

Via Overnight Courier and Electronic Delivery

August 25, 2017

Public Service Commission of Utah
Commission Secretary
Heber M Wells Building
160 East 300 South, 4th Floor
Salt Lake City, UT 84111

RE: SQF, LLC - Application for Certificate of Public Convenience and Necessity

Enclosed for filing please find the Application for Certificate of Public Convenience and Necessity of SQF, LLC ("SQF"). Enclosed is an original and two (2) copies of the filing. An electronic copy of the filing is also provided via email to psc@utah.gov. A check in the amount of \$100.00 representing the filing fee is included pursuant to Utah Code Ann. § 54-7-6.

SQF is requesting confidential treatment for the financial statements provided as **Exhibit E**. Because SQF will not be able to use the PSC's SFTP system, it has filed a Motion to Deviate from this with this application and is only filing the redacted public versions of the financial statements via email. As such the confidential financial statements are labeled "confidential" and are provided in a sealed envelope with the paper filing in accordance with Utah Rule 746-100-16.

Please stamp the duplicate of this letter and return it in the postage paid envelope attached hereto.

Any questions you may have regarding this filing should be directed to me at 207-358-7415 or via e-mail to nbournakel@tilsontech.com.

Sincerely,



Nicholas Bournakel
Administrator – SQF, LLC
Ph: (207) 358-7415
E-mail: nbournakel@tilsontech.com

BEFORE THE PUBLIC SERVICE COMMISSION OF UTAH

In the Matter of the Application of
SQF, LLC
for a Certificate of Public Convenience and
Necessity to Provide Local Exchange
Telecommunications Services in the State of
Utah

DOCKET No. _____

APPLICATION

SQF, LLC ("Applicant"), by its undersigned representative and pursuant to Chapter 8b of Title 54 of the Utah Code, Utah Admin. Code § 746-100 *et seq.*, and the rules and regulations of the Utah Public Service Commission ("Commission"), hereby applies for a Certificate of Public Convenience and Necessity to authorize Applicant to provide facilities-based local exchange telecommunications service in the State of Utah. In support of this Application, Applicant states the following:

I. GENERAL INFORMATION

A. Applicant's legal name is SQF, LLC. Applicant is a Maine Limited Liability Company, and was authorized to do business in the State of Utah on August 10, 2017 (Utah Business Entity Number: 10482660-0161). Copies of Applicant's Certificate of Formation and authority to transact business as a foreign corporation are attached hereto as **Exhibit A.**

B. Applicant may be reached at its principal place of business at:

SQF, LLC
245 Commercial St., Suite 203
Portland, ME 04101
Phone: (207) 358-7415
[Email: nbournakel@tilsontech.com](mailto:nbournakel@tilsontech.com)

II. CONTACT INFORMATION

- A. Correspondence or communications pertaining to this Application should be directed to:

Nicholas Bournakel
SQF, LLC
245 Commercial St., Suite 203
Portland, ME 04101
Tel: (207) 358-7415
Fax: (207) 772-3427
Email: nbournakel@tilsontech.com

- B. Questions concerning Applicant's ongoing operations and regulatory compliance should be directed to:

SQF, LLC
245 Commercial St., Suite 203
Portland, ME 04101
Tel: (207) 358-7415
nbournakel@tilsontech.com
Attn: Nicholas Bournakel

- C. Customer inquiries and complaints should be directed to:

SQF, LLC
245 Commercial St., Suite 203
Portland, ME 04101
Tel: (207) 358-7415
nbournakel@tilsontech.com
Attn: Nicholas Bournakel

III. PROPOSED SERVICES

A. Proof of Bond in the Amount of \$100,000 (R746-349-3(A)(2))

Applicant does not plan to collect customer deposits or offer any prepaid services in the State of Utah. Accordingly, Applicant hereby requests a waiver of this bond requirement.

B. Construction or Acquisition of Facilities (R746-349-3(A)(3))

Applicant does not currently own property in the State of Utah, but will acquire or construct any facilities in the state as necessary in order to provide its services. Services will be provided using a combination of fixed lines and microwave links to ensure resiliency.

C. Services to be Offered (R746-349-3(A)(4))

1. Classes of Customers (R746-349-3(A)(4)(a))

Applicant intends to offer its services to business and other non-residential customers including: wireless carriers and other service providers.

2. Location of Service (R746-349-3(A)(4)(b))

Applicant seeks authority to offer local exchange services throughout the State of Utah to and from all points in the state that are currently or become open to competition.

3. Services Offered (R746-349-3(A)(4)(c))

SQF provides wholesale transport, trunks and loops to wireless local loop providers by increasing network coverage and network capacity with its services. SQF deploys small network nodes (low-powered small cellular antennas), facilities-based and leased fiber transport and routing/switching of comingled voice and data traffic (including local exchange bound service as internet protocol (IP) traffic generated by other retail providers) for its wholesale customers. SQF's customers include wireless internet service providers (ISP's) public safety network operators, CLECs, and cellular carriers.

D. Access to Standard Services (R746-349-3(A)(5))

To the extent that SQF provides basic local exchange services it will provide access to local exchange, operator services, directory assistance, directory listings, and emergency services such as 911 and E911 either through facilities-based interconnection or resale services purchased

from an underlying provider.

E. Implementation Schedule (R746-349-3(A)(6) and (13))

Pursuant to Section 252(c)(3) of the Telecommunications Act of 1996, 47 U.S.C. §252(c)(3), Applicant intends to initiate its operations in the State of Utah upon receipt of authority from the Commission.

IV. QUALIFICATIONS

A. Professional experience and education of managerial personnel and personnel responsible for Utah operations

Applicant does not plan to operate an office within the State of Utah. Responsibility For Utah operations will be handled by Applicant's management team from its headquarters in Portland, Maine. Copies of management's resumes are attached hereto as **Exhibit B.**

B. Organization Chart (R746-349-3(A)(8))

An organization chart listing all of Applicant's employees currently working or that plan to be working in or for Utah operations is attached hereto as **Exhibit D.**

C. Chart of Accounts (R746-349-3(A)(9))

Applicant's chart of accounts, including account numbers, names, and brief descriptions, can be provided to the Commission upon request.

D. Financial Statements (R746-349-3(A)(10))

Attached as **Exhibit E** are the financial statements of Applicant's parent company, Tilson Technology Management, Inc., demonstrating that the Applicant has sufficient resources to initiate operations, and provide the services for which it seeks authority. The entirety of

Applicant's operations in Utah will be financed by Applicant's parent company, Tilson Technology Management, Inc. Please note that the information provided in **Exhibit E** is proprietary, and has been attached in a sealed envelope marked "**Confidential — Subject to Public Service Commission of Utah Rule R 746-100-16.**" As **Exhibit E** contains sensitive information regarding Applicant's business operations, Applicant respectfully requests that this information be treated confidentially, and not be released to any member of the public absent Applicant's prior written consent.

**1. Balance Sheet, Income Statement, and Cash Flow Statement
(R746-349- 3(A)(10)(a))**

Applicant's most recent balance sheet, income statement, and cash flow statement are attached hereto as **Exhibit E**.

2. Letter from Management (R746-349-3(A)(10)(b))

A letter from Applicant's management team, attesting to the accuracy, integrity, and objectivity of the financial statements provided in **Exhibit E**, and attesting that the financial statements were prepared in accordance with GAAP, is attached hereto as **Exhibit E**.

3. Start-up Company (R746-349-3(A)(10)(c))

Applicant is a start-up company. Accordingly, a copy of Applicant's most recent, GAAP-compliant balance sheet is attached hereto as **Exhibit E**.

4. Parent Company Financials (R746-349-3(A)(10)(d))

Financial information regarding Applicant's parent company, Tilson Technology Management, Inc., is attached hereto as **Exhibit E**.

5. Additional Financial Information (R746-349-3(A)(11))

a. Positive Net Worth (R746-349-3(A)(11)(a))

As indicated in the financial statements attached hereto as **Exhibit E**, Applicant has a positive net worth.

b. Income and Cash Flow (R746-349-3 (A)(11)(b))

Please see Section IV(D)(6) of this Application for evidence of sufficient projected and verifiable cash flow to meet the cash needs as shown in Applicant's five-year projection of expected operations.

c. Proof of Bond (R746-349-3 (A)(11)(c))

Applicant requests a waiver of its bond requirement as does not intend to solicit customer deposits, or offer any prepaid telecommunications services.

6. Five-Year Projection of Expected Operations (R746-349-3(A)(12))

Applicant operates on a customer demand basis as each customer has individual needs that vary according to the size and type of the company, each customer will have a unique build-out plan and equipment requirement. Applicant does not plan to deploy a system until it has a customer under contract. As such, Applicant cannot meaningfully determine its projected income, expenses, and operations until a build-out plan has been identified by a prospective customer.

E. Technical and Managerial Abilities (R746-349-3(A)(14))

Applicant's officers have the necessary managerial and technical capabilities necessary to provide local exchange telecommunications services in the State of Utah. Applicant's management team has extensive experience in the telecommunications industry. Please see **Exhibit B** for resumes of Applicant's management team.

1. Proof of Certification (R746-349-3(A)(14)(a))

Applicant is currently in the process of obtaining authority to operate or registration in all fifty (50) states, and the District of Columbia. Please see the attached **Exhibit C** for a list of jurisdictions in which SQF is certified to provide its telecommunications services. Of these jurisdictions, SQF is currently providing service in Pennsylvania, New York, and New Jersey. Applicant will update the Commission with a list of jurisdictions in which it is licensed or registered to operate upon request.

2. Company Experience in Providing Telecommunications Services (R746-349-3(A)(14)(b))

SQF as a startup company began provisioning its telecommunications services in the above-mentioned jurisdictions in 2016. However, SQF through its management team has experience in the telecommunications industry for well over two (2) years. Please refer to the attached **Exhibit B** for detail regarding Applicant's experience with telecommunications services.

F. Proof of Authority to Conduct Business in Utah (R746-349-3(A)(16))

Applicant was granted authority to conduct business in the State of Utah by the Utah Secretary of State on August 10, 2017. Applicant's Utah Business Entity Number is 10482660-0161. Please see **Exhibit A** attached hereto for a copy of Applicant's certificate of authority to conduct business in Utah.

G. Unauthorized Switching, Solicitation of New Customers, and Prevention of Unauthorized Switching (R746-349-3(A)(17))

Utah law and the Federal Communications Commission's ("FCC") regulations governing how interexchange carriers may change a consumer's Primary Interexchange Carrier ("PIC") are not applicable to Applicant as it is applying only for authority to operate as a local exchange service provider in Utah. However, SQF states that it will comply with the FCC's regulations

governing how carriers may change a customer's primary local exchange provider.

1. Sanctions (R746-349-3(A)(17)(a))

Applicant has never had sanctions imposed against it for unauthorized switching.

2. Documentation of Complaints Regarding Unauthorized Switching (R746-349-3(A)(17)(b))

Applicant has never had complaints against it for unauthorized switching.

3. Applicant's Responses to Complaints Regarding Unauthorized Switching (R746-349-3(A)(17)(c))

Applicant has never had complaints or sanctions imposed against it for unauthorized switching.

H. Applicant's Written Policies Governing Solicitation of Customers/Statement Regarding Prevention of Unauthorized Switching (R746-349-3(A)(18))

Applicant utilizes company sales representatives to market its services and will offer services to its customers on an individual contract basis with these business customers. All rates, terms, and conditions for services will be provided in these contracts, and these contracts will be entered into, amended, or renewed by the customer.

I. Proposed Tariff (R746-405 and 406)

Applicant's proposed tariff is attached hereto as **Exhibit F**.

V. PUBLIC INTEREST STATEMENT

Pursuant to R746-349-3(A)(15), Applicant hereby states that the Commission's approval of this Application will serve the public interest by creating greater competition in Utah's local exchange marketplace. As described above, SQF is managerially, technically, and financially qualified to provide telecommunications service in Utah. By expanding the availability of telecommunications services in Utah, the State's telecommunications infrastructure will be

improved, and with it, economic development will be facilitated. In addition, SQF's services are designed to use wireline telecommunications to supplement wireless coverage without requiring the construction of large towers.

Grant of this application will have both direct and indirect public benefits. Direct in that the public will use the services offered by SQF; and also indirect in that with SQF in the market, the increased competition will provide an incentive for existing carriers to improve their service offerings and become more efficient, productive, and innovative.

