

NOWALSKY, BRONSTON & GOTHARD

A Professional Limited Liability Company

Attorneys at Law

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Philip R. Adams, Jr.

January 14, 2009

Via Overnight Mail

Executive Secretary's Office
Tennessee Regulatory Authority
460 James Robertson Parkway
Nashville, TN 37243-0505

filed electronically in docket office on 01/16/09

RE: Telco Experts, LLC DOCKET NO. 09-00011

Dear Sirs:

Enclosed for filing please find an original and four (4) copies of the Application for a Certificate to Provide Resale Telecommunications Services in the State of Tennessee on behalf of Telco Experts, LLC. The filing has also been enclosed electronically on CD-ROM. The requisite \$50.00 filing fee is attached. Also attached as Exhibit N is the original surety bond in the amount of \$20,000.

Please acknowledge receipt of this filing by returning a date-stamped copy of this cover letter in the self-addressed envelope provided.

Should you have any questions regarding this filing, please do not hesitate to contact me.

Sincerely,



Leon Nowalsky *rh*
lnowalsky@nbglaw.com

LLN/rph
Enclosure



PS-0373 Rev 1/09

**APPLICATION FOR CERTIFICATE
TO PROVIDE OPERATOR SERVICES AND/OR
RESELL
TELECOMMUNICATION SERVICES IN TENNESSEE
SECTION A**

Application is hereby made for a certificate of authority pursuant to TRA Rule 1220-4-2-.57 to provide telecommunications services in the State of Tennessee.

Part I : General Information

A. Name of Applicant Telco Experts, LLC
Full exact name of person, corporation, partnership, sole proprietorship, or other entity, for which application is made.
Legal name of applicant, if different from above.
38 Park Avenue, Rutherford, NJ 07070
Address City State Zip

Tenn. Secretary of State Certificate of Authority ID 0592580

Federal Taxpayer ID Number 26-1287244

Any trade name(s), assumed name(s) or fictitious name(s) used by applicant:

If applicant has affiliate(s) engaged in providing telecommunications services, provide the above requested information for each affiliate(s), as well as for the applicant.

Address See Attached Exhibit A City
State Zip Code Phone No. () -
(Use additional pages if necessary)

*****IMPORTANT INFORMATION*****

If applicant has affiliate(s) or parent company, or constituency corporations, engaged in providing telecommunications services, or operating under any trade name, assumed name or fictitious name used by the above, provide the above requested information on all parts of this application as well as for the applicant. Provide this information on a separate attachment, if necessary.

THIS SECTION FOR TRA USE ONLY

Docket Number. _____

Company ID Number _____
Date Approved _____
Evaluator _____

- B. Describe other businesses or business transactions, if any, at the same location as the principal business address:

None

- C. Provide the name, business address and a chronological summary of the employment history and business experience over the preceding eight years of:

See Exhibit B

- (a) The proprietor, if the applicant is an individual;
- (b) Every member, if the applicant is a partnership;
- (c) Each Executive Officer, Director and each Key Stockholder if the applicant is a joint stock association or a corporation. (Note: If the applicant is a publicly traded corporation or a subsidiary of such a corporation it does not need to provide this information.)
- (d) Any person in a position to exercise control over or direction of, the business of the applicant, regardless of the form of organization of the applicant.

Information to be included:

NAME TITLE

BUSINESS ADDRESS

PHONE NO.

EMPLOYMENT HISTORY (with details of duties/responsibilities for each position held)

Provide the above requested information on separate attachments.

- D. Has the applicant or any of its parent companies, subsidiaries, affiliates, owners, partners, LLC members, directors, officers, five percent (5%) more shareholders or beneficiaries (of a trust) been associated with a business whose authority to transact business was denied, revoked or suspended by a state or federal regulatory or law enforcement entity?

☐ Yes ☐ No If yes, please explain fully.

- E. Has the Tennessee Regulatory Authority, or any other agency of the State of Tennessee, any federal agency or any agency of any other state ever initiated a regulatory action or order against the applicant or any of its parent companies, subsidiaries, affiliates, owners, partners, LLC members, directors, officers, five percent (5%) more shareholders or beneficiaries (of a trust)?

☐ Yes ☐ No If yes, please explain fully.

- (1) Has the applicant or any of its parent companies, subsidiaries, affiliates, owners, partners, LLC members, directors, officers, five percent (5%) more shareholders or beneficiaries (of a trust), been enjoined or restrained by order by any court or state or federal regulatory or law enforcement entity from engaging in any conduct or practice related to the telecommunications business?

☐ Yes ☐ No If yes, please explain fully.

- F. Has the applicant or any of its parent companies, subsidiaries, affiliates, owners, partners, LLC members, directors, officers, five percent (5%) more shareholders or beneficiaries (of a trust) been associated with a business who has ceased providing telecommunications services in any state?

☐ Yes ☐ No If yes, please explain fully and describe the circumstances. (Use additional pages if necessary)

- such persons, give details, state results and final outcome. (See additional page if necessary)
- no

● YES ● NO If yes, please explain fully.

- Adam Goldberg
Name
- (800) 7875050
Phone No.
- (800) 625-2088
Fax No.
- (800)
e-mail Address adam@telcoexperts.com

Becky Heggelund (504) 832-1984 (504) 831-0892
Name Phone No. Fax No.
(800) e-mail Address bheggelund@nbgllaw.com

- | | | | |
|--------------------------------------|--|------------------------|------------|
| 800-787-5050 | | | |
| PHONE NUMBER | | ALTERNATE PHONE NUMBER | |
| 38 Park Avenue, Rutherford, NJ 07070 | | | |
| ADDRESS | | CITY | ST ZIPCODE |

- Corporation Service Company
2908 Poston Avenue, Nashville, TN 37203

- Part II:

- ☒ Resell Interexchange long distance services
☐ Operator Services
☒ Resell local services
☐ Other (describe) _____

- 3

- C. List the state(s) where the applicant, its parent company, and all affiliates is authorized to operate in at this time. For each such state, describe applicant's current activities along with a history of operations there. (Use additional pages if necessary.)

New Jersey, New York and the District of Columbia for IXC and CLEC resale

For the above states, list the number and types of complaint(s) filed against applicant, and the complaint(s)' current status. Provide this information on a separate attachment, if necessary.

None

If applicant has affiliate(s) or parent company, or constituency corporations, engaged in providing telecommunications services, or operating under any trade name, assumed name or fictitious name used by the above, provide the above requested information for all as well as for the applicant. Provide this information on a separate attachment, if necessary.

- D. List any states that the applicant or any affiliate, parent company, or constituency corporation operating under any trade name, assumed name, or fictitious name, has been denied authority to provide service. (Use additional pages if necessary)

None

- E. Areas in Tennessee to be served.

Statewide

- F. What type of customers will the applicant serve?

a. Business ☒

b. Residential ☒

c. Aggregators ☐

(e.g. Hotels, Payphones)

d. Other (specify)

- G. Does the applicant allow a property imposed fee (PIF) to be added to the price of intrastate telephone calls over its network? If yes, specify amount.

no

- H. Are your prices for intrastate services plus any PIF equal to or less than the dominant carriers' price for similar services? Yes ☐ No ☒

- I. Describe the type of services and price that the applicant will be offering in Tennessee on the Informational Tariff Form found in Appendix II¹. See Exhibit C

- J. What is the applicant's 10XXX or 800 access code, if applicable?

N/A

- K. Does the applicant now have or plan to have any telecommunication's facilities (e.g. switches, fiber lines) in Tennessee?

no

¹Applicant is required to fill out an Informational Tariff form. Failure to fill out this form will cause the applicant's request to be rejected.

- L. Whose facility-based network(s) will the applicant be reselling?

Paetec

- M. Will the applicant be utilizing the local telephone company's billing system or billing customers directly¹? Direct Bill

- N. Describe briefly how the applicant plans to market their services in Tennessee?
print advertising, internet and/or sales agents

- O. If independent telemarketers are to be used, list the name, contact person, address phone number and federal taxpayer ID for each company.

COMPANY NAME	CONTACT	ADDRESS	CITY	ST	ZIP	PHONE
--------------	---------	---------	------	----	-----	-------

COMPANY NAME	CONTACT	ADDRESS	CITY	ST	ZIP	PHONE
--------------	---------	---------	------	----	-----	-------

COMPANY NAME	CONTACT	ADDRESS	CITY	ST	ZIP	PHONE
--------------	---------	---------	------	----	-----	-------

- P. Describe the methods and procedures by which the applicant will use to switch a consumer's preferred interexchange service, and to prevent unauthorized switching of a consumer's interexchange service. Use additional pages if necessary. If you have written procedures or company guidelines, attach copies.

Written LOAs - see Exhibit E

- Q. Applicant has the ability and agrees to honor the form of call blocking that the consumer has subscribed to with their local telephone company. Yes ☒ No ☐

- R. Applicant gives permission to the local telephone company to provide the Authority a periodic sample of the reseller's intrastate toll calls. The purpose of this analysis is to audit the reseller's rates to assure they are at or below the dominant carrier's tariffed rates. Yes ☒ No ☐

- S. Is the Applicant aware of the requirement to insure that any telephone call made between two points in the same county in Tennessee shall be classified as toll-free and not billed to any customer pursuant to Tennessee Code Annotated § 65-21-114? Yes ☒ No ☐

- T. Is the Applicant aware of the TAR Code data base maintained by BellSouth, its use to insure compliance with T.C.A. § 65-21-114 and the procedures used to enter telephone numbers in that data base? Yes ☒ No ☐

- U. How does the Applicant intend to comply with T.C.A. § 65-21-114? In your response, please explain technically, what procedures the Applicant will use to insure it will not bill for any county wide calls in Tennessee. Use additional pages if necessary.

See Exhibit M

¹A copy of a bill is required if the applicant is going to bill the customer directly.

Part III: Organization Structure

A. Applicant's organizational structure

☐ Corporation

☐ Publicly Traded Corporation

☐ Subsidiary of a Publicly Traded Corporation

☒ Limited Liability Corporation Attach a copy of the articles of organization and operating agreement along with amendments.

☐ See Exhibit F
☐ Other Form of Corporation

List type _____ (Example S Corporation)

Attach a copy of the charter, bylaws and/or certificate of incorporation.

_____ Association Attach a copy of the charter, bylaws and/or certificate of incorporation and Letter of Authorization from Tennessee Secretary of State

_____ Joint Stock Association Attach a copy of the charter, bylaws and/or certificate of incorporation and Letter of Authorization from Tennessee Secretary of State.

_____ Trust Attach a copy of the trust agreement and Letter of Authorization from Tennessee Secretary of State.

_____ Individual Attach a copy of the Letter of Authorization from Tennessee Secretary of State

SECTION (a)-(g) is to be completed if applicant is a Corporation Association or Trust

(a) The date and state of formation/incorporation: Delaware 8/9/2007

(1) Parent Company, if applicable

(b) Attach a certificate of good standing from the state in which the applicant was incorporated/formed.

See Exhibit G

(1) Attach a copy of Certification of Authority issued by Tennessee Secretary of State showing corporation's authority to engage in business in Tennessee.

See Exhibit H

(d) Describe the corporate structure of the applicant, including the identity of any parent or subsidiary of the applicant. Disclose whether any parent or subsidiary is publicly traded on any stock exchange. **Limited Liability Company - no parent or subsidiary. See Exhibit I.**

(e) Provide the history of material litigation and criminal convictions of every current director, executive officer, or key shareholder of the applicant for the ten-year period prior to the date of this application.

None

(f) If applicable, attach a copy of the instrument creating the trust and all amendments thereto:

B. ☐ Proprietorship

☐ Partnership

☐ General Attach a copy of the partnership agreement along with any amendments.

☐ Limited Attach a copy of the certificate of limited partnership and the partnership agreement along with any amendments.

☐ Other (Explain on separate sheet)

All of the above will be required to submit a valid business license.

(a) Identify the place and date of the applicant's qualifications to provide telecommunications services in this state.

(b) List the full name, social security number and address of the owners, if a sole proprietorship, or all partners identifying the percentage of ownership:

ATTACH ADDITIONAL PAGES AS NECESSARY

C. Number of employees: 10.

Employer Identification Number (E.I.N.) 26-1287244

Part IV: Financial Information

A. Address where business records are kept: 38 Park Avenue

street

Rutherford, NJ 07070 (800) 787-5050

CITY

STATE

ZIP CODE

PHONE NUMBER

B. Attach a copy of the applicant's most recent unconsolidated and consolidated audited financial statements for the immediately preceding three-year period. Provide in detail the applicant's financial condition, including balance sheet and income statement, or a copy of IRS form 1120 or 1065 filed by your business for the previous year. Attach, if available, a copy of your company's 10K and/or stockholder reports.

(1) Fiscal year end: Month 12 Day 31

(2) Date of most recent audited, unconsolidated financial statement of Applicant:

NONE

(3) If applicable, name and address of independent certified public accountant:

(4) Period covered by financial statement attached: 2006, 2007

C. Does the applicant currently have an internal auditor and/or internal audit program? no

If so, Name of internal auditor .

D. If applicable, provide a history of applicant's material litigation and criminal convictions for the ten-year period prior to the date this application is made. Material litigation is defined as any litigation that, according to generally accepted accounting principles, is deemed significant to a person's financial health and would be required to be referenced in annual audited financial statements, reports to shareholders or similar documents.

Part VI: Rule Compliance Agreement

- A. Attach a copy of a Small and Minority-Owned Telecommunications Business Participation Plan Pursuant to Tennessee Code Annotated § 65-5-212.
- B. Have you read and understand the Tennessee Regulatory Authority's (TRA) Rules and Regulations for Resellers, 1220-4-2 located at the TRA's website <http://www.state.tn.us/tra> *electronic fileroom* in its entirety?
☐ Yes ☐ No
- C. Do you understand the penalties for non-compliance, and all associated fees to provide such service? ☐ Yes ☐ No

Mail the completed application and a check for \$50.00 to: Tennessee Regulatory Authority, **P.O. Box 198907, Nashville, TN 37219-8907**. Should you have any questions, call (615) 741-7489, ext. 163.

The Reseller or Operator Service Provider applicant, hereby, affirms the following:

Will comply with the TRA Reseller Rules and all other applicable Authority Rules and state laws, including T.C.A. Section 65-5-206 located at the TRA's website <http://www.state.tn.us/tra> *electronic fileroom* under the External Site of Lexis Law Publishing.

Having been duly sworn, and under the penalties of perjury, I hereby certify that the representations in this RESELLER APPLICATION and all attachments and appendices are true and correct to the best of my knowledge and belief. I further understand that omissions or inaccuracies may result in denial of the APPLICATION and grounds for revocation of Certificate of Authority.

For Individual and Partners:

_____ Signature	_____ Signature
_____ PRINTED NAME	_____ PRINTED NAME

_____ Signature	_____ Signature
_____ PRINTED NAME	_____ PRINTED NAME

For Corporations
and Other Organizations

SEE ATTACHED
(NAME OF CORPORATION)

BY:

SIGNATURE

PRINTED NAME

Title

ATTEST:

Title

On this the _____ day of _____, _____ before me, a Notary Public

known to me to be the person(s) named in, and who executed the foregoing
application, being duly sworn according to law, deposes and says that the statements
and representations set forth in the above application are true and correct to the best
of his/her knowledge and belief.

Notary Public

seal

Appendix I

Reseller Name	Address	Contact Person	Phone Number
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Appendix II
Informational Tariff Sheet

<u>Description of Service</u>	<u>Applicant proposed</u>		<u>Dominant Carriers³</u>
	<u>Price change to consumer</u>	<u>Price for similar service</u>	
1.			
2.			
3.			

³Dominant Carrier (South Central Bell or AT&T, whichever is appropriate). A copy of these companies' rates are found on Appendix V.

