending		Pending	
Oregon	Approved	11/5/2010	Approved	11/5/2010
Pennsylvania	Pending		Pending	
Rhode Island	Pending		Pending	
South Carolina	Approved	10/18/2010	Approved	10/18/2010
South Dakota				
Tennessee	Pending		Pending	
Texas	Approved	10/29/2010	Approved	6/24/2010
Utah				
Vermont	Approved	11/8/2010	Approved	11/8/2010
Virginia				
Washington	Approved	10/16/2010	Approved	10/16/2010
West Virginia	Pending		Pending	
Wisconsin	Approved	7/26/2010	Approved	7/26/2010
Wyoming				

WiMacTel, Inc. has never had an application for CPCN certification denied nor has it had a CPCN revoked.