There are significant economic benefits to allowing for increased competition in the realm of telecommunications services, in particular, a greater ability to attract and retain small and mid-sized businesses in the State. For all of the aforementioned reasons, the public convenience and necessity will be served by the Commission's issuance of a Certificate of Public Convenience and Necessity to Applicant authorizing it to provide services as described herein.

SQF, LLC respectfully requests that the Utah Public Service Commission accept the foregoing Application for filing, to grant it a Certificate of Public Convenience and Necessity to provide local exchange service in the State of Utah, and to grant any and all waivers requested in this Application.

Respectfully Submitted,



Nicholas Bournakel
Administrator – SQF, LLC
245 Commercial St., Suite 203
Portland, ME 04101
Tel: (207) 358-7415
Fax: (207) 772-3427
nbournakel@tilsontech.com

Dated: August 25, 2017

LIST OF EXHIBITS

<u>EXHIBIT A</u>	Cert. of Formation/Cert. of Authority in Utah
<u>EXHIBIT B</u>	Key Leadership/Management Resumes
<u>EXHIBIT C</u>	Evidence of Certification in Other Jurisdictions
<u>EXHIBIT D</u>	Organization Chart
<u>EXHIBIT E</u>	Financial Statements (Confidential – Submitted Under Seal)
<u>EXHIBIT F</u>	Proposed Tariff
<u>EXHIBIT G</u>	Motion to Deviate from e-filing procedures
<u>EXHIBIT H</u>	Verification/Affidavit

EXHIBIT A Cert. of Formation/Cert. of Authority in Utah

**MAINE
LIMITED LIABILITY COMPANY

STATE OF MAINE

CERTIFICATE OF FORMATION**

Filing Fee \$175.00

File No 20130037DC Pages 2
Fee Paid \$ 175
DCN 2121932700023 DLLC
-----FILED-----
07/11/2012


Deputy Secretary of State

A True Copy When Attested By Signature

Deputy Secretary of State

Pursuant to 31 MRSA §1531, the undersigned executes and delivers the following Certificate of Formation:

FIRST: The name of the limited liability company is:

SQF, LLC

(A limited liability company name must contain the words "limited liability company" or "limited company" or the abbreviation "LLC," "LLC," "L.C." or "LC" or, in the case of a low-profit limited liability company, "L3C" or "L3c" - see 31 MRSA 1308.)

SECOND: Filing Date* (select one)



Date of this filing; or



Later effective date (specified here) _____

THIRD: Designation as a low profit LLC (Check only if applicable)



This is a low-profit limited liability company pursuant to 31 MRSA §1611 meeting all qualifications set forth here:

A. The company intends to qualify as a low-profit limited liability company;

B. The company must at all times significantly further the accomplishment of one or more of the charitable or educational purposes within the meaning of Section 170(c)(2)(B) of the Internal Revenue Code of 1986, as it may be amended, revised or succeeded, and must list the specific charitable or educational purposes the company will further;

C. No significant purpose of the company is the production of income or the appreciation of property. The fact that a person produces significant income or capital appreciation is not, in the absence of other factors, conclusive evidence of a significant purpose involving the production of income or the appreciation of property, and

D. No purpose of the company is to accomplish one or more political or legislative purpose within the meaning of Section 170(c)(2)(D) of the Internal Revenue Code of 1986, or its successor.

FOURTH: Designation as a professional LLC (Check only if applicable):



This is a professional limited liability company* formed pursuant to 13 MRSA Chapter 22-A to provide the following professional services:

(Type of professional services)

Form No. MLLC-6 (1 of 2)

FIFTH: The Registered Agent is a (select either a Commercial or Noncommercial Registered Agent)



Commercial Registered Agent

CRA Public Number

P10068

Corporation Service Company
(Name of commercial registered agent)



Noncommercial Registered Agent

(Name of noncommercial registered agent)

(physical location, not P O Box – street, city, state and zip code)

(mailing address if different from above)

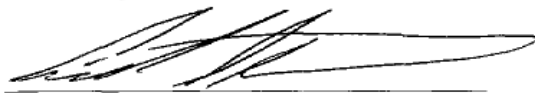
SIXTH: Pursuant to 5 MRSA §105 2, the registered agent listed above has consented to serve as the registered agent for this limited liability company

SEVENTH: Other matters the members determine to include are set forth in the attached Exhibit _____, and made a part hereof.

****Authorized person(s)**

Dated

7/10/2012


(Signature)

Ande Smith, Vice President

(Type or print name and capacity)

(Signature)

(Type or print name and capacity)

***Examples** of professional service limited liability companies are accountants, attorneys, chiropractors, dentists, registered nurses and veterinarians (This is not an inclusive list – see 13 MRSA §723 7)

****Pursuant to 31 MRSA §1676 1 A, Certificate of Formation MUST be signed by at least one authorized person**

The execution of this certificate constitutes an oath or affirmation under the penalties of false swearing under 17-A MRSA §453

Please remit your payment made payable to the Maine Secretary of State

Submit completed form to

Secretary of State

Division of Corporations, UCC and Commissions

101 State House Station

Augusta, ME 04333-0101

Telephone Inquiries: (207) 624-7752

Email Inquiries: CEC.Corporations@Maine.gov

Form No. MLLC-6 (2 of 2) 7/1/2011



Utah Department of Commerce
Division of Corporations & Commercial Code
160 East 300 South, 2nd Floor, PO Box 146705
Salt Lake City, UT 84114-6705
Service Center: (801) 530-4849
Toll Free: (877) 526-3994 Utah Residents
Fax: (801) 530-6438
Web Site: <http://www.commerce.utah.gov>

08/16/2017
10482660-016108162017-3366987

CERTIFICATE OF EXISTENCE

Registration Number: 10482660-0161
Business Name: SQF, LLC
Registered Date: August 10, 2017
Entity Type: LLC - Foreign
Current Status: Good Standing

The Division of Corporations and Commercial Code of the State of Utah, custodian of the records of business registrations, certifies that the business entity on this certificate is authorized to transact business and was duly registered under the laws of the State of Utah. The Division also certifies that this entity has paid all fees and penalties owed to this state; its most recent annual report has been filed by the Division (unless Delinquent); and, that Articles of Dissolution have not been filed.



Kathy Berg
Director
Division of Corporations and Commercial Code

EXHIBIT B Key Leadership/Management Resumes

Exhibit B – SQF, LLC Key Leadership/Management Resumes

Joshua Broder, President

Joshua Broder is the President of SQF, LLC and CEO of its parent company, Tilson Technology Management, Inc. (“Tilson”). He has a diverse background in telecommunications, organizational leadership, and corporate growth as a former Army Signal officer, an industry consultant, and an executive.

While in the U.S. Army, Joshua served as Operations Officer in charge of the tactical satellite communications network supporting U.S. and NATO Combat Forces and other U.S. Government agencies at 33 remote locations in Central Asia (Afghanistan, Uzbekistan, and Pakistan). Joshua was awarded the Bronze star for his tour in Afghanistan.

Joshua joined Tilson in 2006 as the third employee. Today, Tilson employs 280 people and has a worldwide practice, providing clients with cutting-edge consulting services. Under Joshua’s leadership, Tilson has managed the planning, design, and construction of over a dozen telecommunications deployments throughout New England and the mid-Atlantic, including smart grid, fiber optic, and cellular LTE projects. Most recently, Joshua led Tilson’s efforts to support Central Maine Power in its roll out of territory-wide AMI infrastructure and the Maine Fiber Company and the Massachusetts Broadband Institute to deploy large-scale, publicly-funded fiber optic networks in rural Maine and Massachusetts respectively.

Joshua’s efforts to grow and sustain Tilson’s business have been widely recognized in the local and national business communities. Under Joshua’s leadership, Tilson was awarded the 2010 Governor's Award as Technology Company of the Year from TechMaine, an award recognizing a company that significantly contributes to Maine's position as a cutting-edge technology state. Joshua was also one of four business leaders recognized by the Portland Regional Chamber of Commerce in 2011, the youngest ever recipient of the Chamber’s President's Award. Josh earned a BA in History from Middlebury College with a minor in Military Studies from the University of Vermont, and holds an Advanced Certificate in Entrepreneurship from John F. Kennedy University.

Please see the attached resume for Joshua Broder on the following page.

JOSHUA BRODER RESUME

245 Commercial St. Suite 203. Portland, ME 04101 | 207-591-6427 | jbroder@tilsontech.com

EDUCATION

JOHN F. KENNEDY UNIVERSITY

Portland ME

Advanced Certificate in Entrepreneurship

2013

- AT&T Operation Hand Salute
- Vermont Military Studies Program, Distinguished Military Graduate

MIDDLEBURY COLLEGE

Middlebury VT

Bachelor of Arts, History

2001

- Minor, Military Studies
- ROTC Scholarship
- Vermont Military Studies Program, Distinguished Military Graduate

PROFESSIONAL EXPERIENCE

TILSON

Portland, ME

Chief Executive Officer, Owner

2006 - Present

- CEO and owner of Tilson, a high growth (three years on the Inc. 5000), 280 employee team of telecom and information technology professionals with a world-wide practice building and maintaining large telecom and IT capital projects in the public and private sectors.
- Led the company's growth from 10 employees to 280 employees, including leading several rounds of bank and venture financing.
- Led and built a growth senior management team.
- Leading roles in sales and client consulting on large capital projects.

MAINE FIBER COMPANY

Portland, ME

President

2010 - 2011

- Led the Maine Fiber Company through its business formation, staffing, regulatory approvals, public outreach, funding, and network build out of a federally and private equity funded, 1,100 mile fiber optic network.
- Stayed on as a consultant through completion of their \$32MM network build out

UNITED STATES ARMY

Europe, Middle East, Central Asia

Captain, Army Signal Officer

2002 - 2006

- During Operation Enduring Freedom served as Operations Officer in charge of the tactical satellite communications network supporting US and NATO Combat Forces and other US Government agencies at 33 remote locations in Central Asia (Afghanistan, Uzbekistan, and Pakistan). Directed efforts of around 300 technicians to provide all theater telecom and IT services. Engineered the communications support for the US humanitarian response to the 2005 earthquake in Pakistan and the first UN monitored parliamentary elections in Afghanistan. Coordinated communications links between Central Asia and Germany, Italy, Bahrain, England, the US, Qatar, and Kuwait. Prior to Central Asia, served as a platoon leader and executive officer in Germany, responsible for 10 deployable tactical data communications packages in support of US Army Europe, with missions in Western and Eastern Europe, Africa, the Middle East, Central Asia, and former Soviet republics.

ADDITIONAL INFORMATION

- **Maine Health InfoNet**, Board of Directors.
- **Gulf of Maine Research Institute**, Board of Directors
- **ConnectME Authority**, Board of Advisors
- **Bangor Savings Bank**, Corporator
- **Klienschmidt**, Board of Directors

Michael Svigelj, Controller

Michael Svigelj serves as Controller of SQF and Tilson. Prior to joining SQF's parent company, Tilson, he served as a financial officer for several firms as he was the Cost Control Analyst for ECC, a worldwide design-build, construction, environmental remediation, engineering and design management firm. Earlier in his career, Mike was Corporate Accounting Manager for the Pernix Group, a leading construction, general contracting, design/build firm, and Controller for Maxim Construction. Mike holds a BA in Accounting from Michigan State University.

Please see the attached resume for Michael Svigelj on the following page.

Michael S. Svigelj, CCIFP

OBJECTIVE

To secure a challenging position in the accounting field that will utilize my strong accounting background, education, and leadership skills.

WORK EXPERIENCE

Tilson Technology Management, Inc., Portland, ME

04/15 – Present

Controller/FSO

- Responsible for the overseeing the accounting department, internal controls, ERP system and financial reporting.
- Provides month over month financial data and forecasting to executive management.
- Provides daily cash updates and monthly forecasting.
- Manages the bonding, banking, surety and third party CPA firm relationships.
- Oversees and manages the facility Clearance and all associated requirements.
- Works closely with operations to analyze monthly contract cost and update the work in process report.
- Manages and administrates the corporate credit card programs.