VERIFICATION

State of New Jersey
County of Hudson

I, Adam Goldberg, as COO of Telco Experts, LLC do hereby state that as its Chief Operating Officer I am authorized to represent Telco Experts and to make this Verification on its behalf. The statements in the foregoing application and exhibits are true and correct to the best of my knowledge, information and belief.

By: [Signature]
Adam Goldberg
Telco Experts, LLC

Sworn to and subscribed before me this 8 day of December, 2008..

[Signature]
Notary Public

My Commission expires at death.

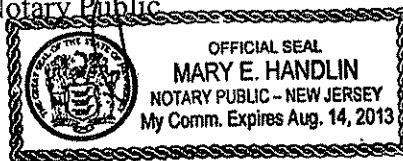


Exhibit A

Affiliates of Telco Experts, LLC

Certain owners of Telco Experts, LLC are also owners of Gemini Communications Corp.

Exhibit B

Provide the name, business and home address of and a chronological summary of the employment history of:

- (a) Not an individual
- (b) Not a partnership
- (c) Each Officer and Director of the Applicant limited liability company:

Peter Goldberg, President
38 Park Avenue
Rutherford, NJ 07070

Adam Goldberg, COO
38 Park Avenue
Rutherford, NJ 07070

Eric Klein, CFO
38 Park Avenue
Rutherford, NJ 07070

A summary of the employment history and business experience of the Officers, Directors, and key management personnel are attached.

Peter Goldberg

President of Telco Experts

Mr. Goldberg Graduated from the University of Florida in 1993 with a degree in marketing. Peter started as an entry level sales person at MetroMedia selling long-distance service to commercial accounts.

In 1996 Peter with his brother Adam opened up a Telecom consulting firm Gemini Communications. This company is still in existence and is one of the largest telecom agents in the country. As agents Peter and Adam learned all aspects of customer service and provisioning. We worked with multiple carriers including Broadview Networks, Paetec, ACC Business, Covad, Verizon and others. Our responsibilities included selling, managing the provisioning process as well as servicing a client base that currently bills out over \$1,000,000 per month.

In January of 2008 Peter Goldberg, Adam Goldberg and Eric Klein opened a new telephone and data service provider called Telco Experts LLC. Since the inception of the business we have secured over 100 new Business customers. Our primary customers have multiple T-1s as well as analog telephone service. Our primary underlying carriers include Paetec, Covad and WBS Connect. We have quickly built an excellent working relationship with our net work service providers. We have received many compliments and how well our staff works with our business partners.

Adam Goldberg

COO Telco Experts

Adam Goldberg Graduated from the University of Maryland in 1993 with a degree in marketing. Adam started as an entry level sales person at Alnet Communications. Adam was awarded many sales achievement awards and was promoted to channel sales manager.

In 1996 Peter with his brother Adam opened up a Telecom consulting firm Gemini Communications. This company is still in existence and is one of the largest telecom agents in the country. As agents Peter and Adam learned all aspects of customer service and provisioning. We worked with multiple carriers including Broadview Networks, Paetec, ACC Business, Covad, Verizon and others. Our responsibilities included selling, managing the provisioning process as well as servicing a client base that currently bills out over \$1,000,000 per month.

Adam main responsibility is running our back office and support staff.

Exhibit C

Tariffs

TITLE SHEET

TELCO EXPERTS, LLC

TARIFF NO. 1

This tariff applies to the provision of Competitive Interexchange Services furnished by Telco Experts, LLC, with principal offices at 38 Park Avenue, Rutherford, NJ 07070. This tariff is on file with the Tennessee Regulatory Authority ("TRA") and copies may be inspected during normal business hours at the Company's principal place of business.

ISSUED:

EFFECTIVE:

ISSUED BY:

Adam Goldberg, COO
Telco Experts, LLC
38 Park Avenue
Rutherford, NJ 07070

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 sheet.

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

ISSUED:**EFFECTIVE:**

ISSUED BY: Adam Goldberg, COO
Telco Experts, LLC
38 Park Avenue
Rutherford, NJ 07070

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ISSUED:

EFFECTIVE:

ISSUED BY:

Adam Goldberg, COO
Telco Experts, LLC
38 Park Avenue
Rutherford, NJ 07070

SYMBOLS

The following are the only symbols used for the purposes indicated below:

- C - To signify changed regulation.
- D - Delete or discontinue.
- I - Change resulting in an increase to a customer's bill.
- M - Moved from another tariff location.
- N - New.
- T - Change in text or regulation but no change in rate or charge

ISSUED:

EFFECTIVE:

ISSUED BY: Adam Goldberg, COO
Telco Experts, LLC
38 Park Avenue
Rutherford, NJ 07070

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. For example, 4th Revised Sheet 14 cancels 3rd Revised Sheet 14.
- C. Paragraph Numbering Sequence - There are various levels of alphanumeric paragraph coding. Each level of coding is subservient to its next higher level of coding.
- 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.

ISSUED:

EFFECTIVE:

ISSUED BY:

Adam Goldberg, COO
Telco Experts, LLC
38 Park Avenue
Rutherford, NJ 07070

SECTION 1 - DEFINITIONS AND ABBREVIATIONS

1.1 Definitions:

Application for Service - A standard order form which includes all pertinent billing, technical, and other descriptive information which will enable the carrier to provide the communication service as required.

Authorized User - A person, firm, corporation, or other entity authorized by the customer to receive or send communications.

Cancellation of Order - A customer-initiated request to discontinue processing a service order, either in part or in its entirety, prior to its completion.

Carrier - Telco Experts, LLC, unless specifically stated otherwise.

Company - Telco Experts, LLC, also referred to as "Carrier."

Completed Calls - Completed calls are calls answered on the distance end.

Customer - The person, firm, corporation, or other entity which orders or uses service and is responsible by law for payment for communication service from the telephone utility.

Customer Provided Equipment - Terminal equipment provided by a customer.

Day Rate Period - 8:00 a.m. to 4:59 p.m., Monday through Friday.

Delinquent Account - An account for which a bill or payment agreement for regulated services or equipment has not been paid in full on or before the last day for timely payment.

Due Date - The last day for payment without unpaid amounts being subject to a late payment charge.

Evening Rate Period - 5:00 p.m. to 10:59 p.m., Sunday through Friday.

Holidays - Carrier's recognized holidays are New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day and Christmas Day.

ISSUED:

EFFECTIVE:

ISSUED BY:

Adam Goldberg, COO
Telco Experts, LLC
38 Park Avenue
Rutherford, NJ 07070

1.1 Definitions: (contd.)

Interexchange Utility - A utility, resale carrier or other entity that provides intrastate telecommunications services and facilities between exchanges within the state, without regard to how such traffic is carried. A local exchange utility that provides exchange service may also be considered an interexchange utility.

Measured Use Service - The provision of long distance measured time communications telephone service to customers who access the carrier's services at its switching and call processing equipment by means of access facilities obtained from another carrier by the customer or otherwise provided at its own expense (the customer is responsible for arranging for the access line).

Message - A completed telephone call by a customer or user.

Night/Weekend Rate Period - 11:00 p.m. to 7:59 a.m., every day; 8:00 a.m. to 10:59 p.m. Saturday; and 8:00 a.m. to 4:59 p.m. Sunday.

Normal Business Hours - 8:00 a.m. to 5:00 p.m., Monday through Friday, excluding holidays.

Premises - The space occupied by an individual customer in a building, in adjoining buildings occupied entirely by that customer, or on contiguous property occupied by the customer separated only by a public thoroughfare, a railroad right of way or a natural barrier.

Rates - Recurring amounts billed to customers for regulated services and equipment.

Suspension - Temporary disconnection or impairment of service which disables either outgoing or incoming toll communications services provided by Carrier.

Terminal Equipment - All telephone instruments, including pay telephone equipment, the common equipment of large and small key and PBX systems and other devices and apparatus, and associated wiring, which are intended to be connected electrically, acoustically or inductively to the telecommunication system of the telephone utility.

ISSUED:

EFFECTIVE:

ISSUED BY:

Adam Goldberg, COO
Telco Experts, LLC
38 Park Avenue
Rutherford, NJ 07070

1.2 Abbreviations:

LATA - Local Access Transport Area

LEC - Local Exchange Carrier

MTS - Message Toll Service

PBX - Private Branch Exchange

SAL - Special Access Line

V&H - Vertical and Horizontal

ISSUED:

EFFECTIVE:

ISSUED BY:

Adam Goldberg, COO
Telco Experts, LLC
38 Park Avenue
Rutherford, NJ 07070

SECTION 2 - RULES AND REGULATIONS

2.1 Carrier Undertaking

Carrier provides long distance interexchange telephone service to customers for their direct transmission of voice, data, and other types of telecommunications.

Communications originate when the customer accesses Carrier directly or through the facilities of the local service carrier via one or more access lines, equal access or on a dial-up basis. Carrier may act as the customer's agent for ordering access connection facilities provided by other carriers or entities when authorized by the customer, to allow connection of a customer's location to the Carrier network. The customer shall be responsible for all charges due for such service arrangements.

Services are provided on a monthly basis unless otherwise stated in a service agreement and are available twenty-four (24) hours per day, seven (7) days per week. The minimum service period is one month (30 days).

2.2 Limitations on Service

- 2.2.1 Service is offered subject to the availability of the necessary facilities and/or equipment and subject to the provisions of this tariff.
- 2.2.2 Carrier reserves the right to discontinue furnishing service upon written notice, when necessitated by conditions beyond its control or when the customer is using the service in violation of the provisions of this tariff or in violation of the law.
- 2.2.3 Title to any equipment provided by Carrier under these regulations remains with Carrier. Prior written permission from the company is required before any assignment or transfer. All regulations and conditions contained in this tariff shall apply to any assignee or transferee.

ISSUED:

EFFECTIVE:

ISSUED BY:

Adam Goldberg, COO
Telco Experts, LLC
38 Park Avenue
Rutherford, NJ 07070

2.3 Use of Service

Service may not be used for any unlawful purposes or for any purpose for which any payment or other compensation is received by the customer, except when the customer is a duly authorized and regulated common carrier.

2.4 Limitation of Liability

- 2.4.1 Carrier shall not be liable to any person, firm or entity for damages, either direct, indirect, consequential, special, incidental, actual, punitive, or for any other damages or lost profits arising out of mistakes, accidents, errors, omissions, interruptions, delays or defects in transmissions and not caused by the negligence of the customer, commencing upon activation of service and in no event exceeding an amount equivalent to the proportionate charge to the customer for the period of service during which mistakes, accidents, errors, omissions, interruptions, delays or defects in transmission occurred.
- 2.4.2 Carrier makes no warranty, whether express, implied or statutory, as to the description, quality, merchantability, completeness or fitness for any purpose of the service or local access, or as to any other matter, all of which warranties by Carrier are hereby excluded and disclaimed.
- 2.4.3 Carrier, at its own expense, will indemnify the customer and hold it harmless in respect to any and all loss, damage, liability or expense asserted against the customer by a third party on account of any property damage or personal injury caused by any negligence or willful misconduct of Carrier or its agents or representatives arising out of performance by Carrier of any testing or other activities on the customer's premises pursuant to this tariff. Carrier's obligations under the immediately preceding sentence shall be subject to the customer's full performance of this tariff and subject further to the customer's duty to take reasonable precautions in the location, construction, maintenance and operation of all activities, facilities and equipment for the protection against hazard or injury and to not interfere with the services provided by Carrier.

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2.4 Limitation of Liability (continued)

2.4.4 Carrier shall be indemnified and held harmless by the customer against:

- A. Claims for libel, slander, infringement of copyright or patent infringement, unauthorized use of any trademark, trade name or service mark arising out of the material, data information, or other content transmitted over the carrier's facilities; and
- B. All other claims arising out of any act or omission by the customer in connection with any service provided by Carrier.

2.5 Interruption of Service

A credit allowance for interruptions of service which are not due to Carrier's testing or adjusting, to the negligence of the customer, or to the failure of the channels, equipment, and/or communications systems provided by the customer, are subject to the general liability provisions set forth herein. It shall be the obligation of the customer to notify Carrier of any interruption in service. Before giving such notice, the customer shall ascertain that the trouble is not being caused by any action or omission by or within the customer's control and is not in wiring or equipment connected to the Carrier terminal.

2.6 Restoration of Service

The use and restoration of service in emergencies shall be in accordance with the Part 64, Subpart D of the Federal Communications Commission's Rules and Regulations which specifies the priority system for such activities.

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2.7 Customer Responsibility

- 2.7.1 All customers assume general responsibilities in connection with the provision and use of Carrier's service. When facilities, equipment, and/or communication systems provided by others are connected to Carrier's facilities, the customer assumes additional responsibilities. All customers are responsible for the following:
- A. Placing orders for service, paying all charges for service rendered by Carrier and complying with all regulations governing the service. The customer is also responsible for assuring that its users comply with regulations.
 - B. When placing an order for service, the customer must provide:
 - 1. The name(s) and address(es) of the person(s) responsible for the payment of service charges.
 - 2. The name(s), telephone number(s), and address(es) of the customer contact person(s).
 - C. The customer must pay Carrier for the replacement or repair of Carrier's equipment when the damage results from:
 - 1. The negligence or willful act of the customer or user.
 - 2. Improper use of service.
 - 3. Any use of equipment or service provided by others.
 - D. After receipt of payment for the damages, Carrier will cooperate with the customer in prosecuting a claim against any third party causing damage.

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2.7.2 Maintenance, Testing, and Adjustment

Upon reasonable notice, the equipment provided by Carrier shall be made available for such tests and adjustments as may be necessary to maintain them in satisfactory condition. No interruption allowance will be granted for the time during which such tests and adjustments are made.

2.7.3 Deposits and Advance Payments

A. Deposits

The Company may require a customer who has a proven history of late payment or whose financial responsibility is not a matter of record to make a deposit to be held as a guarantee for the payment of charges. Such a deposit shall not exceed an amount equal to twice the estimated average monthly usage charges and/or the monthly recurring charges. Interest on deposits shall be paid in accordance with the rules of the Commission.

Deposits shall be returned to the customer when service is terminated or when satisfactory credit has been established. Satisfactory credit may be established through prompt payment of all bills for a period of one year.

Upon termination of service, deposits with accrued interest shall be credited to the final bill and the balance shall be returned to the customer.

B. Advance Payments

The Company reserves the right to collect an advance payment from customers whose ability to pay for services is unknown. The advance payment will not exceed one (1) month's estimated charges which will be applied against the following month's actual charges and, if necessary, a new advance payment will be collected for the following month.

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2.7 Customer Responsibility (continued)

2.7.4 Credit Allowance

Credit for failure of service or equipment will be allowed only when failure is caused by or occurs in equipment owned, provided and billed for, by Carrier.

- A. Credit allowances for failure of service or equipment starts when the customer notifies Carrier of the failure or when Carrier becomes aware of the failure and ceases when the operation has been restored and an attempt has been made to notify the customer.
- B. The customer shall notify Carrier of failures of service or equipment and make reasonable attempts to ascertain that the failure is not caused by customer provided facilities, any act, or omission of the customer or in wiring or equipment connected to the terminal.

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2.7 Customer Responsibility (continued)

- C. Only those portions of the service or equipment operation disabled will be credited. No credit allowances will be made for:
1. Interruptions of service resulting from Carrier performing routine maintenance;
 2. Interruptions of service for implementation of a customer order or change in service;
 3. Interruption caused by the negligence of the customer or his authorized user;
 4. Interruptions of service due to the failure of service resulting from customer provided facilities.

2.7.5 Cancellation by Customer

If a customer orders services requiring special equipment and/or facilities dedicated to the customer's use and then cancels his order before the service begins or before a completion of the minimum period agreed upon by the customer, a charge will be made to the customer for the non-recoverable portions of expenditures or liabilities incurred by Carrier. If, based on such an order, any construction has either begun or been completed, but no services provided, the non-recoverable cost of construction shall be borne by the customer.

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2.7.6 Payment and Charges for Services

- A. Charges for service are applied on a recurring and non-recurring basis. Service is provided and billed on a monthly basis.
- B. Payment is due within 15 days after the bill is rendered by the Company. The bill is considered rendered when deposited in the U.S. mail with postage prepaid.
- C. Service may be disconnected upon five (5) days written notice for nonpayment of an invoice by its due date.
- D. In the event of a dispute concerning a bill, Customer must pay a sum equal to the amount of the undisputed portion of the bill and proceed with complaint procedures set forth in this tariff.
- E. The customer is responsible for payment of all charges for service furnished to the customer under this tariff. Charges are based on actual usage during a month will be billed monthly in arrears.
- F. All state and local taxes (i.e. gross receipts tax, sales tax, municipal utilities tax) are listed as separate line items and are not included in the quoted rates.
- G. Customers will be charged a late payment penalty in the amount of 1.5% of unpaid principal amount or the highest rate allowed by state law.
- H. Customers will be charged a fee for all dishonored checks issued to Carrier.

2.7.7 Application of Charges

The charge for service are those charges in effect for the period that service is furnished.

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2.8 Carrier Responsibility

2.8.1 Calculation of Credit Allowance

Pursuant to the limitations set forth herein, when service is interrupted the credit allowance will be computed on the following basis:

- A. No credit shall be allowed for an interruption of less than two hours.
- B. The customer shall be credited for interruptions of two hours or major fraction thereof that an interruption continues beyond two hours.
- C. When a minimum usage charge is applicable and the customer fails to meet a usage minimum credit, the outage shall be applied against that minimum equal to 1/360th of the monthly minimum charges associated with the portion of service disabled for each period of two hours or major fraction thereof that an interruption continued beyond two hours.

2.8.2 Cessation of Service

Service shall cease at the end of the customer's service period, or when the customer transfers service to another long distance carrier, whichever occurs first. No credit shall be given for prepaid services discontinued prior to the end of the service term for which payment was made.

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2.8.3 Disconnection of Service by Carrier

Carrier, upon 5 days written notice to the customer, may discontinue service or cancel an application for service without incurring any liability for any of the following reasons:

- A. Non-payment of any sum due to Carrier for service for more than thirty days beyond the date of rendition of the bill for such service;
- B. A violation of any regulation governing the service under this tariff;
- C. A violation of any law, rule, or regulation of any government authority having jurisdiction over the service; or
- D. Carrier is prohibited from furnishing services by order of a court or other government authority having jurisdiction.

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2.8 Responsibility of Carrier

2.8.4 Fractional Charges

Charges for a fractional part of a month are calculated by counting the number of days in the billing period before service was furnished or discontinued. The number of days in the billing period are divided by thirty days and the resultant fraction is multiplied by the monthly charge to arrive at the fractional monthly charge.

2.8.5 Customer Complaint Procedure

The Company's Customer Service Representatives are available by calling toll free: 1-800-787-5050. The Company will resolve any disputes properly brought to its attention in an expeditious and reasonable manner.

Unresolved disputes may be directed to the attention of the Tennessee Regulatory Authority as follows:

In the event of a dispute concerning an invoice, the customer must pay a sum equal to the amount of the undisputed portion of the bill and notify the Company of the disputed portion.

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SECTION 3 - DESCRIPTION OF SERVICE AND RATES

3.1 Timing of Calls

The customer's monthly usage charges for Carrier service are based upon the total number of minutes the customer uses and service options subscribed to. Chargeable time begins when the connection is established between the calling station and the called station or PBX. Chargeable time ends when either party hangs up.

There are no charges incurred if a call is not completed.

3.2 Start of Billing

For billing purposes, the start of service is the first day on which service is available for use by the customer. The end of service date is the last day of the or any portion thereof that service is provided by Carrier after notice of cancellation by Customer.

3.3 Interconnection

Service furnished by Carrier may be interconnected with services or facilities of other authorized communications common carriers and with private systems, subject to the technical limitations established by Carrier. Service furnished by Carrier is not part of a joint undertaking with any such other carriers. Any special interface equipment of Carrier and other participating carriers shall be provided at the customer's expense.

Interconnection with 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 his customer-provided terminal equipment or communications systems with Carrier's. The customer shall secure all necessary licenses, permits, right-of-ways, and other arrangements necessary for such interconnection.

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3.4 Terminal Equipment

Carrier's service may be used with or terminated in customer provided terminal equipment or customer provided communication systems, such as teleprinters, handsets, or data sets. Such terminal equipment will be furnished and maintained at the expense of the providing customer, except as otherwise agreed in advance and in writing. The customer is responsible for all costs at their premises, including personnel, wiring, electrical power, and the like incurred in the use of Carrier's service. When such terminal equipment is used, the equipment shall comply with the generally accepted minimum protective criteria of the telecommunications industry.

3.5 Calculation of Distance

Usage charges for all mileage sensitive products are based on the airline distance between rate centers associated with the originating and terminating points of the call.

The airline mileage between rate centers is determined by applying the formula below to the vertical and horizontal coordinates associated with the rate centers involved. The company uses the rate centers and associated vertical and horizontal coordinates that are generally accepted within the telecommunications industry.

Formula:
$$\frac{\sqrt{(V1 - V2)^2 + (H1 - H2)^2}}{10}$$

3.6 Minimum Call Completion Rate

The customer can expect a call completion rate of 99% of calls attempted for all Feature Group D (1+) services.

3.7 Special Promotions

Carrier may from time to time offer special promotions to customers upon prior Commission approval of such promotion.

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3.8 Service Offerings

The Company provides the following services:

3.8.1 Message Toll Service (MTS)

Outgoing long distance service whereby the customer accesses the Company's underlying carrier's network on an equal access or dial-up basis.

In non-equal access areas, the customer will gain access to the Carrier's network by dialing a 101XXXX access code which will be provided by the Company.

3.8.2 Inbound 8XX Service

Inbound service is virtual banded inbound toll service which permits calls to be completed at the subscriber's location without charge to the calling party. Access to the service is gained by dialing a ten digit telephone number which terminates at the customer's location. Inbound services originate via normal shared use facilities and are terminated via the customers' local exchange service access line.

Carrier will accept a prospective inbound service customer's request for up to ten (10) telephone numbers and will reserve such number(s) on a first come first serve basis. All requests for number reservations must be made in writing, dated and signed by a responsible representative of the customer. Carrier does not guarantee the availability of number(s) until assigned. The telephone number(s) so requested, if found to be available, will be reserved for and furnished to the eligible customer.

If a customer who has received a number does not subscribe to the Company's inbound service within 90 days, the company reserves the right to make the assigned number available for use by another customer.

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3.8.3 Travel Card Service

Allows subscribers who are away from home or office to place calls by gaining access to the Carrier's network via a toll free access number and personal identification number issued by the Company.

3.8.4 Directory Assistance

Listed telephone numbers are provided to customers upon request at a per call charge.

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SECTION 4 - RATES AND CHARGES

4.1. Usage Charges and Billing Increments

4.1.1 Usage Charges

Usage is generally flat rated. However, if usage charges are determined by the time of day rate periods, the rate period is determined by the time and day of call origination at the customer's location.

4.1.2 Billing Increments

Usage is billed in the increments stated in the product description.

4.1.3 Rounding

All partial usage will be rounded up to the next highest billing increment. Partial cents will be rounded up to the next highest whole cent.

4.1.4 Taxes

All rates stated are exclusive of any applicable taxes.

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4.2 Outbound 1+ Service

\$0.07 per minute.

Billed in six (6) second increments.

4.3 Inbound 8XX Service

\$0.07 per minute.

Billed in one (1) minute increments.

4.4 Directory Assistance

\$1.25 per call.

4.5 Travel Card Service

\$0.25 per minute.

Billed in one (1) minute increments.

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4.6 Late Payment Penalty

Customers will be charged 1.5% of any amounts owed to the Company beyond the due date as set forth within this tariff.

4.7 Returned Check Charge

Any person submitting a check to the Carrier as payment for services, which is subsequently returned by the issuing institution, shall be charged \$15.00 per check.

4.8 Special Promotions

Carrier may from time to time offer special promotions to customers upon prior Commission approval of such promotion.

4.9 Pay Telephone (Payphone) Surcharge

A \$0.50 surcharge shall be assessed for each call made from a pay telephone to an 8XX number or using a travel card and dialing the carrier prefix in the form 101XXXX.

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LOCAL EXCHANGE SERVICE

TELCO EXPERTS, LLC

**REGULATIONS AND SCHEDULE OF INTRASTATE CHARGES
APPLYING TO LOCAL EXCHANGE SERVICE
WITHIN THE STATE OF TENNESSEE**

ISSUED:

EFFECTIVE:

ISSUED BY: Adam Goldberg, COO
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LOCAL EXCHANGE SERVICE

CHECK SHEET

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LOCAL EXCHANGE SERVICE

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LOCAL EXCHANGE SERVICE

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INDIVIDUAL CASE BASIS (ICB) ARRANGEMENTS

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LOCAL EXCHANGE SERVICE

**EXPLANATION OF SYMBOLS, REFERENCE MARKS, AND ABBREVIATIONS OF TECHNICAL
TERMS USED IN THIS TARIFF**

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

- | | | |
|---|---|---|
| C | - | To signify changed regulation |
| D | - | To signify discontinued rate or regulation. |
| I | - | To signify increased rate. |
| M | - | To signify a move in the location of text. |
| N | - | To signify new rate or regulation. |
| T | - | To signify a change in text but no change in rate or regulation |

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LOCAL EXCHANGE SERVICE

APPLICATION OF TARIFF

This tariff sets forth the service offerings, rates, terms and conditions applicable to the furnishing of intrastate communications services by Telco Experts, LLC, to customers within the local exchange service area defined herein.

ISSUED:

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LOCAL EXCHANGE SERVICE

SECTION 1 -DEFINITIONS

Certain terms used generally throughout this tariff are defined below.

Account Codes: Allows a User to allocate local calls to a 4-digit, non-verified account code.

Advance Payment: Payment of all or part of a charge required before the start of service.

Authorized User: A person, firm, corporation or other entity that either is authorized by the Customer to use local exchange telephone service or is placed in a position by the Customer, either through acts or omissions, to use local exchange telephone service.

Business Service: A switched network service that provides for dial Station Communications that is described as a business or commercial rate.

Call Forward Busy: Automatically routes incoming calls to a designated answering point when the called line is busy.

Call Forward No Answer: Automatically routes incoming calls to a designated answering point when the called line does not answer within a pre-specified number of rings.

Call Forward Variable: Automatically routes incoming calls to a designated answering point, regardless of whether the user's Station is idle or busy.

Call Hold: Allows the User to hold one call for any length of time provided that neither party goes On Hook.

Call Park: Allows a User to "park" a call against their directory number within the business group and "unpark" the call from any other directory number. A business group consists of a series of Customer-defined telephone numbers.

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LOCAL EXCHANGE SERVICE

SECTION 1- DEFINITIONS (continued)

Call Pickup: Allows a User to answer incoming calls to another Station line within a defined call pickup group. Call Pickup is provided as either Group Call Pickup, where predesignated groups can pickup each other's calls by activating an access code or a feature key, or Directed Call Pickup, where any call can be retrieved by dialing a different access code followed by the extension number.

Call Waiting: Provides the User with a burst of tone to indicate that another call is waiting. The second call can either be answered by flashing the switchhook or hanging up the phone and being rung back by the caller.

Call Waiting Cancel: Allows a User to cancel the Call Waiting feature on a per call basis by dialing a specific two digit code.

Calling Number Delivery: Identifies the 10-digit number of the calling party.

Calling Number Delivery Blocking: Blocks the delivery of the number to the called party on a per call basis.

Class of Service (COS): A description of telecommunications service furnished to a customer which denotes such characteristics as nature of use (business or residence) or type of rate (flat rate, measured rate, or message rate). Classes of service are usually sub-divided in "grades," such as individual line, two-party, or four-party.

Company: Telco Experts, LLC, which is the issuer of this tariff.

Commission: Tennessee Regulatory Authority

Conference/Six-Way: The User can sequentially call up to five people and add them together to make up a six-way call.

Conference/Three-Way: The User can sequentially call up to five other people and add them together to make up a six-way call.

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

Dial Pulse (DP): The pulse type employed by rotary dial Station sets.

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LOCAL EXCHANGE SERVICE

SECTION 1 - DEFINITIONS (continued)

Direct Inward Dialing (DID): A service attribute that routes incoming calls directly to Stations, by-passing a central answering point.

Dual Tone Multi-Frequency ("DTMF"): The pulse type employed by tone dial Station sets

Individual Case Basis: A service arrangement in which the regulations, rates and charges are developed based on the specific circumstances of the Customer's situation.

Joint User: A person, firm or corporation designated by the Customer as a user of local exchange service furnished to the Customer by the Company, and to whom a portion of the charges for such facilities are billed under a joint use arrangement.

LATA: A local access and transport area established pursuant to the Modification of Final Judgment entered by the United States District Court for the District of Columbia in Civil Action No.32-0192 for the provision and administration of communications services.

Local Calling: A completed call or telephonic communication between a calling Station and any other Station within the local service area of the calling Station.

Local Exchange Carrier: A company which furnishes exchange telephone service.

Mbps: Megabits, or millions of Bits, per second.

Message Waiting: This feature provides an indication to a Station User that a message is waiting. Indications may be visual (lamp) or audible (stuttered dial tone).

Most Idle Trunk Selection (MIDL): MIDL Trunk selection occurs when a switching unit selects from a Trunk group the Trunk that has been idle for the longest period of time.

Multiple Appearance Directory Numbers: A directory number that is assigned more than once to one or more Proprietary Business Sets

Multi-Frequency ("MF"): An inter-machine pulse-type used for signaling between telephone switches, or between telephone switches and PBX/key systems.

Non-Recurring Charges: The one-time initial charges for services or facilities, including but not limited to charges for construction, installation, or special fees, for which the Customer becomes liable at the time the Service Order is executed.

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LOCAL EXCHANGE SERVICE

SECTION 1 - DEFINITIONS (continued)

Off-Hook: The term "off-hook" denotes the active condition of a telephone exchange service line.

On-Hook: The term "on-hook" denotes the idle condition of a telephone exchange service line.

Presubscription-2: An arrangement whereby a Customer may select and designate to the Company (PIC-2): an Interexchange Carrier it wishes to access, without an access code, for completing intraLATA toll calls. The selected interexchange Carrier is referred to as the End User's Primary Interexchange Carrier (PIC-2).

Public Service Commission (PSC): The Tennessee Regulatory Authority.

Recurring Charges: The monthly charges to the Customer for services, facilities and equipment, which continue for the agreed upon duration of the service.

Residence Service: Residence Service is that service furnished to private homes or apartments, including all parts of the subscriber's domestic establishment, for domestic use and not for substantial occupation use; in the study of a clergyman located in a church, in college fraternity or sorority houses, college dormitories, convents and monasteries for domestic rather than occupational use in residential quarters.

Service Commencement Date: The first day following the date on which the Company notifies the Customer that the requested service or facility is available for use, unless extended by the Customer's refusal to accept service which does not conform to standards set forth in the Service Order or this tariff, in which case the Service Commencement Date is the date of the Customer's acceptance of service. The parties may mutually agree on a substitute Service Commencement Date.

Service Order: The written request for local exchange services executed by the Customer and the Company in a format specified by the Company. The signing of a Service Order by the Customer and acceptance thereof 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.

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LOCAL EXCHANGE SERVICE

SECTION 1 - DEFINITIONS (continued)

Services: The Company's telecommunications services offered on the Company's network.

Shared Facilities: A facility or equipment system or subsystem which can be used simultaneously by several Customers

Speed Call: Provides a User with the option to call selected directory numbers by dialing a one or two-digit code.

Station: Telephone equipment from or to which calls are placed.

Trunk: A communications path connecting two switching Systems in a network, used in the establishment of an end-to-end connection.