Environmental Chemical Corporation, Burlingame, CA

11/13 – 04/15

Cost Control Analyst

- Responsible for the oversight, review, and improvement of all cost control and cost reporting functions for the construction of a new U.S. Embassy in Bishkek, Kyrgyzstan.
- Work closely with site management and the Vice President of OBO Operations to prepare cash and accrual forecasts.
- Responsible for the procurement and upkeep of project related insurance policies.
- Work closely with the procurement department to ensure all purchase orders are captured in the accounting system accurately and to forecast out remaining items to be purchased along with the timing of the required funds.
- Preparation of the monthly estimate to complete report including month to month variance analysis narrative for operations and corporate as well as the review of the online WIP report.
- Responsible for the oversight of the monthly billing package for submittal to the United States Department of State to ensure accurate billings and timely receipts.
- Assist and oversee the logistics team and the site warehouse to ensure all shipments and materials are accounted for accurately from receiving port to project site.
- Perform weekly general conditions and labor cost analysis.
- Oversee the reconciliation of the site petty cash account to ensure accurate coding of transactions.
- Work with core focus group to review all IT systems and processes to make recommended changes and to develop implementation strategies.

Pernix Group, Inc., Lombard, IL

12/07 – 11/13

Corporate Accounting Manager

- Responsible for managing accounting staffs in Lombard, Fiji, Saipan, Vanuatu and Germany including construction, transmitter, and energy business segments.
- Responsible for internal control procedures and ensuring SOX and CAS compliance at all Pernix locations.
- Review monthly subsidiary financial statements and corresponding reconciliation schedules.
- Prepare the consolidated financial statements on a monthly basis.
- Coordinate the quarterly reviews and annual audits with the outside accounting firm.
- Preparation of the draft copies of the 10Q and 10K reports including all related financial schedules and variance analysis for the CFO's review.
- Track job costs in Timberline and prepare monthly anticipated cost reports, including the work-in-process report, pertaining to the construction of a new US Embassy in Fiji, multiple United States Department of State IDIQ projects in Iraq, and a US Embassy rehabilitation project in Niamey, Niger while working closely with operations at site locations and at the Washington D.C. office.
- Oversee the monthly billing package for submittal to the United States Department of State.
- Assist in the annual budget preparation as well as monthly budget to actual reporting.
- Assist the CFO in cash forecasting and foreign exchange analysis.
- Work with insurance and surety brokers to procure the appropriate insurance policies and bonding at the project level and for corporate.
- Responsible for the oversight and sign off on the bi-weekly payroll.
- Establishment, roll-out, and management of a new company wide online payroll system.

(Michael Svigelj Resume, Cont'd)

- Assist the CFO in due diligence work for potential acquisitions.

Maxim Construction Corporation, Inc., Volo, IL

10/06 – 12/07

Controller

- Responsible for all accounting functions in Timberline software including A/P, A/R, Job Cost, Cash Management, G/L, and Payroll.
- Prepared quarterly financial statements and the work-in-process report.
- Responsible for all payroll tax and union reporting.
- Prepared monthly progress billings including AIA documents, waivers, and certified payrolls.
- Worked closely with project managers using the Job Cost module to analyze and forecast job profitability and costs to complete.
- Bank reconciliation and cash forecasting.
- GL and WC insurance analysis.

Power Construction Company, LLC, Schaumburg, IL

7/05 – 10/06

Project Accountant

- Worked closely with owners, architects, project managers and subcontractors to ensure accurate monthly pay applications, timely collection of funds, and to disburse cash to subcontractors.
- Prepared and processed owner change orders as well as in-house change orders.
- Responsible for job cost transfers and budget transfers.
- Worked with small team to design and implement a new Job Billing Module in CMIC software.
- Worked with project management team to accurately forecast costs to complete.

Tyler Lane Construction/Vacala Construction, Inc., Chicago, IL & Lake Forest, IL

2/01 – 7/05

Project Accountant, Chicago, IL (10/03 – 7/05)

- Assisted CFO in daily and monthly accounting functions using Timberline software including A/P, A/R, Job Cost, and Cash Management.
- Responsible for all accounting functions in small division of company including Payroll, Payroll Taxes, A/P, A/R, Job Cost, Cash Management, General Ledger and Financial Reporting.
- Assisted in the preparation of monthly union reports and payments.
- Responsible for tracking all job costs and preparing and submitting pay applications.

Project Accountant, Lake Forest, IL (2/01 – 10/03)

- Prepared monthly pay applications including AIA Documents, Sworn Statement, and Waiver.
- Ensured accurate tracking of labor hours, general conditions, payables, and receivables on each job.
- Worked closely with Project Managers to ensure that all values and subcontractors are represented accurately on the schedule of values and that the pay application meets the specific guidelines of each owner.
- Prepared monthly job reports including Profit & Loss, Cost to Complete, and Committed Cost.
- Worked with subcontractors to ensure that their billings were timely, their waivers were completed accurately, and their payrolls were properly prepared and certified in order to make payments to them.
- Type of projects included both public and private involving hard bid or GMP shared savings.

Kinnucan Tree Experts, Lake Bluff, IL

5/99 – 8/99 & 5/00 – 2/01

Office Manager (5/00 – 2/01)

Accounting Intern (5/99 – 8/99)

- Responsible for accounts payable and receivable
- Prepared a wide variety of reports including Payments, Payables, Receivables, Man Hours per Job, Production, Income Statement, and Statement of Cash Flows.
- Prepared a daily deposit and bi-weekly payroll reports for Paychex Company.
- Worked with a team of managers to produce accurate, timely, and useful reports to help increase company efficiency.
- Conducted extensive auditing and cost analysis of multi-thousand dollar jobs and supervised office assistants.

EDUCATION

Michigan State University, East Lansing, MI

5/00

Bachelor of Arts in Accounting

(Michael Svigelj Resume, Cont'd)

AWARDS & ACTIVITIES

- Dean's List Michigan State University Spring and Fall 1999
- Livingston County MSU Alumni Scholarship 5/95
- Delta Upsilon International Fraternity
 - Pledge Educator, Vice President Internal, Assistant Rush Chairman, Assistant Social chairman
- Pernix Group, Inc. International Employee of the Quarter Spring 2010
- Grant Jr. Bulldogs Youth Football Head Coach and Board Member 2011-2013
- Greely Rangers Youth Football Coach 2014-2017
- Member of the CFMA 2012-2017
- Received Secret Security Clearance from the United States Government 2014
- Managing Government Contracts Certification 2015
- Received Certified Construction Industry Financial Professional designation 2016

SPECIAL SKILLS

- Microsoft Office Proficiency
- Strong Interpersonal and Organizational Skills
- Deltek Costpoint Experience
- Quick Books Experience
- E-Mail/Internet Use
- Timberline Proficiency
- CMIC Experience

William Ginn, Small Cell Program Manager

Will Ginn is a Program Manager at SQF and Tilson. He comes from a background in carrier wireless and is knowledgeable in the myriad of technologies and methodologies utilized by carriers to select sites and locations. In the last two years he worked to select towers and negotiate business terms with the owners on over a hundred cellular sites in New England working as a PM for an ATT affiliate network. He has a BS from Lesley University in Cambridge, Mass.

Please see the attached resume for Will Ginn on the following page.

William Micah Ginn

245 Commercial St., Suite 203 Portland, Maine 04101

wginn@tilsontech.com 207-400-2740

Summary of Skills

- Strong writing, critical analysis and presentation skills including public speaking and formal presentations
- Clear electronic and verbal communicator; strong listening skills with attention to detail
- Experienced manager with entrepreneurial growth minded outside the box take on solving business problems.
- Experience with hiring and managing high growth projects and business lines.
- Strong project management skills, including forecasting, budget creation, and systems implementation
- Expert in all Microsoft Office products: Visio, Word, Excel, Outlook, Powerpoint.

Work Experience

Manager: Tilson Technology Management LLC - Portland, Maine 2014 – Present

- I oversaw expansive growth of Tilson's Small Cell / DAS program. (Telecommunications)
 - Managed 1k+ active sites for four regions in eight states, many with full scope of acquisition, engineering and construction.
 - Renegotiated or added pay points in every region within three months of taking position.
 - Standardized tracking within neighboring regions.
 - Opened up new market (GA.)
 - Oversaw the technical due diligence of the Extenet acquisition by Digital Bridge.
- I articulated a clear vision for self-performing engineering work and founded and managed Tilson's engineering division. Moved to managing and standing up engineering division full time late summer 2015.
 - Oversaw staff of 12 doing 4.4MM in revenue in projects as diverse as fiber to the home design on Maine islands, to pole loading analysis on wood utility poles for use in construction drawings for DAS sites.
 - Created initial divisional work flow and operating hierarchy.

Consultant: Tilson Technology Management LLC - Portland, Maine 2012 – 2014

- Managed the schedule, budget, and build of a ~30 million dollar cellular deployment in rural Maine.
- Responsible for all aspects of deployment from site acquisition timeline, A&E management, logistics and equipment ordering, construction scheduling to budget analysis.

Analyst: CEI Ventures - Portland Maine Fall-Winter 2011

CEI Ventures is a for-profit equity investment fund affiliated with Coastal Enterprises, Maine's leading community development organization. I researched potential investments, met with prospective companies and prepared annual and quarterly reports for current investors.

Conservation Fellow: Honey Guide Foundation - Arusha, Tanzania Fall-Winter 2010

HGF works with local people in Tanzania to develop ecotourism skills and programs. I designed a conference on tourism and collaborated with several local stakeholder organizations to develop standards for economically optimal and environmentally sound tourism practices. I worked on the strategy to spread adoption of these standards by developing a website that would accredit organizations and provide free advertising if they followed HGF guidelines.

Education

Lesley University: BS Environmental Science 2010 (Cum Laude)

Course work at College of the Atlantic, Bar Harbor Maine 2010: Two semesters of intensive environmental and sustainable business courses; Course work included development of business and marketing plans for agricultural products with a team of students

Description of SQF's Technical Expertise

SQF's personnel have extensive experience in the telecommunications industry, having managed the planning, design, and construction of telecommunications deployments throughout New England and the mid-Atlantic, including smart grid, fiber optic, and cellular LTE projects.

SQF also has experience supporting local utilities in their roll out of territory-wide Advanced Metering (AMI) infrastructure as well as the deployment of large-scale, publicly-funded fiber optic networks in New England. SQF personnel have extensive technical expertise managing DAS development and deployment, including cellular transport, site acquisition, and engineering and construction of tower and rooftop sites as well as DAS networks, and SQF personnel have significant experience and knowledge of technologies utilized by wireless carriers in site selection and acquisition, including leasing, permitting, and zoning of tower sites.

EXHIBIT C Evidence of Certification in Other Jurisdictions

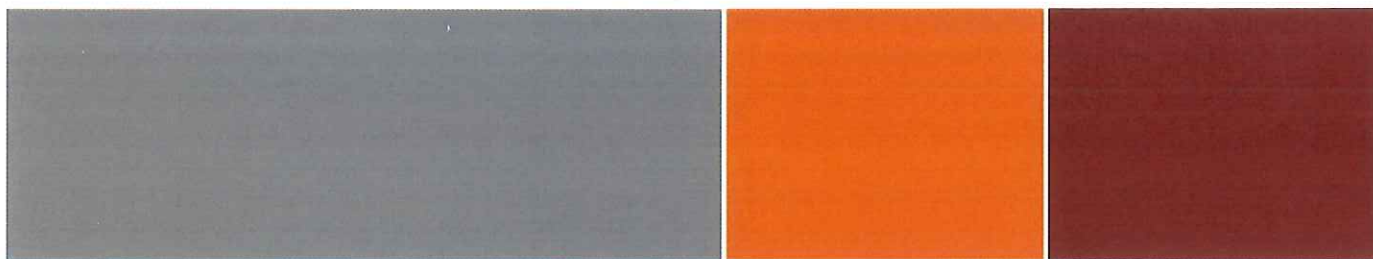
Exhibit C – SQF, LLC States of Authorization

STATE	CERTIFICATE NUMBER/DOCKET NUMBER	DATE OF ORDER
Delaware	9003	12/20/2016
District of Columbia	18716	3/6/2017
Florida	8905	8/23/2017
Georgia	L-0551	2/18/2016
Maine	2012-00432	11/15/2012
Maryland	TE-11889	7/5/2017
New Jersey	TE15060727	8/19/2015
New York	16-00097	4/25/2016
Oregon	CP 1593	3/17/2016
Pennsylvania	A-2015-2490501	11/19/2015
Rhode Island	4687	1/31/2017
Texas	60979	7/27/2017
Virginia	T-750	4/20/2017
Washington	UT-160820	7/13/2016
West Virginia	16-1644-T-CN	2/28/2017

EXHIBIT D Organization Chart

SQF, LLC is a single-member LLC and wholly-owned subsidiary of its parent company, Tilson Technology Management, Inc. Any employees conducting work in Utah upon certification will be employees of SQF's parent company. SQF has no other affiliated companies. The CEO of Tilson/SQF is Joshua Broder.

EXHIBIT E Financial Statements (*Submitted Under Seal*)



TILSON

TILSON TECHNOLOGY MANAGEMENT, INC. AND SUBSIDIARY

CONSOLIDATED FINANCIAL STATEMENTS

and

SUPPLEMENTARY INFORMATION

December 31, 2016 and 2015

With Independent Accountant's Review Report





INDEPENDENT ACCOUNTANT'S REVIEW REPORT

Board of Directors
Tilson Technology Management, Inc. and Subsidiary

We have reviewed the accompanying consolidated financial statements of Tilson Technology Management, Inc. and Subsidiary (the Company) which comprise the consolidated balance sheets as of December 31, 2016 and 2015, and the related consolidated statements of income, changes in stockholders' equity and cash flows for the years then ended, and the related notes to the consolidated financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of Company management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the consolidated financial statements taken as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with U.S. generally accepted accounting principles; this includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the consolidated financial statements that are free from material misstatement whether due to fraud or error.

Accountant's Responsibility

Our responsibility is to conduct the review engagements in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the consolidated financial statements for them to be in accordance with U.S. generally accepted accounting principles. We believe that the results of our procedures provide a reasonable basis for our conclusion.

Accountant's Conclusion

Based on our reviews, we are not aware of any material modifications that should be made to the accompanying consolidated financial statements in order for them to be in conformity with U.S. generally accepted accounting principles.

Supplementary Information

The accompanying supplementary information included in Schedule of Contracts in Progress is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements. The supplementary information has been subjected to the review procedures applied in our reviews of the basic financial statements. We are not aware of any material modifications that should be made to the supplementary information. We have not audited the supplementary information and do not express an opinion on such information.

Berry Dunn McNeil & Parker, LLC

Portland, Maine
March 20, 2017

TILSON TECHNOLOGY MANAGEMENT, INC. AND SUBSIDIARY

Consolidated Balance Sheets

December 31, 2016 and 2015

ASSETS

	<u>2016</u>	<u>2015</u>
Current assets		
Cash	\$ [REDACTED]	\$ [REDACTED]
Accounts receivable	[REDACTED]	[REDACTED]
Unbilled service and consulting revenue	[REDACTED]	[REDACTED]
Costs and estimated earnings in excess of related billings on uncompleted construction contracts	[REDACTED]	[REDACTED]
Prepaid expenses and construction inventory	[REDACTED]	[REDACTED]
Total current assets	[REDACTED]	[REDACTED]
Property and equipment		
Furniture and fixtures	[REDACTED]	[REDACTED]
Computer equipment and software	[REDACTED]	[REDACTED]
Field equipment and vehicles	[REDACTED]	[REDACTED]
Leasehold improvements	[REDACTED]	[REDACTED]
Less accumulated depreciation	[REDACTED]	[REDACTED]
Property and equipment, net	[REDACTED]	[REDACTED]
Other assets	[REDACTED]	[REDACTED]
Total assets	\$ [REDACTED]	\$ [REDACTED]

LIABILITIES AND STOCKHOLDERS' EQUITY

Current liabilities		
Line of credit	\$ [REDACTED]	\$ [REDACTED]
Current portion of long-term debt	[REDACTED]	[REDACTED]
Cash overdraft	[REDACTED]	[REDACTED]
Accounts payable and accrued liabilities	[REDACTED]	[REDACTED]
Income tax payable	[REDACTED]	[REDACTED]
Deferred revenue	[REDACTED]	[REDACTED]
Billings in excess of related costs and estimated earnings on uncompleted construction contracts	[REDACTED]	[REDACTED]
Total current liabilities	[REDACTED]	[REDACTED]
Long-term debt, excluding current portion	[REDACTED]	[REDACTED]
Notes payable to certain preferred stockholders	[REDACTED]	[REDACTED]
Deferred income taxes	[REDACTED]	[REDACTED]
Total liabilities	[REDACTED]	[REDACTED]
Stockholders' equity		
Preferred stock- Series A	[REDACTED]	[REDACTED]
Preferred stock- Series B	[REDACTED]	[REDACTED]
Preferred stock- Series C	[REDACTED]	[REDACTED]
Common stock	[REDACTED]	[REDACTED]
Additional paid-in capital	[REDACTED]	[REDACTED]
Retained earnings	[REDACTED]	[REDACTED]
Total stockholders' equity	[REDACTED]	[REDACTED]
Total liabilities and stockholders' equity	\$ [REDACTED]	\$ [REDACTED]

See independent accountant's review report. The accompanying notes are an integral part of these consolidated financial statements.

TILSON TECHNOLOGY MANAGEMENT, INC. AND SUBSIDIARY

Consolidated Statements of Income

Years Ended December 31, 2016 and 2015

	<u>2016</u>	<u>2015</u>
Revenues		
Service, consulting and completed construction contract revenues	\$ [REDACTED]	\$ [REDACTED]
Pole revenue	[REDACTED]	[REDACTED]
Lump-sum construction contracts in progress revenues	[REDACTED]	[REDACTED]
Total revenues	[REDACTED]	[REDACTED]
Cost of revenues	[REDACTED]	[REDACTED]
Gross profit	[REDACTED]	[REDACTED]
General and administrative expenses	[REDACTED]	[REDACTED]
Income from operations	[REDACTED]	[REDACTED]
Other income (expense)		
Interest expense	[REDACTED]	[REDACTED]
Other income	[REDACTED]	[REDACTED]
Other income, net	[REDACTED]	[REDACTED]
Income before income tax expense	[REDACTED]	[REDACTED]
Income tax expense	[REDACTED]	[REDACTED]
Net income	[REDACTED]	[REDACTED]
Net income attributable to noncontrolling interests	[REDACTED]	[REDACTED]
Net income attributable to Tilson Technology Management, Inc.	\$ [REDACTED]	\$ [REDACTED]

See independent accountant's review report. The accompanying notes are an integral part of these consolidated financial statements.

TILSON TECHNOLOGY MANAGEMENT, INC. AND SUBSIDIARY

Consolidated Statements of Changes in Stockholders' Equity

Years Ended December 31, 2016 and 2015

	Preferred Stock- Series A	Preferred Stock- Series B	Preferred Stock- Series C	Common Stock	Additional Paid-In Capital	Retained Earnings	Noncontrolling Interests	Total
Balance, December 31, 2014	\$ [REDACTED]	\$ [REDACTED]	\$ -	\$ [REDACTED]	\$ -	\$ [REDACTED]	\$ [REDACTED]	\$ [REDACTED]
Net income	-	-	-	-	-	[REDACTED]	[REDACTED]	[REDACTED]
Noncontrolling interests absorbed upon dissolution of TFT and transfer of TGS balances	-	-	-	-	-	[REDACTED]	[REDACTED]	-
Issuance of [REDACTED] shares of Series B preferred stock	-	[REDACTED]	-	-	-	-	-	[REDACTED]
Less issuance costs	-	[REDACTED]	-	-	-	-	-	[REDACTED]
Preferred stock dividends	-	-	-	-	-	[REDACTED]	-	[REDACTED]
Redemption and retirement of [REDACTED] shares of Series A preferred stock	[REDACTED]	[REDACTED]	-	-	-	-	-	[REDACTED]
Balance, December 31, 2015	[REDACTED]	[REDACTED]	-	[REDACTED]	-	[REDACTED]	-	[REDACTED]
Net income	-	-	-	-	-	[REDACTED]	-	[REDACTED]
Contribution to TFT	-	-	-	-	-	[REDACTED]	[REDACTED]	-
Final distribution for dissolution of TFT	-	-	-	-	-	-	[REDACTED]	[REDACTED]
Issuance of [REDACTED] shares of Series C preferred stock	-	-	[REDACTED]	-	-	-	-	[REDACTED]
Less issuance costs	-	-	-	-	-	-	-	[REDACTED]
Preferred stock dividends	-	-	-	-	-	[REDACTED]	-	[REDACTED]
Stock compensation expense	-	-	-	-	[REDACTED]	-	-	[REDACTED]
Balance, December 31, 2016	\$ [REDACTED]	\$ [REDACTED]	\$ [REDACTED]	\$ [REDACTED]	\$ [REDACTED]	\$ [REDACTED]	\$ [REDACTED]	\$ [REDACTED]

See accountant's independent review report. The accompanying notes are an integral part of these consolidated financial statements.

TILSON TECHNOLOGY MANAGEMENT, INC. AND SUBSIDIARY

Consolidated Statements of Cash Flows

Years Ended December 31, 2016 and 2015

	<u>2016</u>	<u>2015</u>
Cash flows from operating activities		
Net income	\$ [REDACTED]	\$ [REDACTED]
Adjustments to reconcile net income to net cash (used)		
provided by operating activities		
Depreciation and amortization	[REDACTED]	[REDACTED]
(Gain) loss on disposal of equipment	[REDACTED]	[REDACTED]
Deferred income taxes	[REDACTED]	[REDACTED]
Stock compensation expense	[REDACTED]	[REDACTED]
(Increase) decrease in		
Accounts receivable	[REDACTED]	[REDACTED]
Unbilled service and consulting revenue	[REDACTED]	[REDACTED]
Costs and estimated earnings in excess of related billings		
on uncompleted construction contracts	[REDACTED]	[REDACTED]
Prepaid expenses and other current assets	[REDACTED]	[REDACTED]
Other assets, net	[REDACTED]	[REDACTED]
Increase (decrease) in		
Accounts payable and accrued liabilities	[REDACTED]	[REDACTED]
Income tax payable	[REDACTED]	[REDACTED]
Deferred revenue	[REDACTED]	[REDACTED]
Billings in excess of related costs and estimated earnings on		
uncompleted construction contracts	[REDACTED]	[REDACTED]
Net cash (used) provided by operating activities	[REDACTED]	[REDACTED]
Cash flows from investing activities		
Purchases of property and equipment	[REDACTED]	[REDACTED]
Proceeds from sale of property and equipment	[REDACTED]	[REDACTED]
Net cash used by investing activities	[REDACTED]	[REDACTED]
Cash flows from financing activities		
(Decrease) increase in cash overdraft	[REDACTED]	[REDACTED]
Net borrowings on line of credit	[REDACTED]	[REDACTED]
Long-term debt borrowings	[REDACTED]	[REDACTED]
Principal payments on long-term debt	[REDACTED]	[REDACTED]
Borrowings from certain preferred stockholders	[REDACTED]	[REDACTED]
Preferred stock issuance proceeds, net of issuance costs	[REDACTED]	[REDACTED]
Redemption of preferred stock	[REDACTED]	[REDACTED]
Preferred stock dividends paid	[REDACTED]	[REDACTED]
Final distribution upon dissolution of TFT	[REDACTED]	[REDACTED]
Net cash provided by financing activities	[REDACTED]	[REDACTED]
Net decrease in cash	[REDACTED]	[REDACTED]
Cash, beginning of year	[REDACTED]	[REDACTED]
Cash, end of year	\$ [REDACTED]	\$ [REDACTED]
Supplemental disclosures		
Cash paid for interest	\$ [REDACTED]	\$ [REDACTED]
Cash paid for income taxes	\$ [REDACTED]	\$ [REDACTED]
Noncash investing and financing activities		
Line of credit balance converted to long-term debt	\$ [REDACTED]	\$ [REDACTED]
Vehicles acquired through vendor financing	\$ [REDACTED]	\$ [REDACTED]
Noncontrolling interests absorbed into retained earnings upon		
dissolution of TFT and transfer of TGS balances	\$ [REDACTED]	\$ [REDACTED]

See independent accountant's review report. The accompanying notes are an integral part of these consolidated financial statements.