User: A Customer or any other person authorized by the Customer to use service provided under this tariff

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LOCAL EXCHANGE SERVICE

SECTION 2 - REGULATIONS

2.1 Undertaking of the Company

2.1.1 Scope

The Company undertakes to furnish communications service in connection with one-way and/or two-way information transmission between points within the State of Tennessee under the terms of this tariff.

Customers may use services and facilities provided under this tariff to obtain access to services offered by other service providers. The Company is responsible under this tariff only for the services and facilities provided herein, and it assumes no responsibility for any service provided by any other entity that purchases access to the Company network in order to originate or terminate its own services, or to communicate with its own customers.

2.1.2 Shortage of Equipment or Facilities

The furnishing of service under this tariff is subject to the availability on a continuing basis of all the necessary facilities of the Company as well as facilities the company may obtain from other carriers to furnish service.

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LOCAL EXCHANGE SERVICE

SECTION 2 - REGULATIONS (continued)

2.1.3 Terms and Conditions

- 2.1.3.1 Except as otherwise provided herein, service is provided and billed on the basis of a minimum period of at least one month, and shall continue to be provided until canceled by the Customer, in writing, on not less than 30 days notice. Unless otherwise specified herein, for the purpose of computing charges in this tariff, a month is considered to have 30 days. All calculations of dates set forth in this tariff shall be based on calendar days, unless otherwise specified herein.
- 2.1.3.2 Customers may be required to enter into written Service Orders which shall contain or reference the name of the Customer, a specific description of the service ordered, the rates to be charged, the duration of the services, and the terms and conditions in this tariff.
- 2.1.3.3 At the expiration of the initial term specified in each Service Order, or in any extension thereof, service shall continue on a month to month basis at the then current rates unless terminated by either party upon 30 days written notice. Any termination shall not relieve Customer of its obligation to pay any charges incurred under the Service Order and this tariff prior to termination. The rights and obligations which by their nature extend beyond the termination of the term of the Service Order shall survive such termination.
- 2.1.3.4 This tariff shall be interpreted and governed by the laws of the State of Tennessee without regard for the State's choice of laws provisions.
- 2.1.3.5 The Customer has no property right to the telephone number or any other call number designation associated with services furnished by the Company. The Company reserves the right to change such numbers, or the central office designation associated with such numbers, or both, assigned to the Customer, whenever the Company deems it necessary to do so in the conduct of its business.

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LOCAL EXCHANGE SERVICE

SECTION 2 - REGULATIONS (continued)

- 2.1.3.6 The Customer agrees to operate Company-provided equipment in accordance with instructions of the Company or the Company's agent. Failure to do so will void Company liability for interruption of service and may make the Customer responsible for damage to equipment pursuant to section 2.1.3.7. below.
- 2.1.3.7 The Customer agrees to return to the Company all Company-provided equipment delivered to Customer within five (5) days of termination of the service in connection with which the equipment was used. Said equipment shall be in the same condition as when delivered to Customer, normal wear and tear only excepted. Customer shall reimburse the Company, upon demand, for any costs incurred by the Company due to Customer's failure to comply with this provision.
- 2.1.4 Liability of the Company
- 2.1.4.1 The liability of the Company for damages arising out of the furnishing of its services, including but not limited to mistakes, omissions, interruptions, delays, or errors, other defects, or representations by the Company, or use of these services or damages arising out of the failure to furnish the service whether caused by acts or omission, shall be limited to the extension of allowances for interruption as set forth in Section 2.6, below. The extension of such allowances for interruption shall be the sole remedy of the Customer and the sole liability of the Company.
- 2.1.4.2 The Company's liability for willful misconduct, if established as a result of judicial or administrative proceedings, is not limited by this tariff. The company's liability, if any, with regard to delayed installation of Company facilities or commencement of service, shall not exceed \$1,000. With respect to another claim or suit, by a Customer or by any others, for damages associated with the ordering (including the reservation of any specific number for use with service), installation (including delays thereof), provision, termination, maintenance, repair, interruption or restoration of any service or facilities offered under this tariff, and subject to the provisions of Section 2.6 the Company's liability, if any, shall be limited as provided herein.

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LOCAL EXCHANGE SERVICE

SECTION 2 - REGULATIONS (continued)

- 2.1.4.3 The Company shall not be liable for any delay or failure of performance or equipment due to causes beyond its control, including but not limited to: acts of God, fire, flood, explosion or other catastrophes; any law, order, regulation, direction, action or request of the United States government or of any other government, including state and local governments having or claiming jurisdiction over the Company, or of any department, agency, commission, bureau, corporation or other instrumentality of any one or more of these federal, state, or local governments, or of any military authority; preemption of existing service in compliance with national emergencies; insurrections; riots; wars; unavailability of rights-of-way or materials, or strikes, lockouts, work stoppages, or other labor difficulties.
- 2.1.4.4 The Company shall not be liable for: (a) any act or omission of any entity furnishing the Company or the company's Customers facilities or equipment used for or with the services the Company offers; or b) for the act or omissions of other common carriers or warehousemen.
- 2.1.4.5 The Company shall not be liable for any damages or losses due to the fault or negligence of the Customer or due to the failure or malfunction of Customer-provided equipment or facilities.
- 2.1.4.6 The Customer shall indemnify and hold the Company harmless from any and all loss, claims, demands, suits or other action, or any liability whatsoever, whether suffered, made, instituted, or asserted by any other party or person(s), and for any loss, damage, or destruction of any property, whether owned by the Customer or others, caused or claimed to have been caused directly or indirectly by the installation, operation, failure to operate, maintenance, removal, condition, location or use of any installation provided by the Company. The Company reserves the right to require each Customer to sign an agreement acknowledging acceptance of the provisions of this section as a condition precedent to such installations.

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LOCAL EXCHANGE SERVICE

SECTION 2 - REGULATIONS (continued)

- 2.1.4.7 The Company shall not be liable for any defacement of or damage to Customer premises resulting from the furnishing of services or equipment on such premises or the installation or removal thereof, unless such defacement or damage is caused by gross negligence or willful misconduct of the Company's agents or employees. No agents or employees of other participating carriers shall be deemed to be agents or employees of the Company.
- 2.1.4.8 Notwithstanding the Customer's obligations as set forth in Section 2.3.2, the Company shall be indemnified, defended, and held harmless by the Customer or by others authorized by it to use the service against any claim, loss or damage arising from Customer's use of services furnished under this tariff, including: claims for libel, slander, invasion of privacy or infringement of copyright arising from the material, data, information, or other content transmitted via the Company's service; and patent infringement claims arising from combining or connecting the service offered by the Company with apparatus and systems of the Customer or others. All other claims arising out of any act or omission of the Customer or others, in connection with any service provided by the Company pursuant to this tariff.
- 2.1.4.9 The entire liability of the Company for any claim, loss, damage or expense from any cause whatsoever shall in no event exceed sums actually paid to the Company by the Customer for the specific services giving rise to the claim, and no action or proceeding against the Company shall be commenced more than one year after the service is rendered.
- 2.1.4.10 The Company makes no warranties or representations, express or implied, including warranties of merchantability or fitness for a particular use, except those expressly set forth herein.

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LOCAL EXCHANGE SERVICE

SECTION 2 - REGULATIONS (continued)

- 2.1.4.11 The Company shall not be liable for any act or omission of any other company or companies furnishing a portion of the service, or for damages associated with service, channels, or equipment which it does not furnish, or for damages which result from the operation of Customer-provided Systems, equipment, facilities or services which are interconnected with Company services.
- 2.1.4.12 The Company does not guarantee nor make any warranty with respect to service installations at locations at which there is present an atmosphere that is explosive, prone to fire, dangerous or otherwise unsuitable for such installations. The Customer shall indemnify and hold the Company harmless from any and all loss, claims, demands, suits or other action, or any liability whatsoever, whether suffered, made, instituted or asserted by the Customer or by any other party, for any personal injury to, or death of, any person or persons, or for any loss, damage or destruction of any property, whether owned by the Customer or others, caused or claimed to have been caused, directly or indirectly, by the installation, operation, failure to operate, maintenance, removal, presence, condition, location or use of service furnished by the Company at such locations.

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LOCAL EXCHANGE SERVICE

SECTION 2 - REGULATIONS (continued)

- 2.1.4.13 The Company shall not be liable for the Customer's failure to fulfill its obligations to take all necessary steps including, without limitation, obtaining, installing and maintaining all necessary equipment, materials and supplies, for interconnecting the terminal equipment or communications system of the Customer, or any third party acting as its agent, to the Company's network. The Customer shall secure all licenses, permits, rights-of-way, and other arrangements necessary for such interconnection. In addition, the Customer shall ensure that its equipment and/or system or that of its agent improperly interfaced with the Company's service, that the signals emitted into the Company's network are of the proper mode, band-width, power, data speed, and signal level for the intended use of the Customer and in compliance with the criteria set forth in Section 2.1.6 following, and that the signals do not damage Company equipment, injure its personnel or degrade service to other Customers. If the Customer or its agent fails to maintain and operate its equipment and/or system or that of its agent properly, with resulting imminent harm to company equipment, personnel, or the quality of service to other Customers, the Company may, upon written notice, require the use of protective equipment at the customer's expense. If this fails to produce satisfactory quality and safety, the company may, upon written notice, terminate the Customer's service without liability

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LOCAL EXCHANGE SERVICE

SECTION 2 - REGULATIONS (continued)

2.1.4.14 With respect to Emergency Number 911 Service:

- a) This service is offered solely as an aid in handling assistance calls in connection with fire, police and other emergencies. The Company is not responsible for any losses, claims, demands, suits or any liability whatsoever, whether suffered, made, instituted or asserted by the Customer or by any other party or person for any personal injury to or death of any person or persons, and for any loss, damage or destruction of any property, whether owned by the Customer or others, caused or claimed to have been caused by: 1) mistakes, omissions, interruptions, delays, errors or other defects in the provision of this service, or (2) installation, operation, failure to operate, maintenance, removal, presence, condition, location or use of any equipment and facilities furnishing this service.
- (b) Neither is the Company responsible for any infringement or invasion of the right of privacy of any person or persons, caused or claimed to have been caused, directly or indirectly, by the installation, operation, failure to operate, maintenance, removal, presence, condition, occasion or use of emergency 911 service features and the equipment associated therewith, or by any services furnished by the Company including, but not limited to, the identification of the telephone number, address or name associated with the telephone used by the party or parties accessing emergency 911 service, and which arise out of the negligence or other wrongful act of the Company, the Customer, its Users, agencies or municipalities, or the employees or agents of a one of them.

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LOCAL EXCHANGE SERVICE

SECTION 2 - REGULATIONS (continued)

- 2.1.4.15 The Company's liability arising from errors or omissions in Directory Listings, other than charged listings, shall be limited to the amount of actual impairment to the Customer's service and in no event shall exceed one-half the amount of the fixed monthly charges applicable to exchange service affected during the period covered by the directory in which the error or omission occurs. In cases of charged Directory Listings, the liability of the Company shall be limited to an amount not exceeding the amount of charges for the charged listings involved during the period covered by the directory in which the error or omission occurs.
- 2.1.4.16 In conjunction with a nonpublished telephone number, as described in Section 3.4.5.3, the Company will not be liable for failure or refusal to complete any call to such telephone when the call is not placed by number. The Company will try to prevent the disclosure of the number of such telephone, but will not be liable should such number be divulged.
- 2.1.4.17 When a Customer with a nonpublished telephone number, as defined herein, places a call to the Emergency 911 Service, the Company will release the name and address of the calling party, where such information can be determined, to the appropriate local governmental authority responsible for the Emergency 911 Service upon request of such governmental authority by subscribing to service under this tariff, Customer acknowledges and agrees with the release of information as described above.
- 2.1.4.18 In conjunction with the Busy Line Verification and Interrupt Service as described in Section 3.3.2, the Customer shall indemnify and save the Company harmless against all claims that may arise from either party to the interrupted call or any person.
- 2.1.4.19 The Company shall not be liable for any act or omission concerning the implementation of Presubscription, as defined herein.
- 2.1.5 Notification of Service-Affecting Activities

The Company will provide the Customer reasonable notification of service-affecting activities that may occur in normal operation of its business. Such activities may include, but are not limited to, equipment or facilities additions, removals or rearrangements and routine preventive maintenance. Generally, such activities are not specific to an individual Customer but affect many Customers' services. No specific advance notification period is applicable to all service activities. The Company will work cooperatively with the Customer to determine the reasonable notifications requirements. With some emergency or unplanned service-affecting conditions, such as outage resulting from cable damage, notification to the Customer may not be possible.

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LOCAL EXCHANGE SERVICE

SECTION 2 - REGULATIONS (continued)

2.1.6 Provision of Equipment and Facilities

- 2.1.6.1 The Company shall use reasonable efforts to make available services to a Customer on or before a particular date, subject to the provisions of and compliance by the Customer with, the regulations contained in this tariff. The Company does not guarantee availability by any such date and shall not be liable for any delays in commencing service to any Customer.
- 2.1.6.2 The Company shall use reasonable efforts to maintain facilities that it furnishes to the Customer. The customer may not, nor may the Customer permit others to, rearrange, disconnect, remove, attempt to repair or otherwise interfere with any of the facilities installed by the Company, except upon the written consent of the Company.
- 2.1.6.3 Equipment the Company provided or installs at the Customer Premises for use in connections with the services the Company offers shall not be used for any purpose other than that for which the Company has provided it.
- 2.1.6.4 The Company shall not be responsible for the installation, operation, or maintenance of any Customer provided communications equipment. Where such equipment is connected to the facilities furnished pursuant to this tariff, the responsibility of the Company shall be limited to the furnishing of facilities offered under this tariff and to the maintenance and operation of such facilities. Beyond this responsibility, the Company shall not be responsible for:
- (a) the transmission of signals by Customer provided equipment or for the quality of, or defects in, such transmission; or
 - (b) the reception of signals by Customer provided equipment; or
 - (c) network control signaling where such signaling is performed by Customer-provided network control signaling equipment.

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LOCAL EXCHANGE SERVICE

SECTION 2 - REGULATIONS (continued)**2.1.7 Non-routine Installation**

At the Customer's request, installation and/or maintenance may be performed outside the Company's regular business hours or in hazardous locations. In such cases, charges based on cost of the actual labor, material, or other costs incurred by or charged to the Company will apply. If installation is started during regular business hours but, at the Customer's request, extends beyond regular business hours into time periods including, but not limited to, weekends, holidays, and/or night hours, additional charges may apply.

2.1.8 Ownership of Facilities

Title to all facilities provided in accordance with this tariff remains in the Company, its agents or the underlying carrier.

2.2 Prohibited Uses

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

2.2.2 The Company may require a Customer to immediately shut down its transmission of signals if said transmission is causing interference to others.

2.3 Obligations of the Customer

2.3.1 The Customer shall be responsible for:

- (a) the payment of all applicable charges pursuant to this tariff;
- (b) reimbursing the Company for damage to, or loss of, the Company's facilities or equipment caused by the acts or omissions of the Customer; or the noncompliance by the Customer, with these regulations; or by fire or theft or other casualty on the Customer's premises, unless caused by the negligence or willful misconduct of the employees or agents of the Company. The Company will, upon reimbursement for damages, cooperate with the Customer in prosecuting a claim against the person causing such damage and the Customer shall be subrogated to the Company's right of recovery of damages to the extent of such payment.
- (c) providing at no charge, as specified from time to time by the Company, any needed personnel, equipment, space and power to operate Company facilities and equipment installed on the premises of the Customer, and the level of heating and air conditioning necessary to maintain the proper operating environment on such premises;

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LOCAL EXCHANGE SERVICE

SECTION 2 - REGULATIONS (continued)

2.3.1 The Customer shall be responsible for: (continued)

- (d) obtaining, maintaining, and otherwise having full responsibility for all rights-of-way and conduit necessary for installation of fiber optic cable and associated equipment used to provide local exchange service to the Customer from the cable building entrance or property line to the location of the equipment space described in 2.3.1(c). Any costs associated with obtaining and maintaining the rights-of-way described herein, including the costs of altering the structure to permit installation of the Company-provided facilities, shall be borne entirely by, or may be charged by the Company to, the Customer. The Company may require the Customer to demonstrate its compliance with this section prior to accepting an order for service;
- (e) providing a safe place to work and complying with all laws and regulations regarding the working conditions on the premises at which Company employees and agents shall be installing or maintaining the Company's facilities and equipment. The Customer may be required to install and maintain Company facilities and equipment within a hazardous area if in the Company's opinion, injury or damage to the Company's employees or property might result from installation or maintenance by the Company. The Customer shall be responsible for identifying, monitoring, removing and disposing of any hazardous material (e.g. friable asbestos) prior to any construction or installation work;
- (f) complying with all laws and regulations applicable to, and obtaining all consents, approvals, licenses and permits as may be required with respect to, the location of Company facilities and equipment in any Customer premises or the rights-of-way for which Customer is responsible under Section 2.3.1(d) above; and granting or obtaining permission for Company agents or employees to enter the premises of the Customer at any time for the purpose of installing, inspecting, maintaining, repairing, or upon termination of service as stated herein, removing the facilities or equipment of the Company;
- (g) not creating or allowing to be placed or maintained any liens or other encumbrances on the Company's equipment or facilities; and
- (h) making Company facilities and equipment available periodically for maintenance purposes at a time agreeable to both the Company and the Customer. No allowance for interruptions in service will be made for the period during which service is interrupted for such purposes.

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LOCAL EXCHANGE SERVICE

SECTION 2 - REGULATIONS (continued)

2.3.2 Claims

With respect to any service or facility provided by the Company, Customer shall indemnify, defend and hold harmless the Company from all claims, actions, damages, liabilities, costs and expenses, including reasonable attorneys' fees for:

- (a) any loss, destruction or damage to property of the Company or any third party, or the death of or injury to persons, including, but not limited to, employees or invitees of either the Company or the Customer, to the extent caused by or resulting from the negligent or intentional act or omission of the Customer, its employees, agents, representatives or invitees; or
- (b) any claim, loss damage, expense or liability for infringement of any copyright, patent, trade secret, or any proprietary or intellectual property right of any third party, arising from any act or omission by the Customer, including, without limitation use of the Company's services and facilities in a manner not contemplated by the agreement between the Customer and the Company.

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LOCAL EXCHANGE SERVICE

SECTION 2 - REGULATIONS (continued)

2.4 Customer Equipment and Channels

2.4.1 In General

A Customer may transmit or receive information or signals via the facilities of the Company or its underlying carrier.

2.4.2 Station Equipment

2.4.2.1 The Customer is responsible for providing and maintaining any terminal equipment on the Customer premises. The electric power consumed by such equipment shall be provided by, and maintained at the expense of, the Customer. All such terminal equipment must be registered with the FCC under 47 C.P.R., Part 68 and all wiring must be installed and maintained in compliance with those regulations. The Company will, where practicable, notify the Customer that temporary discontinuance of the use of a service may be required; however, where prior notice is not practicable, nothing contained herein shall be deemed to impair the Company's right to discontinue forthwith the use of a service temporarily if such action is reasonable under the circumstances. In case of such temporary discontinuance, the Customer will be promptly notified and afforded the opportunity to correct the condition which gave rise to the temporary discontinuance. During such period of temporary discontinuance, credit allowance for service interruptions as set forth in Section 2.6 following is not applicable.

2.4.2.2 The Customer is responsible for ensuring that Customer provided equipment connected to Company equipment and facilities is compatible with such equipment and facilities. The magnitude and character of the voltages and currents impressed on Company-provided equipment and wiring by the connection, operation, or maintenance of such equipment and wiring shall be such as not to cause damage to the Company-provided equipment and wiring or injury to the Company's employees or other persons. Any additional protective equipment required to prevent such damage or injury shall be provided by the Company at the Customer's expense.

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LOCAL EXCHANGE SERVICE

SECTION 2 - REGULATIONS (continued)

2.4.3 Interconnection of Facilities

2.4.3.1 Any special interface equipment necessary to achieve compatibility between the facilities and equipment of the Company used for furnishing local exchange service and the channels, facilities, or equipment of others may be provided at the Customer's expense.

2.4.3.2 Local Services may be connected to the services or facilities of other communications carriers only when authorized by, and in accordance with, the terms and conditions of the tariffs of the other communications carriers which are applicable to such connections.

2.4.3.3 Facilities furnished under this tariff may be connected to customer provided terminal equipment in accordance with the provisions of this tariff.

2.4.4 Inspections

2.4.4.1 Upon reasonable notification to the Customer, and at a reasonable time, the Company may make such tests and inspections as may be necessary to determine that the Customer is complying with the requirements set forth in Section 2.4.2.2 for the installation, operation, and maintenance of Customer-provided facilities and equipment to Company-owned facilities and equipment. No credit will be allowed for any interruptions occurring during such inspections.

2.4.4.2 If the protective requirements for Customer-provided equipment are not being complied with, the Company may take such action as it deems necessary to protect its facilities, equipment, and personnel. The Company will notify the Customer promptly if there is any need for further corrective action. Within ten days of receiving this notice the Customer must take this corrective action and notify the Company of the action taken. If the Customer fails to do this, the Company may take whatever additional action is deemed necessary, including the suspension of service, to protect its facilities, equipment and personnel from harm. The Company will, upon request 24 hours in advance, provide the Customer with a statement of technical parameters that the Customer's equipment must meet.

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LOCAL EXCHANGE SERVICE

SECTION 2 - REGULATIONS (continued)**2.5 Payment Arrangements**

The following provisions shall apply to both business and residential service. To the extent that these provisions do not conflict with the Commission's Rules in which event the Commission's Rules will govern.

2.5.1 Payment for Service

The Customer is responsible for payment of all charges for service and facilities furnished by the Company to the Customer or its Joint or Authorized Users. Objections must be received by the Company within 30 days after statement of account is rendered, or the charges shall be deemed correct and binding upon the Customer. If an entity other than the Company imposes charges on the Company, in addition to its own internal costs, in connection with a service for which a Company Non-Recurring Charge is specified, those charges may be passed on to the Customer.

2.5.1.1 Taxes

The Customer is responsible for the payment of any sales, use, gross receipts, excise, access or other local, state and federal taxes, charges or surcharges (however designated) excluding taxes on the Company's net income imposed on or based upon the provision of Local Exchange Service, all of which shall be separately designated on the Company's invoices. Any taxes imposed by a local jurisdiction (e.g, County and municipal taxes) will only be recovered from those Customers residing in the affected jurisdictions.

2.5.1.1.1 Other Charges

If an entity other than the Company (e.g. another carrier or a supplier) imposes charges on the Company, in addition to its own internal costs, in connection with a service for which the Company's non recurring charge is specified, those charges will be passed on to the Customer. It shall be the responsibility of the Customer to pay any such taxes that subsequently become applicable retroactively.

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LOCAL EXCHANGE SERVICE

SECTION 2 - REGULATIONS (continued)

2.5.2 Billing and Collection of Charges

Bills will be rendered monthly to Customer.

2.5.2.1 All service, installation, monthly Recurring Charges and Non-Recurring Charges are due and payable upon receipt.

2.5.2.2 The Company shall present bills for Recurring Charges monthly to the Customer, in advance of the month which service is provided.

2.5.2.3 For new customers or existing customers whose service is disconnected, the charge for the fraction of the month in which service was furnished will be calculated on a pro rata basis. For this purpose, every month is considered to have 30 days.

2.5.2.4 Amounts not paid within 30 days after the date of invoice are considered past due. If the Company becomes concerned at any time about the ability of a Customer to pay its bills, the Company may require that the Customer pay its bills in advance in accordance with the Commission's Rules.

2.5.2.5 A check return charge will be assessed for checks with insufficient funds or non-existing accounts.

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LOCAL EXCHANGE SERVICE

SECTION 2 - REGULATIONS (continued)

2.5.3 Disputed Bills

The Customer shall notify the Company of any disputed items on a bill within 30 days of receipt of the bill. If the Customer and the Company are unable to resolve the dispute to their mutual satisfaction, the Customer may file a complaint with the Tennessee Public Service Commission in accordance with the Commission's rules of procedure.

2.5.3.1 The date of the dispute shall be the date the Company receives sufficient documentation to enable it to investigate the dispute.

The date of the resolution is the date the Company completes its investigation and notifies the Customer of the disposition of the dispute.

2.5.4 Advance Payments

To safeguard its interests, the Company may require a Customer to make an Advance Payment before services and facilities are furnished. The Advance Payment will not exceed an amount equal to the Non-Recurring 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 Non-Recurring Charges for the special construction and Recurring Charges (if any) for a period to be set between the Company and the Customer. The Advance Payment will be credited to the Customer's initial bill. An Advance Payment may be required in addition to a deposit.

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SECTION 2 - REGULATIONS (continued)**2.5.5 Deposits**

2.5.5.1 Applicants for service or existing Customer's whose financial condition is not acceptable to the Company, or is not a matter of general knowledge, may be required at any time to provide the Company a security deposit. The deposit requested will be in cash or the equivalent of cash, and will be held as a guarantee for the payment of charges. A deposit does not relieve the Customer of the responsibility for the prompt payment of bills on presentation. The deposit will not exceed an amount equal to two month's charges for a service or facility which has a minimum payment period of one month; or

In addition, the Company shall be entitled to require such an applicant or Customer to pay all its bills within a specified period of time, and to make such payments in cash or the equivalent of cash. At the Company's option, such deposit may be refunded to the Customer's account at any time. Also, the Company reserves the right to cease accepting and processing Service Orders after it has requested a security deposit and prior to the Customer's compliance with this request.

2.5.5.2 A deposit may be required in addition to an advance payment.

2.5.5.3 When a service or facility is discontinued, the amount of a deposit, if any, will be applied to the Customer's account and any credit balance remaining will be refunded. Before the service or facility is discontinued, the Company may, at its option, return the deposit or credit it to the Customer's account.

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SECTION 2 - REGULATIONS (continued)

- 2.5.5.4 Deposits held for business and residential customers will accrue interest at a rate equivalent to the rate of 7% annually. Interest is credited to the customer in accordance with Commission General Rule 8.

Deposits held for residential customers will accrue simple interest at the rate specified by the Public Service Commission and will be credited or paid to the Customer while the Company holds the money. New deposits from Customers are reviewed after the first three monthly bills have been rendered; if too much has been taken, the excess is returned. The entire deposit is returned to the Customer after 1 year, unless the Customer is delinquent in payment, in which case the Company continues to hold it. When the service is discontinued, the amount of any deposit is applied against the final bill, and any balance is returned to the Customer. If the amount of a deposit is inadequate, the Customer shall be required to pay an additional deposit on receipt.

- 2.5.5.5 Deposits From New or Existing Residential Customers 62 Years of Age or Older.

All new residential Customers or Existing residential Customers who are 62 years of age or older shall be exempt from any deposit requirements unless such person's telephone service was terminated for nonpayment during the preceding six months.

Proof of age will be required from any person claiming exemption from deposit requirements because of age. If the proof requested by the Company is not received within 30 days from the date service is connected, or 30 days from the date the verification of age is requested from any existing Customer, the Company may terminate service unless the Customer pays the required deposit.

Any new residential Customer or existing residential Customer 62 years of age or older shall be permitted to pay a deposit in installments over a period not to exceed 12 months.

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LOCAL EXCHANGE SERVICE

SECTION 2 - REGULATIONS (continued)

2.5.5.6 Deposits from New or Existing Residential Customers Receiving Public Assistance.

The Company shall not require any person it knows to be a recipient of public assistance, supplementary security income, or additional state public assistance payments to post a deposit.

2.5.6 Discontinuance of Service

2.5.6.1 Any amounts owing for regulated services, and after 30 days from the due date, the company may, by giving five days' prior written notice to the Customer, discontinue or suspend service without incurring any liability.

2.5.6.2 Upon violation of any of the other material terms or conditions for furnishing service, the Company may, by giving 30 days' prior notice in writing to the Customer, discontinue or suspend service without incurring any liability if such violation continues during that period.

2.5.6.3 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.

2.5.6.4 (Reserved for future use.)

2.5.6.5 Upon any governmental prohibition, or required alteration of the services to be provided or any violation of any applicable law or regulation, the Company may immediately discontinue or suspend service without incurring any liability.

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SECTION 2 - REGULATIONS (continued)

2.5.6.6 The Company may discontinue the furnishing of any and/or all service(s) to a Customer, without incurring any liability:

2.5.6.6.1 Immediately and without notice if the Company deems that such action is necessary to prevent or to protect against fraud or to otherwise protect its personnel agents, facilities or services. The Company may discontinue service pursuant to this sub-section 2.5.6.6.1 (a-f) if:

- (a) The Customer refuses to furnish information to the Company regarding the Customer's credit-worthiness, its past or current use of common carrier communications services or its planned use of service(s); or
- (b) The Customer provides false information to the Company regarding the Customer's identity, address, credit-worthiness, past or current use of common carrier communications services, or its planned use of the Company's service(s); or
- (c) (Reserved for future use.)
- (d) The Customer uses, or attempts to use, service with the intent to avoid the payment, either in whole or in part, of the tariffed charges for the service by:
 - (d.1) Using or attempting to use service by rearranging, tampering with, or making connections to the Company's service not authorized by this tariff; or
 - (d.2) Using tricks, schemes, false or invalid numbers, false credit devices, electronic devices; or
 - (d.3) Any other fraudulent means or devices; or

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LOCAL EXCHANGE SERVICE

SECTION 2 - REGULATIONS (continued)

- (e) Use of service in such a manner as to interfere with the service of other users; or
- (f) Use of service for unlawful purposes.
- 2.5.6.6.2 Immediately, upon five (5) day written notice to the Customer of any regulated sum thirty (30) days past due;
- 2.5.6.6.3 Upon ten (10) days written notice to the Customer, after failure of the Customer to comply with a request made by the Company for security for the payment of service in accordance with Section 2.5.5; or
- 2.5.6.6.4 Ten (10) days after sending the Customer written notice of noncompliance with any provision of this tariff if the noncompliance is not corrected within that ten (10) day period; or
- 2.5.6.6.5 Upon five (5) days written notice, excluding Sundays and holidays, for non-payment of a bill for service.
- 2.5.6.7 The suspension or discontinuance of service(s) by the Company pursuant to this Section does not relieve the Customer of any obligation to pay the Company for charges due and owing for service(s) furnished during the time of or up to suspension or discontinuance.
- 2.5.6.8 Upon the Company's discontinuance of service to the Customer under Section 2.5.6.1 or 2.5.6.2, all applicable charges, including termination charges, shall become due. This is in addition to all other remedies that may be available to the Company at law or in equity or under any other provision of this tariff.

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LOCAL EXCHANGE SERVICE

SECTION 2 - REGULATIONS (continued)

2.5.6.9 Termination of Residential Service shall not be made until:

- (a) At least 10 days after written notification has been served personally on the Customer, or
- (b) At least 13 days after written notification in a postpaid wrapper has been mailed to the billing address of the Customer, or
- (c) At least 10 days after the Customer has either signed for or refused a registered letter containing written notification mailed to the billing address of the Customer, or
- (d) A Deferred Payment Agreement has been offered to a Customer.
- (e) Termination notices may not be issued until at least 25 days after the date of the bill unless exceptional circumstances exist and then only in accordance with Commission approved procedures. Bills must be mailed to Customers no later than six business days after the date of the bill. The 25 day period shall be extended one day for each day beyond the sixth business day when bills are mailed late.
- (f) Termination shall not be made until at least 20 days after written notification has been issued.
- (g) Termination may occur only between the hours of 8AM and 4PM Monday through Thursday, provided that such day or the following day is not a public holiday or a day on which the Company's offices are closed. In addition, service may not be disconnected on December 23 through 26 and December 30 through January 2. At least one attempt shall be made during non-working hours to contact the Customer by telephone before the date of termination.