TILSON TECHNOLOGY MANAGEMENT, INC. AND SUBSIDIARY

Notes to Consolidated Financial Statements

December 31, 2016 and 2015

Nature of Business

Tilson Technology Management, Inc.'s (TTM) mission is to serve its customers by building, integrating, and maintaining the information technology and communications infrastructure that enables great organizations to innovate and deliver. TTM is an information technology professional services and network construction company working in the following practice areas:

- Telecommunications facilities development for cellular, smart grid, and government including:
 - Real estate rights acquisition for tower, shelter, and utility pole sites;
 - Construction of wireless sites and fiber networks; and
 - Network services, including design, RF engineering, and field engineering.
- Consulting, software development, and information systems deployment for:
 - Government;
 - Energy; and
 - Construction.

Tilson Fiber Technology, LLC (TFT) - [REDACTED] owned by TTM - was created as a strategic partnership with the owner of Telecom Strategies & Facilities to manage fiber optic communications projects from site acquisition to full construction project management. Management dissolved TFT in March 2016; however, all balances were transferred to and all contracts were assumed by and continued under TTM in December 2015.

Tilson Government Services, LLC (TGS) - [REDACTED] owned by TTM - provided many of the same services as TTM, but catered to state and federal government information technology projects. Management dissolved TGS in December 2015 once all contracts were assumed by and continued under TTM.

SQF, LLC (SQF), a wholly-owned subsidiary of TTM formed in July 2012, commenced operations in 2016 providing wholesale network infrastructure to telecom service providers.

1. Summary of Significant Accounting Policies

Principles of Consolidation

The consolidated financial statements include the accounts of TTM and its controlled subsidiaries which include TFT and TGS, through dissolution, and SQF in 2016 (collectively, the Company). All significant intercompany account balances and transactions have been eliminated in consolidation.

Use of Estimates

Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, disclosures of contingent assets and liabilities, and the reported amounts of revenues and expenses. Actual results could differ from those estimates.

See independent accountant's review report.

TILSON TECHNOLOGY MANAGEMENT, INC. AND SUBSIDIARY

Notes to Consolidated Financial Statements

December 31, 2016 and 2015

Accounting for Service, Consulting and Construction Contracts

The Company recognizes revenue from cost-plus and time-charge contracts as costs are incurred. Revenue from fixed-price contracts is recognized on the percentage-of-completion method. Under the percentage-of-completion method, contract completion status is measured by the percentage of cost incurred to date compared to estimated total cost for each contract. That method is used because management considers total cost to be the best available measure of progress on the contracts. Because of the inherent uncertainties in estimating costs, it is likely the estimates used will change within the near term.

As contracts often extend one or more years, revisions in revenue, cost and gross profit estimates during the performance of a contract are reflected in the accounting period in which the facts that require the revision become known.

Cost of revenue includes direct labor, subcontractors, equipment, vehicle, material and other contract expenses. General and administrative costs are charged to expense as incurred.

Provisions for estimated losses on uncompleted contracts are made in the period in which such losses are determined. Changes in job performance and conditions, including those arising from penalty provisions and final contract settlements, may result in revisions to costs and income.

The asset, "Costs and estimated earnings in excess of related billings on uncompleted construction contracts," represents revenues recognized in excess of the amounts billed. The liability, "Billings in excess of related costs and estimated earnings on uncompleted construction contracts," represents billings in excess of revenues recognized.

Cash

The Company maintains its cash in bank deposit accounts which, at times, may exceed federally insured limits. The Company has not experienced any losses in such accounts. The Company believes it is not exposed to any significant risk on its cash.

Cash overdraft represents outstanding checks that have been remitted to the bank for payment.

Accounts Receivable

Accounts receivable are stated at the amount management expects to collect from outstanding balances. Management writes off or reserves against any accounts deemed to have collection risks based on an analysis of specific customers, taking into consideration the age of past due accounts and an assessment of the customers' ability to pay. Management believes all accounts receivable balances are collectible as of December 31, 2016 and 2015; accordingly, no allowance for doubtful accounts was established as of December 31, 2016 or 2015.

Credit is extended to customers after management performs credit evaluations, as deemed necessary.

See independent accountant's review report.

TILSON TECHNOLOGY MANAGEMENT, INC. AND SUBSIDIARY

Notes to Consolidated Financial Statements

December 31, 2016 and 2015

Inventory

Inventory of \$ [REDACTED] and \$ [REDACTED] at December 31, 2016 and 2015, respectively, is included in prepaid expenses and construction inventory, consists of construction and fabrication materials that have not been assigned and charged to specific contracts, and is stated at the lower of cost (on a first-in, first-out basis) or market.

Property and Equipment

Property and equipment are stated at cost and depreciated using the straight-line method over the estimated useful lives of the related assets. Expenditures for major improvements that extend the useful lives of property and equipment are capitalized. Expenditures for maintenance and repairs are charged to expense as incurred.

Income Taxes

Deferred income taxes are provided for the tax effects of differences between the financial and tax bases of assets and liabilities, and for operating losses that are available to offset future taxable income.

The Company accounts for uncertain tax positions based on management's best estimate of the amounts that will ultimately be accepted by the applicable tax authority. As of December 31, 2016, management does not believe it has taken any tax positions that would require recording an additional tax liability.

Subsequent Events

Management has considered transactions or events occurring through March 20, 2017, the date the financial statements were available to be issued. Management has not evaluated subsequent events after that date for inclusion in the financial statements.

Stock Compensation

The Company generally recognizes compensation expense over the vesting period of the options granted, based on the estimated fair market value of the stock options on the date of grant. The estimated fair value of the options is determined using the Black Scholes model. See Note 9.

2. Concentrations

[REDACTED] customers accounted for approximately [REDACTED] of total revenues in 2016 and [REDACTED] of accounts receivable at December 31, 2016. [REDACTED] customers accounted for approximately [REDACTED] of total revenues in 2015 and [REDACTED] of these customers accounted for approximately [REDACTED] of accounts receivable at December 31, 2015.

See independent accountant's review report.

TILSON TECHNOLOGY MANAGEMENT, INC. AND SUBSIDIARY

Notes to Consolidated Financial Statements

December 31, 2016 and 2015

3. Construction Contract Status

Construction contract status as of December 31 is summarized as follows:

	<u>2016</u>	<u>2015</u>
Costs incurred on construction contracts in progress	\$ [REDACTED]	\$ [REDACTED]
Estimated earnings thereon	[REDACTED]	[REDACTED]
	[REDACTED]	[REDACTED]
Less billings to date	[REDACTED]	[REDACTED]
	\$ [REDACTED]	\$ [REDACTED]

The above amount is included in the consolidated balance sheet as follows:

	<u>2016</u>	<u>2015</u>
Costs and estimated earnings in excess of related billings on uncompleted construction contracts	\$ [REDACTED]	\$ [REDACTED]
Billings in excess of related costs and estimated earnings on uncompleted construction contracts	[REDACTED]	[REDACTED]
	\$ [REDACTED]	\$ [REDACTED]

4. Debt

Lines of Credit

The Company has available a \$ [REDACTED] bank line of credit. Advances are limited to [REDACTED] of eligible accounts receivable and [REDACTED] of eligible inventory, as defined under the loan agreement. There were no advances outstanding under the bank line of credit at December 31, 2015.

The Company also has available a \$ [REDACTED] equipment line of credit from a bank. Advances are further limited to [REDACTED] of new equipment cost and [REDACTED] of used equipment cost. Advances are converted into term loans with an amortization period of four years. As of December 31, 2016, advances outstanding totaled \$ [REDACTED] and are included in long-term debt. There were no advances outstanding under the equipment line of credit at December 31, 2015.

The lines bear interest at One-Month London Interbank Offered Rate (LIBOR) plus 3.00% and are renewable annually in May at the bank's discretion. The lines are collateralized by all business assets of TTM and expire May 2017. The Company expects to renew the lines through at least May 2018 and anticipates no difficulty in doing so.

Under the terms of the line of credit, the equipment line of credit and the 3.40% long-term note payable, the Company is required to meet certain financial covenants. The Company was in compliance with or had obtained waivers for all covenants as of December 31, 2016.

See independent accountant's review report.

TILSON TECHNOLOGY MANAGEMENT, INC. AND SUBSIDIARY

Notes to Consolidated Financial Statements

December 31, 2016 and 2015

Long-Term Debt

Long-term debt consists of the following as of December 31:

	<u>2016</u>	<u>2015</u>
3.40% note payable to the bank in monthly payments of \$ [REDACTED] including interest, through January 2019; collateralized by all business assets of the Company and a personal guarantee of the majority stockholder of TTM.	\$ [REDACTED]	\$ [REDACTED]
Notes payable under the equipment line of credit in monthly installments totaling \$ [REDACTED] including interest (3.77% at December 31, 2016), through 2020.	[REDACTED]	[REDACTED]
Notes payable to a finance company in monthly installments totaling \$ [REDACTED] including interest ranging from 0.90% to 2.90%, through 2020; collateralized by certain vehicles.	[REDACTED]	[REDACTED]
	[REDACTED]	[REDACTED]
Less current portion	[REDACTED]	[REDACTED]
	<u>\$ [REDACTED]</u>	<u>\$ [REDACTED]</u>

Notes Payable to Certain Preferred Stockholders

Notes payable to certain preferred stockholders bear interest at 8% and are subordinate to all liabilities of the Company. Interest only is due in quarterly payments through September 2021 when the total unpaid principal balance is due.

Principal Maturities

Principal maturities on long-term debt and notes payable to certain stockholders are approximately as follows:

2017	\$ [REDACTED]
2018	[REDACTED]
2019	[REDACTED]
2020	[REDACTED]
2021	[REDACTED]
	<u>\$ [REDACTED]</u>

See independent accountant's review report.

TILSON TECHNOLOGY MANAGEMENT, INC. AND SUBSIDIARY

Notes to Consolidated Financial Statements

December 31, 2016 and 2015

5. Leases

The Company leases its office facilities under noncancelable operating leases expiring February 2017 through December 2027. The Company also rents certain office space as an at-will tenant under operating leases that can be terminated at any time by the Company. Total rent expense was approximately \$ [REDACTED] and \$ [REDACTED] in 2016 and 2015, respectively.

Future minimum lease payments required under these noncancelable operating leases for the years ending December 31 are:

2017	\$ [REDACTED]
2018	[REDACTED]
2019	[REDACTED]
2020	[REDACTED]
2021	[REDACTED]
Thereafter	[REDACTED]
	<u>\$ [REDACTED]</u>

6. Retirement Plan

TTM sponsors a 401(k) plan (the Plan) which is available to all employees over the age of 21. Under the Plan, TTM makes non-elective contributions of not less than [REDACTED] of earned wages each year as a safe harbor Plan contribution. Employer safe harbor contributions are fully vested once funded. The Company's non-elective contributions totaled approximately \$ [REDACTED] and \$ [REDACTED] during 2016 and 2015, respectively.

In addition, the Plan provides for a discretionary profit-sharing contribution as determined by management which, if made, would be allocated over the eligible employee accounts. There was no discretionary profit-sharing contribution made to the Plan during 2016 or 2015.

7. Income Taxes

Income tax expense for the years ended December 31 consists of:

	<u>Current</u>	<u>Deferred</u>	<u>Total</u>
<u>2016</u>			
Federal	\$ [REDACTED]	\$ [REDACTED]	\$ [REDACTED]
State	[REDACTED]	[REDACTED]	[REDACTED]
Total	<u>\$ [REDACTED]</u>	<u>\$ [REDACTED]</u>	<u>\$ [REDACTED]</u>
<u>2015</u>			
Federal	\$ [REDACTED]	\$ [REDACTED]	\$ [REDACTED]
State	[REDACTED]	[REDACTED]	[REDACTED]
Total	<u>\$ [REDACTED]</u>	<u>\$ [REDACTED]</u>	<u>\$ [REDACTED]</u>

See independent accountant's review report.

TILSON TECHNOLOGY MANAGEMENT, INC. AND SUBSIDIARY

Notes to Consolidated Financial Statements

December 31, 2016 and 2015

The effective tax rate differs from that which would result from applying federal statutory rates to income before income taxes primarily because of state income taxes.