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LOCAL EXCHANGE SERVICE

SECTION 2 - REGULATIONS (continued)

2.5.6.10 The following will apply for the termination of residential service:

- (a) For medical emergencies, an additional 30 days will be allowed for Customers before termination, provide a medical certificate is supplied. The medical emergency status may be extended beyond 30 days, upon submission of required documentation. During the pendency of the emergency, Customers will be able to defer payment of monthly charges in an amount set by the Commission until the emergency ceases or it is determined that Customers have the ability to pay the charges.
- (b) Where a Customer is identified to the Company as being blind, disabled or 62 years of age or older and all other occupants of the household are under 18 years of age, or 62 years of age or older, blind or disabled, an additional 30 days will be allowed before termination may occur. The Company shall make a diligent effort to contact by phone or in person an adult resident at the location for purpose of devising a payment plan eight days before the date of termination.

2.5.7 Interest on Customer Overpayments

A Customer who makes a payment to the Company in excess of the Correct charge for telephones service, which overpayment was caused by erroneous billing by the Company, shall be paid interest on the amount of the overpayment. The rate of interest on such amount shall be the greater of the unadjusted customer deposit rate or the applicable late payment rate. The interest shall be paid from the date when the Customer overpayment was made, adjusted for any changes in the deposit or late payment charge rates and compounded monthly until the date when the overpayment is refunded. No interest will be paid on customer overpayments that are refunded within 30 days after such overpayment is received by the Company.

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LOCAL EXCHANGE SERVICE

SECTION 2 - REGULATIONS (continued)**2.6 Allowances for Interruptions in Service**

The following provision shall apply to both business and residential service to the extent that these provisions do not conflict with the Commission's Rules in which event the Commission's Rules will govern.

- 2.6.1 Credit for Interruptions: When the use of service or facilities furnished by the Company is interrupted due to any cause other than the negligence or willful act of the Customer, or the operation or failure of the facilities or equipment provided by the Customer, a pro rata adjustment of the monthly Recurring Charges subject to interruption will be allowed for the service and facilities rendered useless and inoperative by reason of the interruption whenever said interruption continues for a period of 24 hours or more from the time the interruption is reported to or known to exist by the Company, except as otherwise specified in the Company's tariffs. If the Customer reports a service, facility or circuit to be inoperative but declines to release it for testing and repair, it is considered to be impaired, but not interrupted.

For calculating credit allowances, every month is considered to have 30 days. A credit allowance is applied on a pro rata basis against the monthly Recurring Charges specified hereunder for Local Line or Local Trunk Service and is dependent upon the length of the interruption. Only those facilities on the interrupted portion of the circuit will receive a credit. Credit allowances for service outages that exceed 24 hours in duration will be rounded up to the next whole 24 hours.

2.6.2 Limitations on Allowances

No credit allowance will be made for:

- (a) interruptions due to the negligence of, or noncompliance with the provisions of this tariff by, the Customer, Authorized User, Joint-User, or other common carrier providing service connected to the service of Company;
- (b) interruptions due to the negligence of any person other than the Company including but not limited to the Customer or other common carriers connected to the Company's facilities;
- (c) interruptions due to the failure or malfunction of non-Company equipment;

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LOCAL EXCHANGE SERVICE

SECTION 2 - REGULATIONS (continued)

- (d) interruptions of service during any period in which the Company is not given full and free access to its facilities and equipment for the purpose of investigating and correcting interruptions;
 - (e) interruptions of service during a period in which the Customer continues to use the service on an impaired basis;
 - (f) interruptions of service 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;
 - (g) interruption of service due to circumstances or causes beyond the control of the Company.
- 2.6.3 Use of Alternative Service Provided by the Company: Should the Customer elect to use an alternative service provided by the Company during the period that a service is interrupted, the Customer must pay the tariffed rates and charges for the alternative service used.

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LOCAL EXCHANGE SERVICE

SECTION 2 - REGULATION (continued)**2.7 Cancellation of Service****2.7.1 Cancellation of Application for Service**

2.7.1.1 Unless the Company breaches its obligation, application for service are noncancellable after 48 hours, unless the Company otherwise agrees. Where the Company permits Customer to cancel an application for service prior to the start of service or prior to any special construction, no charges will be imposed except for those specified below.

2.7.1.2 Where, prior to cancellation by the Customer, the Company incurs any expenses in installing the service or in preparing to install the service that it otherwise would not have incurred, a charge equal to the costs the Company incurred, less net salvage, shall apply, but in no case shall this charge exceed the sum of the charge for the minimum period of service ordered, including installation charges, and all charges others levy against the Company that would have been chargeable to the Customer had service begun.

2.7.1.3 The special charges described in 2.7.1.1 and 2.7.1.2 will be calculated and applied on a case-by-case basis.

2.7.2 Cancellation of Service by the Customer

If the Company offers a special rate on service which is contingent upon subscription for a period in excess of thirty (30) days and, if a Customer cancels a Service Order or terminates services before the completion of the term for any reason whatsoever other than a service interruption (as defined in 2.6.1 above), Customer agrees to pay to Company the following sums which shall become due and owing as of the effective date of the cancellation or termination and be payable within the period set forth in 2.5.5, all costs, fees and expenses incurred in connection with:

- 1) all Non-Recurring Charges reasonably expended by Company to establish service to Customer, plus
- 2) any disconnection, early cancellation or termination charges reasonably incurred and paid to third parties by Company on behalf of Customer, plus
- 3) all Recurring Charges specified in the applicable tariff for the balance of the then current term.

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SECTION 2 - REGULATIONS (continued)**2.8 Transfer and Assignments**

Neither the Company nor the Customer may assign or transfer its rights or duties in connection with the services and facilities provided by the Company without the written consent of the other party, except that the Company may assign its rights and duties (a) to any subsidiary, parent company or affiliate of the Company; (b) pursuant to any sale or transfer of substantially all the assets of the Company; or (c) pursuant to any financing, merger or reorganization of the Company.

An assignment or transfer of services will include the same customer services for which the customer contracted, at the same rates, for at least a limited time. The customer will be notified of the time limitation, the assignment, and the customer will be given an option to change its service provider.

2.9 Notices and Communications

- 2.9.1 The Customer shall designate on the Service Order an address to which the Company shall mail or deliver all notices and other communications, except that Customer may also designate a separate address to which the Company's bills for service shall be mailed.
- 2.9.2 The Company shall designate on the Service Order an address to which the Customer shall mail or deliver all notices and other communications, except that Company may designate a separate address on each bill for service to which the Customer shall mail payment on that bill.
- 2.9.3 All notices or other communications required to be given pursuant to this tariff will be in writing. Notices and other communications of either party, and all bills mailed by the Company, shall be presumed to have been delivered to the other party on the third business day following deposit of the notice, communication or bill with the U.S. Mail or a private delivery service, prepaid and properly addressed, or when actually received or refused by the addressee, whichever occurs first.
- 2.9.4 The Company or the Customer shall advise the other party of any changes to the addresses designated for notices, other communications or billing, by following the procedures for giving notice set forth herein.

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LOCAL EXCHANGE SERVICE

SECTION 2 - REGULATIONS (continued)**2.10 Flexible Pricing**

Changes of currently effective rates set forth in this tariff will be made in accordance with the Commission's Rules with respect to tariff changes.

Notice to Customers of rate change shall be made in accordance with Commission regulations. Where there are no regulations, notification will be made in a manner appropriate to the circumstances involved. A Customer can request that the Company disconnect service that is provided under the Flexible Pricing due to a price increase. The Customer will be credited for the difference between the new price and the old price retroactive to the effective date of the price increase if the Customer notifies the Company of its desire to disconnect service within 20 days of receiving notification of the price increase.

2.11 Assistance Programs**2.11.1 Telecommunications Relay Service (TRS)**

The Tennessee Telecommunications Relay Services (TRS) is a relay telecommunications service for the deaf, hearing and/or speech disabled population of the state of Tennessee. The service permits telephone communications between individuals with hearing and/or speech disabilities who must use a text telephone and individuals with normal hearing and speech as provided in the tariff filed by AT&T Communications of Tennessee, Inc.

BellSouth serves as administrator of the funding mechanism and each telecommunications provider is assessed based upon gross revenues.

The following calls may not be placed through the Tennessee Relay Center:

- A. Calls to 700 numbers;
- B. Calls to time or weather recorded messages;
- C. Calls to other informational recordings
- D. Operator handled conference service and other teleconference calls.

2.11.2 Link-Up America

Link-Up Tennessee is offered in all exchanges to provide subsidized assistance to qualifying applicants. It is intended to preserve and promote subscribership among low-income households by providing a credit to the installation and service charges applicable to the provisioning of residence service.

SECTION 2 - REGULATIONS (continued)

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2.11 Assistance Programs**2.11.2 Link-Up America-cont'd****A. Regulations**

1. Persons wishing to qualify for the credit must meet state certification criteria for eligibility. This credit is available only to residence customers, and will be applied to the non-recurring charges for the establishment of service for a single-telephone line per household at the principal place of residence.
2. The subscriber must not be a dependent for federal income tax purposes, unless the customer is more than 60 years of age.
3. The customer must meet the requirements of a state established income test.

B. Rates and Charges

A non-recurring credit in the amount of one-half (maximum of \$30.00) of the installation and connection charges will be applied to the customers total non-recurring installation and connection charge.

2.11.3 Lifeline Assistance Program

The Lifeline Assistance Program adopted by the Tennessee Regulatory Authority provides for a federal credit equal to 100 percent of the Interstate Subscriber Line Charge or its equivalent state provided subsidy. The program is available only in conjunction with residence individual line service. The federal and state credits are applied to the local service bills for qualified residential recipients of Aid to Families with Dependent Children (AFDC), Supplemental Security Income (SSI), Food Stamps, or Medicaid.

A. Application and Regulations

Guidelines for implementation of this program are as follows:

1. Certification Procedures: All applications for this service will be verified with the state agency responsible for administration of the programs mentioned preceding.
2. Processing Procedures: The Company will process all applications and apply the appropriate credit on the customer's monthly bill. A secondary service charge is not applicable for existing customers subscribing to Lifeline.

SECTION 2 - REGULATIONS (continued)

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2.11 Assistance Programs (Cont'd)**2.11.3 Lifeline Assistance Program (Cont'd)**

3. Verification Procedures: The Company will reconcile and confirm eligibility semi-annually by providing the agency involved with a computer tape (directly or through a third-party) or all credit recipients. A verification of eligible recipients will be made. The credit will be discontinued on the bill following written notification to the customer of ineligibility. The ineligible customer's service will be converted to flat rate, unless otherwise requested by the customer.

B. Rates and Charges

To participate in the Lifeline Assistance Program, qualified residential customers will be required to subscribe to Basic Access Service as defined in this Tariff.

1. Lifeline Resident Individual Line Service - Credit:

	<u>Monthly Rate</u>
Federal Lifeline Credit	\$6.00
State Lifeline Credit:	\$3.50

SECTION 3 - SERVICE DESCRIPTIONS**3.1 Local Exchange Service**

ISSUED:**EFFECTIVE:**

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LOCAL EXCHANGE SERVICE

The Company's Local Telephone Service provides a Customer with the ability to connect to the Company's switching network which enables the Customer to:

- place or receive calls to any calling Station in the local calling area, as defined herein;
- access basic 911 Emergency Service;
- access the interexchange carrier selected by the Customer for interLATA, intraLATA, interstate or international calling;
- access Operator Services;
- access Directory Assistance for the local calling area;
- place or receive calls to 800 telephone numbers;
- access Telecommunication Relay Service.

3.1.1 Service Area: The Company's service areas will mirror those of BellSouth.

3.1.1.1 Local Calling Areas: Exchanges and zones included in the local calling area and the NXX's associated with each particular exchange or zone may be found in the telephone directory published by the dominant exchange service provider in the Customer's exchange area.

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LOCAL EXCHANGE SERVICE

SECTION 3 - SERVICE DESCRIPTIONS (continued)

- 3.1.2 Local Line: Local Line provides the Customer with a single, voice-grade communications channel. Each Local Line will include a telephone number.
- 3.1.2.1 Standard Features: Each Local Line Customer is provided with the following standard features:
- Touch Tone
Direct Inward Dialing
Direct Outward Dialing
- 3.1.2.2 Optional Features: A Local Business Customer may order optional features at the rates specified in Section 4.
- 3.1.2.3 Local Line Rates and Charges: A Local Line Customer will be charged applicable Non-Recurring Charges, monthly Recurring Charges and usage charges as specified in Section 4.
- 3.1.3 Usage rates: All Local Exchange Service Customers must order service on a per call or unlimited monthly usage basis. These rates will apply to all outgoing direct-dialed calls placed to Stations within the caller's local exchange area, as defined herein..

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LOCAL EXCHANGE SERVICE

SECTION 3 - SERVICE DESCRIPTIONS (continued)

3.1.3.1 Per Minute Usage Rate: Rates are set forth in Section 4.

3.1.3.2 Timing of Local Exchange Calls

Unless otherwise indicated, all calls are timed in six second increments and all calls which are fractions of a minute are rounded up to next six second increment.

For station to station calls, call timing begins when a connection is established between the calling telephone and the called telephone station.

For person to person calls, call timing begins when connection is established between the calling person and the particular person, station or mobile unit specified or an agreed alternate.

Call timing ends when the calling station "hangs up", thereby releasing the network connection. If the called station "hangs up" but the calling station does not, chargeable time ends when the network connection is released either by automatic timing equipment in the telephone network or by the Company operator.

3.2 Directory Assistance

A Customer may obtain Directory Assistance in determining telephone numbers within its local calling area by calling the Directory Assistance operator.

3.2.1 Each call to Directory Assistance will be charged as indicated in Section 4.

3.2.2 A credit will be given for calls to Directory Assistance as follows:

- The Customer experiences poor transmission or is cut-off during the call; or
- The Customer is given an incorrect telephone number.

To obtain such a credit, the Customer must notify its Customer Service representative within 24 hours of occurrence.

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LOCAL EXCHANGE SERVICE

SECTION 3 - SERVICE DESCRIPTIONS (continued)

3.3 Busy Line Verification and Interrupt Service:

3.3.1 Busy Line Verification and Interrupt Service: Service is currently not available. Busy Line Verification and Interrupt Service, which is furnished where and to the extent that facilities permit, provides the Customer with the following options:

3.3.1.1 Busy Line Verification: Upon request of the calling party, the Company will determine if the line is clear or in use and report to the calling party.

3.3.1.2 Busy Line Verification with Interrupt: The operator will interrupt the call on the called line only if the calling party indicates an emergency and requests interruption.

3.3.1.3 Rates: Rates for Busy Line Verification and Interrupt service, will apply under the following circumstances:

3.3.1.3.1 The operator verifies that the line is busy with a call in progress.

3.3.1.3.2 The operator verifies that the line is available for incoming calls.

3.3.1.3.3 The operator verifies that the called number is busy with a call in progress and the Customer requests interruption. The operator will then interrupt the call, advising the called party the name of the calling party. One charge will apply for both verification and interruption.

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LOCAL EXCHANGE SERVICE

SECTION 3 - SERVICE DESCRIPTIONS (continued)**3.4 Directory Listings**

The Company shall provide for a single directory listing, termed the primary listing, in the telephone directory published by the dominant exchange service provider in the Customer's exchange area of the Station number which is designated as the Customer's main billing number. Directory listings of additional Company Station numbers, other than the Customer's main billing number, associated with a Customer's service will be provided for a monthly recurring charge per listing.

- 3.4.1 The Company reserves the right to limit the length of any listing in the directory by the use of abbreviations when, in its judgment, the clearness of the listing or the identification of the Customer is not impaired thereby. Where more than one line is required to properly list the Customer, no additional charge is made.
- 3.4.2 The Company may refuse a listing which is known not to constitute a legally authorized or adopted name, obscenities in the name, or any listing which, in the opinion of the Company, is likely to mislead or deceive calling persons as to the identity of the listed party, or is a contrived name used for advertising purposes or to secure a preferential position in the directory or is more elaborate than is reasonably necessary to identify the listed party. The Company, upon notification to the Customer, will withdraw any listing which is found to be in violation of its rules with respect thereto.
- 3.4.3 Each listing must be designated Government or Business to be placed in the appropriate section of the directory. In order to aid the user of the directory, and to avoid misleading or deceiving the calling party as to the identity of the listed party, only business listings may be placed in the Business Section and only residential listings in the Residential section. The Company, upon notification to the Customer, will withdraw any listing which is found to be in violation of its rules with respect thereto.
- 3.4.4 In order for listings to appear in an upcoming directory, the Customer must furnish the listing to the Company in time to meet the directory publishing schedule.

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LOCAL EXCHANGE SERVICE

SECTION 3 - SERVICE DESCRIPTION (continued)

3.4.5 Directory listings are provided in connection with each Customer service as specified herein.

3.4.5.1 Primary Listing: A primary listing contains the name of the Customer, or the name under which a business is regularly conducted, as well as the address and telephone number of the Customer. This listing is provided at no additional charge.

3.4.5.2 Additional Listings: In connection with business service, additional listings are available only in the names of Authorized Users of the Customer's service, as defined herein. Rates for additional listings are specified in Section 4.

3.4.5.3 Nonpublished Listings: Listings that are not printed in directories nor available from Directory Assistance.

A Nonpublished Telephone Service will be furnished, at the Customer's request providing for the omission or deletion of the Customer's telephone listing from the telephone directory and, in addition, the Customer's telephone listing will be omitted or deleted from the directory assistance records, subject to the provisions set forth in Section 2.1.4.

3.4.5.4 Non-listed Numbers: A Non-listed number will be furnished at the Customer's request, providing for the omission or deletion of the Customer's listing from the telephone directory. Such listings will be carried in the Company's directory assistance and other records and will be given to any calling party.

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LOCAL EXCHANGE SERVICE

SECTION 3 - SERVICE DESCRIPTIONS (continued)

- 3.5 Emergency Services: Both Basic and Enhanced 911(E911) allow Customers to reach appropriate emergency services including police, fire and medical services. Subject to availability, Enhanced 911 has the ability to selectively route an emergency call to the primary E911 provider so that it reaches the correct emergency service located closest to the caller. In addition, the Customer's address and telephone information will be provided to the primary E911 provider for display at the Public Service Answering Point (PSAP).
- 3.6 Presubscriptions-2 (PIC-2): PIC-2 allows Customers to presubscribe to their carrier of choice for intraLATA calls, without dialing the Access Code. The rates specified in Section 4 will apply each time the Customer requests a change to their intraLATA PIC, subsequent to the initial designation.
- 3.7 Vanity Telephone Numbers: Service currently not available. At the request of the Customer, the Company may assign a telephone number with the last four digits selected by the Customer. The assignment is subject to availability of a particular number and subject to the terms and conditions set forth in Section 2.1.3. Rates are set forth in Section 4.
- 3.8 Telecommunications Relay Service (TRS): Enables deaf, hard-of-hearing or speech-impaired persons who use a Text Telephone (TT) or similar devices to communicate freely with the hearing population not using TT and visa versa. A Customer will be able to access the state provider(s) to complete such calls.
- 3.9 Promotional Offerings: The Company, from time to time, may make promotional offerings of its services which may include waiving or reducing the applicable charges for the promoted service. The promotional offerings may be limited as to the duration, the date and times of the offerings and the locations where the offerings are made. The Company shall notify the Commission prior to the effective date of promotions.

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LOCAL EXCHANGE SERVICE

SECTION 4 - RATES**4.1 Residential Local Exchange Service Rates****4.1.1 Line Cost, Connections and Features****4.1.1.A Flat Rate Service**

	<u>MRC</u>
Rate Group 1 (0-13,800 lines)	\$10.95
Rate Group 2 (13,801 - 25,100 lines)	\$11.72
Rate Group 3 (25,101 - 45,500 lines)	\$12.32
Rate Group 4 (45,501 - 200,800 lines)	\$12.91
Rate Group 5 (200,801 - 1,191,800 lines)	\$15.80

4.1.1.B Monthly Recurring Charge Measured Rate Service

Monthly usage allowance is \$5.00.

	<u>MRC</u>	<u>MRC</u>
	<u>Low Usage</u>	<u>Standard Usage</u>
Rate Group 1 (0-13,800 lines)	\$5.93	\$8.44
Rate Group 2 (13,801 - 25,100 lines)	\$6.30	\$9.02
Rate Group 3 (25,101 - 45,500 lines)	\$6.60	\$9.47
Rate Group 4 (45,501 - 200,800 lines)	\$6.90	\$9.91
Rate Group 5 (200,801 - 1,191,800 lines)	\$8.34	\$12.07

4.1.1.C Measured Rate Local Usage**(1) Day Rates**

8:00 a.m. to, but not including 5:00 p.m., Monday through Friday.

	<u>1st Minute</u>	<u>Addl Minute</u>
Band A (0 miles)	\$0.036	\$0.018
Band B (1-10 miles limited LCA)	\$0.036	\$0.018
Band C (> 10 miles limited LCA)	\$0.054	\$0.036

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LOCAL EXCHANGE SERVICE

SECTION 4 - RATES**4.1 Residential Local Exchange Service Rates (continued)****4.1.1.C Measured Rate Local Usage (contd.)****(2) Evening Rates**

5:00 p.m. to, but not including 11:00 p.m., Monday through Friday.

	<u>1st Minute</u>	<u>Addtl Minute</u>
Band A (0 miles)	\$0.0234	\$0.0117
Band B (1-10 miles limited LCA)	\$0.0234	\$0.0117
Band C (> 10 miles limited LCA)	\$0.0351	\$0.0234

(3) Night/Weekend Rates

11:00 p.m. to, but not including 8:00 a.m., Monday through Friday, and all times Saturday and Sunday.

	<u>1st Minute</u>	<u>Addtl Minute</u>
Band A (0 miles)	\$0.0144	\$0.0072
Band B (1-10 miles limited LCA)	\$0.0144	\$0.0072
Band C (> 10 miles limited LCA)	\$0.0216	\$0.0144

4.1.1.D Optional Features

	<u>NRC</u>	<u>MRC</u>
Call Forwarding Variable	\$13.50	\$3.24
Three-way Calling ¹	\$13.50	\$3.24
Call Waiting	\$13.50	\$3.29
Speed Dialing - 8 code	\$13.50	\$3.24
Speed Dialing - 30 code	\$13.50	\$3.69
Call Forward Busy Line	\$13.50	\$0.90
Call Forward Don't Answer	\$13.50	\$0.90

¹ Three way calling also available on a \$0.75 per use basis.

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LOCAL EXCHANGE SERVICE

SECTION 4 - RATES**4.1 Residential Local Exchange Service Rates (continued)****4.1.1.D Optional Features (contd.)**

	<u>NRC</u>	<u>MRC</u>
Customer Control - CF Busy Line	\$13.50	\$2.70
Customer Control - CF Don't Answer	\$13.50	\$2.70
Call Forwarding Busy Line Multipath ²	\$13.50	\$1.80
Call Forwarding Don't Answer Multipath ²	\$13.50	\$1.80
Call Forwarding Variable Multipath	\$13.50	\$2.70
Remote Access - Call Forwarding Variable	\$13.50	\$5.40
Call Waiting Deluxe ³	\$13.50	\$5.40
Call Forwarding Don't Answer - Ring Control	\$13.50	\$0.90
Three Way Calling With Transfer ⁴	\$13.50	\$4.46
Flexible Call Forwarding (FCF)	\$13.50	\$4.50
FCF with Audio Calling Name	\$13.50	\$6.30
FCF - Plus	\$13.50	\$6.30
FCF Plus with Audio Calling Name	\$13.50	\$8.10
Star 98 Access	\$13.50	\$0.90
Remote Call Forwarding (RCF)	\$13.05	\$16.65
RCF additional path following initial installation	\$10.80	\$16.65
Distinctive Ring I	\$13.50	\$3.56
Distinctive Ring II	\$13.50	\$5.36

² Rates for Multipath features apply for each path in excess of ten paths and are in addition to rates for Call Forwarding Variable, Call Forwarding Busy Line, or Call Forwarding Don't Answer.

³ Caller ID rates also apply.

⁴ Local or toll charges apply for originator of call even after exiting call.

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LOCAL EXCHANGE SERVICE

SECTION 4 - RATES**4.1 Residential Local Exchange Service Rates (continued)****4.1.1.E CLASS Features**

	<u>NRC</u>	<u>MRC</u>
Call Return	\$13.50	\$3.96
Repeat Dialing	\$13.50	\$3.78
BusyConnect, per activation	\$0.75	
Call Selector	\$13.50	\$3.78
Preferred Call Forwarding	\$13.50	\$3.78
Call Block	\$13.50	\$3.78
Call Trace	\$13.50	\$3.78
Caller ID - Basic	\$13.50	\$6.30
Caller ID - Deluxe	\$13.50	\$6.75
Anonymous Call Rejection (ACR)	n/a	\$2.97

4.1.1.F Complete Package

Complete Package provides unlimited use of specific features with a flat rate access line. Service Charges do not apply for transactions involving only additions, deletions or changes to service/features requested as part of this service. Access line installation charges apply.

	<u>MRC</u>
Per Line	\$30.15
Per Two-Line Plan package	\$59.85
Per Three-Line Plan package	\$87.75

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LOCAL EXCHANGE SERVICE

SECTION 4 - RATES**4.1 Residential Local Exchange Service Rates (contd.)****4.1.1.G Line Connection Charges**

	<u>NRC</u>
First Line, per request	\$37.80
Additional Line, each	\$13.50

4.1.1.H Line Change Charge

	<u>NRC</u>
First Line, per request	\$31.50
Additional Line, each	\$10.80

4.1.1.I Secondary Service Charge

Applies per customer request for the receiving, recording and processing of customer requests to change services or add new or additional services.

Per request \$13.50

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LOCAL EXCHANGE SERVICE

SECTION 4 - RATES**4.1 Residential Local Exchange Service Rates (contd.)****4.1.1.J. TouchTone**

No charge.

4.1.1.K Premise Work Charge

	<u>NRC</u>
First 15 minute or fraction thereof	\$27.00
Each Additional 15 minute increment or fraction	\$12.60

4.1.1.L. Toll Restriction

Provides blocking of 1+, 101XXXX, 976, 900 and screening information to prevent operator assisted calls from being billed to subscriber's line.

	<u>NRC</u>	<u>MRC</u>
Selective Class of Call Screening per line	\$13.50	\$1.13

4.1.1.M Directory Listings

Non-recurring charge applies to customer requested changes in directory listings, except for changing from non-published/non-listed to a listed number.

	<u>NRC</u>	<u>MRC</u>
Non-listed	\$13.50	\$1.64
Non-Published	\$13.50	\$3.15
Additional Listings	\$13.50	\$1.08

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LOCAL EXCHANGE SERVICE

SECTION 4 - RATES**4.2 Business Local Exchange Service Rates**

Customers signing a 1 year term contract qualify for a 10% discount off of the rates stated in this section.

4.2.1 Line Costs, Connections and Features**4.2.1.A Flat Rate Service**

	<u>MRC</u>
Rate Group 1 (0-13,800 lines)	\$28.80
Rate Group 2 (13,801 - 25,100 lines)	\$29.61
Rate Group 3 (25,101 - 45,500 lines)	\$29.61
Rate Group 4 (45,501 - 200,800 lines)	\$29.61
Rate Group 5 (200,801 - 1,191,800 lines)	\$29.61

4.2.1.B Measured Rate Service

Monthly usage allowance is \$7.50.

	<u>MRC</u>
Rate Group 1 (0-13,800 lines)	\$20.85
Rate Group 2 (13,801 - 25,100 lines)	\$22.97
Rate Group 3 (25,101 - 45,500 lines)	\$24.77
Rate Group 4 (45,501 - 200,800 lines)	\$26.51
Rate Group 5 (200,801 - 1,191,800 lines)	\$32.24

4.2.1.C Measured Rate Local Usage**(1) Day Rates**

8:00 a.m. to, but not including 5:00 p.m., Monday through Friday.

	<u>1st Minute</u>	<u>Addtl Minute</u>
Band A (0 miles)	\$0.036	\$0.018
Band B (1-10 miles limited LCA)	\$0.036	\$0.018
Band C (> 10 miles limited LCA)	\$0.054	\$0.036

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SECTION 4 - RATES**4.2 Business Local Exchange Service Rates (contd.)****4.2.1.C Measured Rate Local Usage (contd.)****(2) Evening Rates**

5:00 p.m. to, but not including 11:00 p.m., Monday through Friday.

	<u>1st Minute</u>	<u>Addtl Minute</u>
Band A (0 miles)	\$0.0234	\$0.0117
Band B (1-10 miles limited LCA)	\$0.0234	\$0.0117
Band C (> 10 miles limited LCA)	\$0.0351	\$0.0234

(3) Night/Weekend Rates

11:00 p.m. to, but not including 8:00 a.m., Monday through Friday, and all times Saturday and Sunday.

	<u>1st Minute</u>	<u>Addtl Minute</u>
Band A (0 miles)	\$0.0144	\$0.0072
Band B (1-10 miles limited LCA)	\$0.0144	\$0.0072
Band C (> 10 miles limited LCA)	\$0.0216	\$0.0144

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LOCAL EXCHANGE SERVICE

SECTION 4 - RATES**4.2 Business Local Exchange Service Rates (contd.)****4.2.1.D PBX Trunks****(1) Flat Rate Service**

Combination, Inward or Outward Only.

	<u>MRC</u>
Rate Group 1 (0-13,800 lines)	\$28.80
Rate Group 2 (13,801 - 25,100 lines)	\$29.61
Rate Group 3 (25,101 - 45,500 lines)	\$29.61
Rate Group 4 (45,501 - 200,800 lines)	\$29.61
Rate Group 5 (200,801 - 1,191,800 lines)	\$29.61

(2) Measured Rate Service

	<u>MRC</u>
Rate Group 1 (0-13,800 lines)	\$20.85
Rate Group 2 (13,801 - 25,100 lines)	\$22.97
Rate Group 3 (25,101 - 45,500 lines)	\$24.77
Rate Group 4 (45,501 - 200,800 lines)	\$26.51
Rate Group 5 (200,801 - 1,191,800 lines)	\$32.24

(3) Measured Rate Local Usage

See Section 4.2.1.C above for usage rates.