The components of noncurrent deferred tax (liabilities) assets at December 31, 2016 and 2015 are as follows:

	<u>2016</u>	<u>2015</u>
Depreciation differences	\$ [REDACTED]	\$ [REDACTED]
Research and development income tax credits	[REDACTED]	[REDACTED]
Stock compensation	[REDACTED]	[REDACTED]
Net noncurrent deferred income tax liability	<u>\$ [REDACTED]</u>	<u>\$ [REDACTED]</u>

8. Preferred and Common Stock

Stock share information as of December 31 is as follows:

	<u>2016</u>		<u>2015</u>	
	<u>Number of Shares</u>	<u>Ownership Percent</u>	<u>Number of Shares</u>	<u>Ownership Percent</u>
Preferred stock, no par value, [REDACTED] cumulative, convertible into voting common stock; [REDACTED] shares authorized				
Series A- issued and outstanding	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
Series B- issued and outstanding	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED] %
Series C- issued and outstanding	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED] %
Common stock, no par value; [REDACTED] shares authorized				
Issued and outstanding	[REDACTED]	[REDACTED] %	[REDACTED]	[REDACTED] %
	[REDACTED]	[REDACTED] %	[REDACTED]	[REDACTED] %

Dividends

Each outstanding share of preferred stock bears a cumulative cash dividend of [REDACTED] per year of the applicable share price to be paid on a quarterly basis on the first business day of each calendar year quarter. The dividend increases to 5.0% of the applicable share price in the event TTM fails to redeem any shares of the preferred stock pursuant to the holders' optional redemption rights (see below), as defined in the Articles of Incorporation, or in the event TTM fails to pay the quarterly dividend on the first business day of each calendar year quarter.

The Company paid all quarterly dividends due before December 31, 2016 and 2015; accordingly, there were no dividends payable at December 31, 2016 or 2015.

See independent accountant's review report.

TILSON TECHNOLOGY MANAGEMENT, INC. AND SUBSIDIARY

Notes to Consolidated Financial Statements

December 31, 2016 and 2015

Voting Rights

The holders of preferred stock vote together with the holders of common stock as a single class with respect to any question upon which holders of common stock have the right to vote. The holder of each share of preferred stock is entitled to the number of votes equal to the number of whole shares of common stock into which such shares of preferred stock are then convertible.

Liquidation Preference

The holders of preferred stock are entitled to receive in liquidation on a pro rata basis, prior and in preference to any distribution of any of the assets of TTM to the common stockholders or any other classes or series of preferred stock from future issuances, the initial share price per share of the preferred stock plus all accrued and unpaid cumulative dividends. Further, Series C preferred stockholders have preference over Series A and B preferred stockholders in liquidation.

Optional Redemption

At any time after the fifth anniversary of the issuance of the preferred stock, any holder of the preferred stock may cause TTM to redeem all or part of the then-outstanding shares of preferred stock owned by such holder at the price and upon the terms and conditions set forth in Section 6 of the Articles of Incorporation, subject to the approval of TTM's bank. The redemption price for each share of preferred stock shall be the higher of the initial share price plus all accrued and unpaid dividends thereon, if any, whether or not earned or declared, on such shares up to and including the date fixed for redemption, or fair market value for the shares as determined by an appraiser mutually agreeable to TTM and the holders of the preferred stock.

Optional Conversion

Each holder of preferred stock has the right at any time and from time-to-time to convert any or all preferred stock held into an equal number of shares of common stock of TTM.

9. Stock Option Plan

The Company adopted an incentive stock option plan (the Plan) in 2015. Under the Plan, the exercise price, number of shares, vesting period and grant date are determined at the discretion of the Company's Board of Directors. No options were granted in 2015.

In 2016, the Company granted [REDACTED] common stock options to employees with an exercise price of \$ [REDACTED] per share, and [REDACTED] common stock options with an exercise price of \$ [REDACTED] per share. Grantees' options generally vest in the shares over a period of four years (25% per year on the anniversary date of the grant) in accordance with the terms outlined in the Plan. Management estimates the total expense related to these grants to be approximately \$ [REDACTED] which is being recognized over the vesting period. Of this amount, \$ [REDACTED] of compensation expense was included in general and administrative expenses in the consolidated statement of income for the year ended December 31, 2016. Approximately \$ [REDACTED] is expected to be recognized as compensation expense related to these grants in 2017.

See independent accountant's review report.

SUPPLEMENTARY INFORMATION

SQF, LLC
Balance Sheet
May 31, 2017

Assets

Current Assets

Operating Cash Account-B	\$	
Accrued Revenue		
Deferred Project Cost		
Total Current Assets	\$	

Long Term Assets

SQF Poles	\$	
Accum. Dep-SQF Poles		
Net Book Value of Assets	\$	
Total Long Term Assets	\$	
Total Assets		

Liabilities and Equity

Current Liabilities

Deferred Revenue	\$	
Due to Affiliates-TTM (GJE)		
Total Current Liabilities	\$	

Long Term Liabilities

Long Term Liabilities		
Total Liabilities	\$	

Equity

Capital Stock	\$	
Retained Earnings		
Net Income		
Total Equity	\$	
Total Liabilities & Equity	\$	

Confidential: For Internal Use Only

August 25, 2017

Mr. Gary Widerburg
Secretary
Public Service Commission of Utah
160 East 300 South, 4th Floor
Salt Lake City, UT 84111

Re: In the Matter of the Application of SQF, LLC, for a Certificate of Public Convenience and Necessity to Provide Facilities-Based Local Exchange Telecommunications Services in the State of Utah (Docket No. _____).

Dear Mr. Widerburg:

By this letter, SQF, LLC ("SQF," or the "Company"), pursuant to Utah Admin. Code § 746-349-3(A)(10)(b), hereby attests to the accuracy, integrity, and objectivity of the financial statements provided in Exhibit E attached to the Company's Application for a Certificate of Public Convenience and Necessity to Provide Facilities-Based Local Exchange Telecommunications Services in the State of Utah. Furthermore, SQF attests that those financial statements were prepared in accordance with the Generally Accepted Accounting Principles ("GAAP"). Please contact the undersigned should you have any questions regarding the contents of this letter.

Respectfully submitted,

SQF, LLC

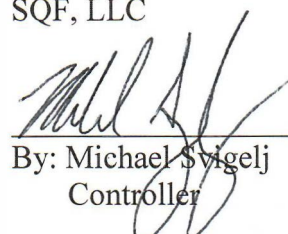

By: Michael Svigelj
Controller

EXHIBIT F Proposed Tariff

SQF, LLC

Utah Tariff No. 1
Original Page No. 1

INTRASTATE LOCAL TELEPHONE SERVICE

TARIFF

Applicable to

LOCAL COMPETITIVE FACILITIES BASED INTRASTATE
TELECOMMUNICATIONS SERVICE

SQF, LLC

Issued: _____, 2017

Effective: _____, 2017

Issued By: Joshua Broder, President
SQF, LLC
245 Commercial St., Suite 203
Portland, ME 04101

INTRASTATE LOCAL TELEPHONE SERVICE

CHECK SHEET

All sheets of this tariff are effective as of the date shown at the bottom of the respective sheet(s). Original and revised sheets as named below comprise all changes from the original tariff and are currently in effect as of the date on the bottom of this page.

<u>Sheet</u>	<u>Revision</u>	<u>Sheet</u>	<u>Revision</u>
1	Original	20	Original
2	Original	21	Original
3	Original	22	Original
4	Original	23	Original
5	Original	24	Original
6	Original	25	Original
7	Original	26	Original
8	Original	27	Original
9	Original	28	Original
10	Original	29	Original
11	Original		
12	Original		
13	Original		
14	Original		
15	Original		
16	Original		
17	Original		
18	Original		
19	Original		

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Portland, ME 04101

INTRASTATE LOCAL TELEPHONE SERVICE

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Issued: _____, 2017

Effective: _____, 2017

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Portland, ME 04101

INTRASTATE LOCAL TELEPHONE SERVICE

PRELIMINARY STATEMENT

SQF, LLC (“Company”), pursuant to the terms and conditions of this Tariff, shall provide facilities-based local exchange telecommunications services throughout the entire state of Utah.

SERVICE AREA MAPS

Company hereby incorporates the maps of all exchanges operated by ILECs in the State of Utah on file with the Commission.

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INTRASTATE LOCAL TELEPHONE SERVICE

SYMBOLS

The following symbols shall be used in this tariff for the purposes indicated below:

- (C) Indicates a change in regulation
- (D) Indicates a deletion
- (I) Indicates an increase in rates
- (L) Indicates moved from previous location
- (N) Indicates new rates or regulations
- (R) Indicates a rate reduction
- (T) Indicates a change in text, but no change in rate or regulation

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TARIFF FORMAT

- A. Sheet Numbering – Sheet numbers appear in the upper right corner of the sheet. Sheets are numbered sequentially. However, new sheets are occasionally added to the tariff.
- B. Sheet Revision Numbers – Revision numbers also appear in the upper-right corner of the sheet. These numbers are used to determine the most current sheet version on file with the Commission.
- C. Paragraph Numbering Sequence – There are various levels of paragraph coding. Each level of coding is subservient to its next higher level of coding. For Example:
 - 2.
 - 2.1.
 - 2.1.1.
 - 2.1.1.A.
 - 2.1.1.A.1.
 - 2.1.1.A.1.(a)
- D. Check Sheets – When a tariff filing is made with the Commission, an updated check sheet accompanies the tariff filing. The check sheet lists the sheets contained in the tariff, with a cross reference to the current revision number. When new sheets are added, the check sheet is changed to reflect the revision. All revisions made in a given filing are designated by an asterisk (*). There will be no other symbols used on this sheet if these are the only changes made to it (*i.e.*, the format, etc., remains the same, just revised revision levels on some sheets). The tariff user should refer to the latest check sheet to find out if a particular sheet is the most current sheet on file with the Commission.

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INTRASTATE LOCAL TELEPHONE SERVICE

SECTION 1 - DEFINITIONS

1.0 Definitions

Advance Payment: Part or all of a payment required before the start of service.

Channel: A communications path between two or more points of termination.

Commission: The Utah Public Service Commission

Common Carrier: An authorized company or entity providing telecommunications services to the public.

Communications Services: The Company's competitive telecommunications services. Company, Carrier, Utility, SQF, LLC, the issuer of this tariff.

Company: SQF, LLC.

Customer or Subscriber: The person, firm or corporation, which orders service and is responsible for the payment of charges and compliance with the Company's regulations.

Customer Premises: A location designated by the Customer for the purposes of connecting to Company's services.

Facilities: Any cable, poles, conduit, carrier equipment, wire center distribution frames, central office switching equipment, etc., used to provide services offered under this tariff.

Joint User: A person, firm or corporation which is designated by the Customer as a user of services furnished to the Customer by the Company and to whom a portion of the charges for the service will be billed under a joint user arrangement as specified herein.

Network: Refers to the Company's facilities, equipment, and services provided under this Tariff.

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INTRASTATE LOCAL TELEPHONE SERVICE

SECTION 1 – DEFINITIONS (CONT'D)

Service Order: A written request for Communications Services executed by the Customer and the Company in the format devised by the Company. The signing of a Service Order by the Customer and acceptance by the Company initiates the respective obligations of the parties as set forth therein and pursuant to this tariff, but the duration of the service is calculated from the Service Commencement Date.

Terminal Equipment: Any telecommunications equipment other than the transmission or receiving equipment installed at a Company location such as teleprinters, telephone handsets, or data sets.

User: Any person or entity that obtains the Company's services provided under this Tariff, regardless of whether such person or entity is so authorized by the Customer.

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INTRASTATE LOCAL TELEPHONE SERVICE

SECTION 2 – RULES AND REGULATIONS

2.0 Undertaking of the Company

2.1 Scope

2.1.1 Undertaking

2.1.1.A The Company's services are furnished for telecommunications services originating and/or terminating in any area within the State of Utah.

2.1.1.B The Company is a facilities-based provider of telecommunications to Customers for the direct transmission and reception of voice, data, and other types of communications. Services are offered via the Company's facilities (whether owned, leased, or under contract) in combination with resold services provided by other certificated carriers. The Company is responsible under this tariff only for the services and facilities the Company provides hereunder.

2.1.1.C The Company's services are provided on a monthly basis unless otherwise provided, and are available twenty-four (24), hours per day, seven (7) days per week, subject to the availability of necessary service, equipment and facilities and the economic feasibility of providing such necessary service, equipment, and facilities.

2.1.2 Shortage of Facilities or Equipment and Other Limitations

2.1.2.A The Company reserves the right to limit or to allocate the use of existing facilities, or of additional facilities offered by the Company, when necessary because of lack of facilities, or due to some other cause beyond the Company's control.

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INTRASTATE LOCAL TELEPHONE SERVICE**SECTION 2 – RULES AND REGULATIONS (CONT'D)**

2.1.2.B The furnishing of service under this tariff is subject to the availability on a continuing basis of all the necessary facilities and is limited to the capacity of the Company's facilities as well as facilities the Company may obtain from other carriers to furnish service from time to time as required at the sole discretion of the Company.

2.1.3 Terms and Conditions

2.1.3.A Service may be initiated only based on a written agreement between the Company and the Customer. To initiate a service request, the Customer must provide the following information: the Customer's name; an address to which the Company shall provide service; and a billing address (if different). The service application does not itself bind either the Customer to subscribe to the service or the Company to provide the service.

2.1.3.B Request for service under this Tariff will authorize the Company to conduct a credit search on the Customer. The Company reserves the right to refuse service on the basis of credit history unless the Customer pays a deposit, and to refuse further service due to late payment or nonpayment by the Customer. Potential customers who are denied service must be given the reason for the denial in writing within 10 days of service denial.

2.1.4. Limitations on Liability.

2.1.4.A The company shall not be liable for claim or loss, expense or damage (including indirect, special or consequential damage) for any interruption, delay, error, omission, or defect in any service, facility (including services and facilities involved in emergency calling activity) or transmission provided under this tariff, if caused by any person or entity other than the Company, by any malfunction of any service or facility provided by any other carrier, by an act of God, fire, war, civil disturbance, or act of government, or by any other cause beyond the Company's direct control.

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INTRASTATE LOCAL TELEPHONE SERVICE**SECTION 2 – RULES AND REGULATIONS (CONT'D)**

2.1.4.B The company shall not be liable for, and shall be fully indemnified and held harmless by Customer and Subscriber against any claim or loss, expense, or damage (including indirect, special or consequential damage) for defamation, libel, slander, invasion, infringement of copyright or patent, unauthorized use of any trademark, tradename, or service mark, unfair competition, interference with or misappropriation or violation of any contract, proprietary or creative right, or any other injury to any person, property or entity arising out of the material, data, information, or other conduct revealed to, transmitted by, or used by the Company under this tariff; or for any act or personal injury or death of any person caused directly or indirectly by the installation, maintenance, location, condition, operation, failure, presence, use, or removal of equipment or wiring provided by the Company, if not caused by negligence of the Company.

2.1.4.C The Company shall not be liable for any defacement of or damages to the premises of a Customer or Subscriber, resulting from the furnishing of service, which is not the result of the Company's negligence.

2.1.4.D Except when a court of competent jurisdiction finds that gross negligence, willful neglect, or willful misconduct on the Company's part has been a contributing factor, the liability of the Company for any claim or loss, expense or damage (including indirect, special or consequential damage) for any interruption, delay, error, omission, or defect in any service, facility (including services and facilities involved in emergency calling activity) or transmission provided under this tariff shall not exceed an amount equivalent to the prorate charge to the Customer or Subscriber for the period of service or facility usage during which such interruption, delay, error, omission or defect occurs. For the purpose of computing this amount, a month is considered to have thirty (30) days.

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INTRASTATE LOCAL TELEPHONE SERVICE

SECTION 2 – RULES AND REGULATIONS (CONT'D)

2.1.5 Ownership of Facilities

2.1.5.A Title to all facilities provided in accordance with this tariff remains in the Company, its agents, contractors or suppliers.

2.1.6 Prohibited Uses

2.1.6.A The services the Company offers shall not be used for any unlawful purpose or for any use for which the Customer has not obtained all required governmental approvals, authorization, licenses, consents and permits.

2.1.6.B The Company may require applicants for service who intend to use the Company's offering for resale and/or for shared use to file a letter with the Company confirming that their use of the Company's offerings complies with relevant laws and regulations, policies, orders, and decisions.

2.1.6.C The Company may require a Customer to immediately shut down its transmission if such transmission is causing interference to others.

2.1.6.D A Customer, Joint User, or authorized user may not assign, or transfer in any manner, the service or any rights associated with the service without the written consent of the Company. The Company will permit a Customer to transfer its existing service to another entity if the existing Customer has paid all charges-owed to the Company for regulated access services. Such a transfer will be treated as a disconnection of existing service and installation of new service, and non-recurring installation charges as stated in this tariff will apply. Additionally, Customer may be liable for termination charges if Customer terminates any contract prior to expiration of its term.

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INTRASTATE LOCAL TELEPHONE SERVICE

SECTION 2 – RULES AND REGULATIONS (CONT'D)

2.2 Obligations of the Customer

2.2.1 Customer Premises Provisions

2.2.1.A The Customer shall be responsible for:

2.2.1.A.1 Placing any necessary Service Orders; complying with tariff terms and conditions; for assuring that Users comply with tariff regulations; and for payment of charges for calls originated from the Customer's telephone lines;

2.2.1.A.2 Arranging access to its premises at times mutually agreeable to Company-and the Customer when required for installation, repair, maintenance, inspection or removal of equipment associated with the provision of Company services;

2.2.1.A.3 Maintaining its Terminal Equipment and facilities in good operating condition. The Customer is liable for any loss, including loss through theft, of any Company equipment installed at the Customer's premises.

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INTRASTATE LOCAL TELEPHONE SERVICE**SECTION 2 – RULES AND REGULATIONS (CONT'D)****2.3 Customer Equipment and Channels****2.3.1 Interconnection of Facilities**

2.3.1.A Service furnished by Company may be interconnected with services or facilities of other authorized communications common carriers and with private systems, subject to the technical limitations established by Company. Any special interface of equipment or facilities necessary to achieve compatibility between the facilities of Company and other participating carriers shall be provided at the Customer's expense.

2.3.1.B Interconnection between the facilities or services of other carriers shall be under the applicable terms and conditions of the other carriers' tariffs. The Customer is responsible for taking all necessary legal steps for interconnecting Customer-provided Terminal Equipment or communications equipment with Company's facilities. The Customer shall secure all licenses, permits, rights-of-way and other such arrangements necessary for interconnection.

2.4 Customer Deposits and Advance Payments**2.4.1 Advance Payments**

2.4.1.A The Company reserves the right to require from an applicant for service advance payments for the construction of facilities and furnishing of special equipment. The advance payment will not exceed an amount equal to the nonrecurring charge(s) and one month's charges for the service or facility. In addition, where special construction is involved, the advance payment may also include an amount equal to the estimated nonrecurring charges for the special construction. The advance payment will be applied to any indebtedness for the service and facilities for which the advance payment is made on the Customer's initial bill.

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INTRASTATE LOCAL TELEPHONE SERVICE

SECTION 2 – RULES AND REGULATIONS (CONT'D)

2.4.1.B Advanced payments for installation costs or special construction will be credited on the first bill in their entirety.

2.4.2 Deposits

2.4.2.A The Company may, at its sole discretion, require a deposit or usage prepayment as a condition to receiving service or additional service. The Company reserves the right to review an applicant's or a Customer's credit history at any time to determine if a deposit is required.

2.4.2.B In the event the Customer fails to establish a satisfactory credit history, deposits are a form of security that may be required from Customers to ensure payment of bills.

2.4.2.C Deposits shall be no greater than one and one-half (1 ½) times the estimated average total monthly bill for all services.

2.4.2.D Deposits will be refunded with interest within 30 days after discontinuance of service or after 12 months of service, whichever comes first. Interest on deposits are payable at the rate of the average 1-year US Treasury bills for September, October, and November of the previous year without deduction for any taxes on such deposits. Interest will not accrue on any deposits after the date on which reasonable effort has been made to return it to the customer.

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INTRASTATE LOCAL TELEPHONE SERVICE

SECTION 2 – RULES AND REGULATIONS (CONT'D)

2.5 Payment Arrangements

2.5.1 Payment for Service

2.5.1.A The Customer is responsible for the payment of all charges for facilities and services furnished by the Company to the Customer.

2.5.1.A.1 Taxes

2.5.1.A.1(a) Appropriate federal, state, local and municipal taxes and surcharges will be charged on Services and are in addition to the rates for Service set forth in this tariff unless otherwise stated.

2.5.2 Billing and Collection of Charges

2.5.2.A The Customer is responsible for payment of all charges incurred by the Customer for services and facilities furnished to the Customer by the Company. The Company is not responsible for any telephone charges that may be incurred by the Customer in gaining access to the Company's Network.

2.5.2.B Charges for service are applied on a recurring basis. Service is provided and billed on a monthly (30 day) basis. Months are presumed to have 30 days. The billing date is dependent on the billing cycle assigned to the Subscriber. Service continues to be provided for the minimum service term.

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INTRASTATE LOCAL TELEPHONE SERVICE**SECTION 2 – RULES AND REGULATIONS (CONT'D)**

2.5.2.C Billing is payable upon receipt and past due thirty (30) days after issuance and posting of invoice. Bills not paid within thirty-one (31) days after the date of posting are subject to a 1.25 percent late payment charge for any unpaid balance. The unpaid balance that is used as the basis for the calculation of the late payment charge shall exclude any previously accrued late payment charges. The late payment date will be prominently displayed on the Customer's bill. Company shall endeavor to credit payments within 24 hours of receipt to avoid assessing late payment charges incorrectly.

2.5.2.D Usage charges and any recurring monthly charges are billed after each billing period. In the event the Company changes its rates, recurring monthly charges affected by such change will be assessed at the new rate for the full billing period during which the new recurring charge rate became effective.

2.5.2.E In the event payment is made by personal check and the check is not honored by the institution on which it was drawn, the Company will impose, and the Customer will be required to pay, a \$25.00 fee, where permitted by applicable law, in addition to other remedies available to the Company.

2.5.2.F The Company does not offer services to residential customers. In the event that the Company offers services to residential customers in the future, it will comply with the requirements of Utah State law regarding billing standards and practices for residential customers. In instances where sections of this tariff may conflict with the law or regulations, those regulations will prevail.

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INTRASTATE LOCAL TELEPHONE SERVICE

SECTION 2 – RULES AND REGULATIONS (CONT'D)

2.5.3 Billing Disputes

2.5.3.A General

2.5.3.A.1 Billing disputes should be addressed to Company's customer service organization via telephone to 1-844-484-5766 during business hours, M-F, excepting Federal holidays, 9:00 AM to 4:59 PM Eastern Time. Messages may be left outside of business hours. Messages left will be returned during the next business day during business hours.

2.5.3.A.2 The undisputed portions of the bill must be paid by the payment due date shown on the bill to avoid assessment of a late payment charge on the undisputed amount under Section 2.5.2.C., preceding.

2.5.3.B Adjustments or Refunds to the Customer

2.5.3.B.1 In the event that the Company resolves the billing dispute in favor of a Customer who has withheld payment of the disputed amount pending resolution of the disputed bill, the Company will credit the Customer's account for the disputed amount in the billing period following the resolution of the dispute.

2.5.3.B.2 In the event that the Company resolves the billing dispute in favor of a Customer who has paid the total amount of the disputed bill, the Company will credit the Customer's account for any overpayment by the Customer in the billing period following the resolution of the dispute.

2.5.3.B.3 In the event that the Company resolves the billing dispute in favor of a Customer who has paid the total amount of the disputed bill but canceled the service, the Company will issue a refund of any overpayment by the Customer.

Issued: _____, 2017

Effective: _____, 2017

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SQF, LLC
245 Commercial St., Suite 203
Portland, ME 04101

INTRASTATE LOCAL TELEPHONE SERVICE

SECTION 2 – RULES AND REGULATIONS (CONT'D)

2.5.3. B.4 All adjustments or refunds provided by the Company to the Customer at the Customer's request, or provided by the Company to the Customer by way of compromise of a billing dispute, and which are accepted by the Customer, are final and constitute full satisfaction, settlement, and/or compromise of all of the Customer's claims for the billing period for which the adjustment or refund was issued.

2.5.4 Unresolved Billing Disputes

2.5.4.A In the case of a billing dispute between the Customer and the Company for service furnished to the Customer, which cannot be settled to the mutual satisfaction of the Customer and the Company, the Customer can take the following course of action:

2.5.4. A.1 First, the Customer may request and the Company will provide an in-depth review of the disputed amount. The undisputed portion and subsequent bills must be paid on a timely basis or the service may be subject to disconnection.

2.5.4. A.2 Second, if after investigation and review by the Company, a disagreement remains as to the disputed amount, the Customer may file an appropriate complaint with:

Utah Public Service Commission
Heber M. Wells Building
160 East 300 South
Salt Lake City, UT 84111
Phone: 801-530-6716

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INTRASTATE LOCAL TELEPHONE SERVICE**SECTION 2 – RULES AND REGULATIONS (CONT'D)**

2.5.4.A.3 In order to avoid suspension of service and late payment charges, the disputed amount must be paid within fourteen (14) calendar days after the date the Company notifies the Customer that the investigation and review are completed and that such payment must be made or service will be interrupted. The Company will not suspend service prior to the payment due date as shown on the bill. In the event the Customer files a complaint with the Commission, the Company will not suspend service or post late payment charges.

2.5.5 Discontinuance of Service

2.5.5.A Upon violation of any of the material terms or conditions for furnishing service, the Company shall mail or deliver written notice to the Customer at least ten (10) days prior to the scheduled termination. Written notice shall become invalid thirty (30) days after the date indicated on the notice for termination. The telephone company shall also make at least two (2) attempts at personal notice by telephone at least twenty-four hours prior to termination. However, the inability of the telephone company to perfect personal notice shall not prevent the telephone company from terminating service.

2.5.5.A.1 Service may be suspended by written notice for any of the following reasons:

2.5.5.A.1.(a) By reason of any order or decision of a court or any other governmental authority which prohibits the Company from furnishing such service.

2.5.5.A.1.(b) Failure to post a required deposit or guarantee.

2.5.5.A.1.(c) For unlawful use of the service or use of the service for unlawful purposes.

2.5.5.A.1.(d) A violation of, or failure to comply with, any regulation or condition governing the furnishing of service.

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SECTION 2 – RULES AND REGULATIONS (CONT'D)

2.5.5.A.1.(e) If the Company deems such refusal necessary to protect itself or third parties against fraud or to otherwise protect its personnel, agents, facilities or services.

2.5.5.A.1.(f) If the Company provides false information to the Company regarding the Customer's identity, address, creditworthiness, or past, current or planned use of Company's services.

2.5.5.A.2 However, the Company may suspend service without prior notice if it is based on an occurrence, which endangers the safety of a person or appears likely to prove physically harmful to the service delivery system. At the time of suspension, the Company shall mail a notice of suspension to the Customer's billing address.

2.5.5.B Upon condemnation of any material portion of the facilities used by the Company to provide service to a Customer or if a casualty renders all or any material portion of such facilities inoperable beyond feasible repair, the Company, by notice to the Customer, may discontinue or suspend service without incurring any liability.

2.5.5.C Restoration of service

2.5.5.C.1 The Customer may restore service by full payment in any reasonable manner including by personal check. However, the Company may refuse to accept a personal check if a Customer's check for payment of service has been dishonored, excepting bank error, within the last twelve months. There is a \$25.00 charge for restoration of service after disconnection; if, however, the equipment necessary for service has been removed, the non-recurring fee will apply.

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SECTION 2 – RULES AND REGULATIONS (CONT'D)

2.5.6 Notice to Company for Cancellation of Service

2.5.6.A Customer may cancel service by providing written notice to Company five (5) days prior to cancellation. However, Customer may not cancel service prior to expiration of the initial five (5) year term.

2.5.6.B Customer is responsible for charges while still connected to the Company's service and the payment of associated local exchange company charges, if any, for service charges.

2.5.6.C Any non-recoverable cost of Company expenditures shall be borne by the Customer if:

2.5.6.C.1 The Customer orders service requiring special facilities dedicated to the Customer's use and then cancels the order before such service begins, before completion of the minimum period or before completion of some period mutually agreed with the Customer for the non-recoverable portions of expenditures; or

2.5.6.C.2 Liabilities are incurred expressly on behalf of the Customer by Company and not fully reimbursed by installation and monthly charges; and

2.5.6.C.3 Based on an order for service and construction has either begun or has been completed, but no service provided.

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SECTION 2 – RULES AND REGULATIONS (CONT'D)

2.5.7 Allowances for Interruption in Service

2.5.7.A A credit allowance will be given when service is interrupted, except as specified in Section 2.5.8.

2.5.7.B A service is interrupted when it becomes inoperative to the Customer, e.g., the Customer is unable to transmit or receive, because of a failure of a component furnished by the Company under this tariff.

2.5.7.C An interruption period begins when the Customer reports a service, facility or circuit to be inoperative and, if necessary, releases it for testing and repair. An interruption period ends when the service, facility or circuit is operative.

2.5.7.D If the Customer reports a service, facility or circuit to be interrupted but declines to release it for testing and repair, the service, facility or circuit is considered to be impaired but not interrupted. No credit allowances will be made for a service, facility or circuit considered by the Company to be impaired.

2.5.8 Limitations on Allowances

2.5.8.A No credit allowance will be made for any interruption in service:

2.5.8.A.1 Due to the negligence of or noncompliance with the provisions of this Tariff by any person or entity other than the Company, including but not limited to the Customer;

2.5.8.A.2 Due to circumstances or causes beyond the control of the Company;

2.5.8.A.3 During any period in which the Company is not given full and free access to its facilities and equipment for the purposes of investigating and correcting interruptions;

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SECTION 2 – RULES AND REGULATIONS (CONT'D)

2.5.8.A.4 During any period in which the Customer continues to use the service on an impaired basis;

2.5.8.A.5 During any period when the Customer has released service to the Company for maintenance purposes or for implementation of a Customer order for a change in service arrangements;

2.5.8.A.6 That occurs or continues due to the Customer's failure to authorize replacement of any element of special construction; and

2.5.8.A.7 That was not reported to the Company within thirty (30) days of the date that service was affected.

2.5.9 Use of Another Means of Communications

2.5.9.A If the Customer elects to use another means of communications during the period of interruption, the Customer must pay the charges for the alternative service used.

2.5.10 Application of Credits for Interruptions in Service

2.5.10.A Except as provided in Section 2.5.8.A above, when main service is interrupted for a period of at least 24 hours, the Company shall provide credits to Customers at the following rate:

2.5.10.A.1 One-thirtieth of monthly rate for each of the first three full 24-hour periods;

2.5.10.A.2 Two-thirtieths of monthly rates for each full 24-hour period beyond the first three 24-hour periods.

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SECTION 2 – RULES AND REGULATIONS (CONT'D)

2.5.10.A.3 However, in no instance shall the allowance for the out-of-service period exceed the total charges in a billing period for the service and facilities furnished by the company rendered useless or impaired.

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INTRASTATE LOCAL TELEPHONE SERVICE**SECTION 3 - DESCRIPTION OF SERVICES****3.0 Description of Services****3.1 RF Transport Service****3.1.1 Generally**

3.1.1.A Radio frequency ("RF") Transport Services utilize optical technology, including multi-wavelength optical technology over dedicated transport facilities to provide Customers with links to radiate RF coverage.

3.1.1.B RF Transport Services connect Customer-provided wireless capacity equipment to Customer-provided or Company provided bi-directional RF-to-optical conversion equipment at a hub facility. The hub facility can be Customer or Company provided. The conversion equipment allows the Company to accept RF traffic from the Customer and then send bi-directional traffic transmission across the appropriate optical networks. At the remote end, Customer or Company provided RF-to-optical conversion equipment allows bi-directional conversion between optical signals and RF signals. RF signals can be received and radiated at this remote node. Hence the Company provides optical transit services for RF signals.

3.1.1.C The furnishing of RF Transport Services requires certain physical arrangements of equipment and facilities of the Company and other entities and is subject to the availability of such equipment and facilities and the economic feasibility of providing such necessary equipment and facilities and the RF Transport Services.

3.1.2 The specific limitations applicable to RF Transport Services are as follows:

3.1.2.A All optical services are provided on single mode optical fiber.

3.1.2.B Some optical services may be of a multi-wavelength nature.

3.1.2.C Current wireless standards limit distance between a hub site and a remote node to 20km.

3.1.2.D The optical loss between a hub site and a remote node must not exceed 18 Db.

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INTRASTATE LOCAL TELEPHONE SERVICE

SECTION 4 - RATES AND CHARGES

4.0 Rates and Charges

4.1 Application of Rates

4.1.1 RF Transport Services rates apply to service furnished to carrier customers. The Company does not offer services to residential or business exchange service customers at this time.

4.2 Recurring and Nonrecurring Charges

4.2.1 Typical monthly recurring rates and nonrecurring charges for RF Transport Services are as follows:

Description Fee per Segment:

Nonrecurring connection charge: \$100,000

Monthly recurring charge: \$15,000

4.2.2 For purposes of this Tariff, Segment shall mean a one-way optical carrier between one (1) Customer hub site or remote node and another Customer hub site or remote node. The optical carrier is a single optical wavelength. The optical fiber can carry more than one wavelength.

4.2.3 Minimum Term

4.2.3.A The minimum service term for RF Transport Service is five (5) years.

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INTRASTATE LOCAL TELEPHONE SERVICE**SECTION 4 - RATES AND CHARGES (CONT'D)****4.3 Individual Case Basis (ICB) Pricing Arrangements**

4.3.1 Rates and charges, including installation, special construction, and recurring charges, may be established by negotiation on an Individual Case Basis (ICB), taking into account such factors as the nature of the facilities and services, the costs of construction and operation, the volume of traffic commitment, and the length of service commitment by the Customer, as long as the rates and charges are not less than Carrier's costs of providing the service. Such arrangements shall be considered Special Pricing Arrangements, the terms of which will be set forth in individual contracts or Customer Term Agreements. Specialized Pricing Arrangement rates or charges will be made available to similarly situated Customers on comparable terms and conditions. Upon reasonable request, Carrier will make the terms of these contracts available to the Commission and its staff for review on a confidential and proprietary basis.

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INTRASTATE LOCAL TELEPHONE SERVICE

SECTION 5 – PROMOTIONS

5.0 Promotions

5.1 Promotional Offerings – General

5.1.1 Reserved for future use.

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EXHIBIT G Motion to Deviate from e-filing Requirement

BEFORE THE PUBLIC SERVICE COMMISSION OF UTAH

In the Matter of: The Application of
SQF, LLC
For a Certificate of Public Convenience and
Necessity to Provide Local Exchange
Telecommunications Services in the State of
Utah

DOCKET NO. _____

MOTION TO DEVIATE FROM
ELECTRONIC FILING REQUIREMENT

The undersigned, representing SQF, LLC,
hereby moves the Public Service Commission of Utah for permission to deviate from the
electronic filing requirement set forth in Utah Admin. Code R746-1-203. Pursuant to Utah
Admin. Code R746-1-109(2), movant attests that the rule imposes a hardship that outweighs the
benefit(s) of the rule.

DATED at Portland, Maine August 25, 20 17.



Signature of movant/representative

Nicholas Bournakel
Printed name of movant/representative

EXHIBIT H Verification/Affidavit

VERIFICATION

THE STATE OF MAINE

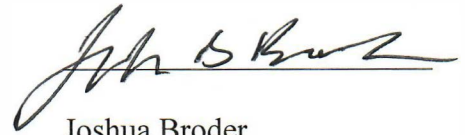
COUNTY OF CUMBERLAND

I, Joshua Broder, verify the foregoing application as follows:

1. I am the President of SQF, LLC ("SQF") and am authorized to sign this verification on SQF's behalf.

2. I have read the foregoing application and verify that the facts contained therein are true to the best of my knowledge, and the opinions contained therein are correct to the best of my belief.

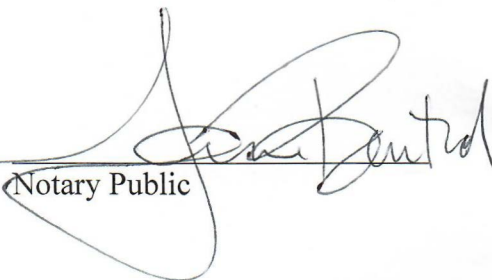
3. I, Joshua Broder, being duly sworn, depose and state that I am the President of SQF, LLC ("SQF"), that I am authorized to make this Verification on behalf of SQF; that I have read SQF's responses in this application, and know the contents thereof; and that the same are true and correct to the best of my knowledge, information, and belief.



Joshua Broder
President
SQF, LLC

Subscribed and sworn to before me this 25 day of August, 2017

My commission expires: 1/9/2024


Notary Public