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LOCAL EXCHANGE SERVICE

SECTION 4 - RATES**4.2 Business Local Exchange Service Rates (contd.)****4.2.1.E. Direct Inward Dialing (DID)**

	<u>NRC</u>	<u>MRC</u>
Each group of 20 working numbers	\$432.00	\$3.06
Each group of 20 reserved numbers	\$432.00	\$3.06
Each non-consecutive DID number	\$1.35	\$0.15
Each reserved non-consecutive DID number	\$1.35	\$0.15
Multifrequency Pulsing Option	\$0.00	\$6.75
Dual Tone Multifrequency Pulsing Option	\$0.00	\$6.75
Automatic Intercept Service, per number	\$14.40	\$0.00

4.2.1.F DID Trunk Termination

	<u>NRC</u>	<u>MRC</u>
Each Trunk	\$45.00	\$23.40
Each combination trunk with call transfer	\$225.00	\$40.50

4.2.1.G Grouping/Hunting Service

	<u>NRC</u>	<u>MRC</u>
Rate Group 1 (0-13,800 lines)	\$18.00	\$10.80
Rate Group 2 (13,801 - 25,100 lines)	\$18.00	\$10.13
Rate Group 3 (25,101 - 45,500 lines)	\$18.00	\$9.45
Rate Group 4 (45,501 - 200,800 lines)	\$18.00	\$9.00
Rate Group 5 (200,801 - 1,191,800 lines)	\$18.00	\$5.13

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LOCAL EXCHANGE SERVICE

SECTION 4 - RATES**4.2 Business Local Exchange Service Rates (contd.)****4.2.1.H Optional Features**

	<u>NRC</u>	<u>MRC</u>
Call Forwarding Variable	\$18.00	\$3.96
Three-way Calling ⁵	\$18.00	\$3.96
Call Waiting	\$18.00	\$3.96
Speed Dialing - 8 code	\$18.00	\$3.96
Speed Dialing - 30 code	\$18.00	\$4.95
Call Forward Busy Line	\$18.00	\$3.47
Call Forward Don't Answer	\$18.00	\$3.47
Customer Control - CF Busy Line	\$18.00	\$6.66
Customer Control - CF Don't Answer	\$18.00	\$6.30
Call Forwarding Busy Line Multipath ⁶	\$18.00	\$3.20
Call Forwarding Don't Answer Multipath ²	\$18.00	\$3.20
Call Forwarding Variable Multipath	\$18.00	\$3.20
Remote Access - Call Forwarding Variable	\$18.00	\$8.42
Call Waiting Deluxe	n/a	n/a
Call Forwarding Don't Answer - Ring Control	\$18.00	\$3.47
Three Way Calling With Transfer ⁷	\$18.00	\$5.40
Flexible Call Forwarding (FCF)	\$18.00	\$8.91
FCF with Audio Calling Name	\$18.00	\$9.90
FCF - Plus	n/a	n/a
FCF Plus with Audio Calling Name	n/a	n/a
Star 98 Access	\$18.00	\$1.80
Remote Call Forwarding (RCF)	\$13.05	\$16.65
RCF additional path following initial installation	\$10.80	\$16.65
Distinctive Ring I	\$18.00	\$7.20
Distinctive Ring II	\$18.00	\$9.00

⁵ Three way calling also available on a \$0.75 per use basis.

⁶ Rates for Multipath features apply for each path in excess of ten paths and are in addition to rates for Call Forwarding Variable, Call Forwarding Busy Line, or Call Forwarding Don't Answer.

⁷ Local or toll charges apply for originator of call even after exiting call.

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LOCAL EXCHANGE SERVICE

SECTION 4 - RATES**4.2 Business Local Exchange Service Rates (contd.)****4.2.1.I CLASS Features**

	<u>NRC</u>	<u>MRC</u>
Call Return	\$18.00	\$4.68
Repeat Dialing	\$18.00	\$4.46
BusyConnect, per activation	\$0.75	
Call Selector	\$18.00	\$4.46
Preferred Call Forwarding	\$18.00	\$4.46
Call Block	\$18.00	\$4.46
Call Trace	\$18.00	\$4.95
Caller ID - Basic	\$18.00	\$8.15
Caller ID - Deluxe	\$18.00	\$9.00
Anonymous Call Rejection (ACR)	n/a	\$3.96
Enhanced Caller ID with ACR	\$18.00	\$14.36
Enhanced Caller ID with Call Management	\$18.00	\$15.26

4.2.1.J Complete Package

Complete Package provides unlimited use of specific features with a flat rate access line. Service Charges do not apply for transactions involving only additions, deletions or changes to service/features requested as part of this service. Access Line Installation charges apply.

(1) Option 1

	<u>MRC</u>
Per Line	\$72.90
Per Two-Line Plan package	\$135.00
Per Three-Line Plan package	\$195.30

(2) Option 2

	<u>MRC</u>
Per Line	\$50.40
Per Two-Line Plan package	\$90.00
Per Three-Line Plan package	\$127.80

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LOCAL EXCHANGE SERVICE

SECTION 4 - RATES**4.2 Business Local Exchange Service Rates (contd.)****4.2.1.K Line Connection Charges**

	<u>NRC</u>
First Line, per request	\$65.70
Additional Line, each	\$19.80

4.2.1.L Line Change Charge

	<u>NRC</u>
First Line, per request	\$43.20
Additional Line, each	\$12.60

4.2.1.M Secondary Service Charge

Applies per customer request for the receiving, recording and processing of customer requests to change services or add new or additional services.

Per request \$18.00

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LOCAL EXCHANGE SERVICE

SECTION 4 - RATES**4.2 Business Local Exchange Service Rates (contd.)****4.2.1.N TouchTone**

Applies when added subsequent to establishment of service.

<u>NRC</u>	<u>MRC</u>
\$18.00	\$2.70

4.2.1.O Premise Work Charge

	<u>NRC</u>
First 15 minute or fraction thereof	\$27.00
Each Additional 15 minute increment or fraction	\$12.60

4.2.1.P Toll Restriction

Provides blocking of 1+, 101XXXX, 976, 900 and screening information to prevent operator assisted calls from being billed to subscriber's line.

	<u>NRC</u>	<u>MRC</u>
Selective Class of Call Screening		
per line	\$18.00	\$1.13
per PBX trunk	\$18.00	\$7.38

4.2.1.Q Directory Listings

Non-recurring charge applies to customer requested changes in directory listings, except for changing from non-published/non-listed to a listed number.

	<u>NRC</u>	<u>MRC</u>
Non-listed	\$18.00	\$1.64
Non-Published	\$18.00	\$3.15
Additional Listings	\$18.00	\$1.62

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LOCAL EXCHANGE SERVICE

SECTION 4 - RATES**4.3 Local Line Charges (per local line)****4.3.1 FCC End User Common Line**

	<u>MRC</u>
Primary Residential Line	\$3.50
Additional Residential Line	\$6.07
Single Line Business	\$3.50
Multi-line Business	\$7.84

4.3.2 Local Number Portability

	<u>MRC</u>
Per Line	\$0.35
Per Trunk	\$3.15

4.3.2 FCC PIC Change Charge

	<u>NRC</u>
Business	\$1.49
Residential	\$1.49

4.4 Reconnection Charge

\$30.00 per occurrence.

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LOCAL EXCHANGE SERVICE

4.5 IntraLATA MTS/Calling Card Rates**4.5.1 Rates Per Minute****(1) Peak Rates:**

7:00 a.m. to, but not including 7:00 p.m., Monday through Friday.

	BUSINESS		RESIDENTIAL	
	<u>1st Min.</u>	<u>Ea. Added Min.</u>	<u>1st Min.</u>	<u>Ea. Added Min.</u>
0-10 miles	\$0.22410	\$0.22410	\$0.18000	\$0.18000
11-16 miles	\$0.22410	\$0.22410	\$0.18000	\$0.18000
17-22 miles	\$0.22410	\$0.22410	\$0.18000	\$0.18000
23-30 miles	\$0.22410	\$0.22410	\$0.18000	\$0.18000
31-40 miles	\$0.22410	\$0.22410	\$0.18000	\$0.18000
41-55 miles	\$0.22410	\$0.22410	\$0.18000	\$0.18000
56-70 miles	\$0.22410	\$0.22410	\$0.18000	\$0.18000
71-85 miles	\$0.22410	\$0.22410	\$0.18000	\$0.18000
86-100 miles	\$0.22410	\$0.22410	\$0.18000	\$0.18000
101-124 miles	\$0.22410	\$0.22410	\$0.18000	\$0.18000
125-148 miles	\$0.22410	\$0.22410	\$0.18000	\$0.18000
149 + miles	\$0.22410	\$0.22410	\$0.18000	\$0.18000

(2) Off-Peak Rates:

7:00 p.m. to, but not including 7:00 a.m., Monday through Friday, and all times Saturday and Sunday.

	BUSINESS		RESIDENTIAL	
	<u>1st Min.</u>	<u>Ea. Added Min.</u>	<u>1st Min.</u>	<u>Ea. Added Min.</u>
0-10 miles	\$0.16808	\$0.16808	\$0.10800	\$0.10800
11-16 miles	\$0.16808	\$0.16808	\$0.10800	\$0.10800
17-22 miles	\$0.16808	\$0.16808	\$0.10800	\$0.10800
23-30 miles	\$0.16808	\$0.16808	\$0.10800	\$0.10800
31-40 miles	\$0.16808	\$0.16808	\$0.10800	\$0.10800
41-55 miles	\$0.16808	\$0.16808	\$0.10800	\$0.10800
56-70 miles	\$0.16808	\$0.16808	\$0.10800	\$0.10800
71-85 miles	\$0.16808	\$0.16808	\$0.10800	\$0.10800
86-100 miles	\$0.16808	\$0.16808	\$0.10800	\$0.10800
101-124 miles	\$0.16808	\$0.16808	\$0.10800	\$0.10800
125-148 miles	\$0.16808	\$0.16808	\$0.10800	\$0.10800
149 + miles	\$0.16808	\$0.16808	\$0.10800	\$0.10800

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LOCAL EXCHANGE SERVICE

SECTION 4 - RATES**4.5 IntraLATA MTS/Calling Card Rates (contd.)****4.5.2 Local and Toll Operator Service Charges**

	<u>Per Call</u>
Station-to-Station	
- Customer Dialed Calling Card	\$0.80
- Operator Assisted	\$2.25
Person-to-Person	\$4.90
Operator Dialed Surcharge	\$0.80
Partially Automated Surcharge	\$0.50
Busy Line Verification	\$1.04
Busy Line Interrupt	\$1.54

4.6 Local Directory Assistance

	<u>Per Call</u>
Within LCA for originating line	
Direct Dialed	\$0.33
Operator assistance surcharge	\$0.30
Outside LCA and LATA/NPA for orig. line	
Direct Dialed	\$0.85
Operator assistance surcharge	\$0.30

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Telco Experts, LLC
38 Park Avenue
Rutherford, NJ 07070

LOCAL EXCHANGE SERVICE

SECTION 5 - SPECIAL SERVICE ARRANGEMENTS

5.1 Individual Case Basis Arrangements

Arrangements will be developed on a case-by-case basis in response to a bona fide special request from a Customer or prospective Customer to develop a competitive bid for a service not generally available under this tariff. Rates will be offered to the Customer in writing and on a non-discriminatory basis. All such rates will be submitted to the Commission for approval.

ISSUED:

EFFECTIVE:

ISSUED BY: Adam Goldberg, COO
Telco Experts, LLC
38 Park Avenue
Rutherford, NJ 07070

Exhibit D

Sample Bill

TELCO EXPERTS, LLC
38 Park Avenue
Rutherford, NJ 07070

<Date>

Account #
Total Amount Due: <total due>

<main contact>
<customer address>
<city, state, zip code>

Dear <main contact>:

If you have called and made arrangements on your account, are awaiting a credit or have mailed a payment, please disregard this letter.

Your payment owed to Telco Experts, Inc. for service in the amount of \$ <amount due> for the period of <service period> is past due. Failure to pay this amount by <date> may result in disconnection of your service on or after <disconnection date>. Nonpayment of toll charges or any non-regulated charges will not result in disconnection of your local exchange telephone service. However, nonpayment of charges for regulated local services contained in the invoice may result in disconnection of your local service.

To avoid disconnection of your service(s) and possible collection action, please mail your check or money order to Telco Experts, LLC, 38 Park Avenue, Rutherford, NJ 07070. An additional charge for re-connection may apply if service is disconnected. Payment to an unauthorized payment agent may result in the untimely or improper crediting of your account.

If your payment or any portion thereof will be delayed, please contact Customer Service immediately at (800) 787-5050 (toll free) to make specific payment arrangements. Customer service hours are Monday - Friday 8:00 a.m. to 5:00 p.m. PST.

Sincerely,

Telco Experts, LLC

PLEASE ENCLOSE THIS PORTION WITH YOUR PAYMENT.

<main contact>
<customer address>
<city> <state> <zip code>

Account No. <customer number>
Total Due; <total due>

TELCO EXPERTS, LLC38 Park Avenue
Rutherford, NJ 07070☐ Check here for change of addressCUSTOMER NAME
ADDRESS LINE 1
ADDRESS LINE 2

Mail Check or Money Order to:

Telco Experts, LLC
38 Park Avenue
Rutherford, NJ 07070**Remittance Section**

Service Period mm/dd/yy through mm/dd/yy

Account Number	0001	Customer Name	<insert>
Past Due Amount	.00		
Current Charges	<insert>		
Due Date	<insert>		
Total Amount Due:	<insert>		

Amount Paid \$ _____

Please make checks payable to Telco Experts, LLC

Please detach and return above portion with your payment

TELCO EXPERTS, LLC

Summary of Account

Local Service Charges \$

Total Current Charges \$Previous Bill
Payment Received
Adjustments
Past Due Amount

Total Amount due

Due Date mm/dd/yy

Detail of Payments and Adjustments

Payments must arrive before the due date.

<u>Date</u>	<u>Description</u>	<u>Adjustments</u>	<u>Payments</u>
-------------	--------------------	--------------------	-----------------

Totals:

NON PAYMENT OF LONG DISTANCE TOLL CHARGES WILL NOT RESULT IN DISCONNECTION OF LOCAL SERVICE.For questions about your bill, please call
Customer Service at 1-800-787-5050

TELCO EXPERTS, LLC

*For an explanation of any Regulatory Fee,
Tax or Surcharge listed, please contact
Telco Experts, LLC toll free at (800) 787-5050

For Customer Service, please call (800) 787-5050

Exhibit E

Letter of Agency

LETTER OF AGENCY

Account Information

Through my signature below, I verify that I am authorizing Telco Experts, LLC ("Telco Experts") to become my new primary carrier for the provision of telecommunications services. I authorize Telco Experts to act as my agent to effectuate this change, and direct my current primary carrier _____ to work with Telco Experts to accomplish the change.

I understand that I must pay a charge of approximately \$5.00 to switch providers and should I desire to return to my former carrier, I may be required to pay an additional charge to reconnect to that company. I also understand that my new primary carrier may have different calling areas, rates and charges than my current primary carrier, and that by signing below I indicate that I understand those differences (if any) and am willing to be billed accordingly.

I authorize Telco Experts to provide: (Check Appropriate Service(s))

____ Long Distance
____ Local Toll Service (where applicable)

To my telephone number(s) listed below.

I certify that I am at least eighteen years of age and that I have read and understand this letter of agency and that I am authorized to change telephone companies for services to the telephone numbers listed above. I am further authorizing Telco Experts to do a credit investigation and hold free from liability all creditors and other persons who may respond to inquiries.

Authorized by: Date:

Print Name, Title

Company/Name (as appears on local
Telephone bill)

Federal ID/ Social Security Number

Corporation, LLC, Partnership

Physical Address

Billing Address

City/State/Zip Code

City/State/Zip Code

Type of Business

Month/Year Business Started

Exhibit F

Certificate of Organization

State of Delaware
Secretary of State
Division of Corporations
Delivered 10:55 AM 08/09/2007
FILED 10:55 AM 08/09/2007
SRV 070905289 - 4407302 FILE

CERTIFICATE OF FORMATION

OF

TELCO EXPERTS, LLC

The undersigned, an authorized natural person, for the purpose of forming a limited liability company (hereinafter called the "Company"), under the provisions and subject to the requirements of the Delaware Limited Liability Company Act, hereby certifies that:

1. The name of the limited liability company is TELCO EXPERTS, LLC.
2. The address of the registered office and the name and the address of the registered agent of the Company required to be maintained by Section 18-104 of the Delaware Limited Liability Company Act are Corporation Service Company, 2711 Centerville Road, Suite 400, Wilmington, DE 19808.
3. The purpose of the Company is to conduct any and all lawful activities which limited liability companies may conduct under Delaware law.
4. A statement of the limitations on the authority of the members to bind the Company is contained in the written operating agreement (the "Operating Agreement").
5. The business of the Company shall be managed by or under the authority of the managers of the Company. A statement setting forth the name and duties of the managers of the Company is contained in the Operating Agreement. The Company shall be managed by said managers to the extent provided in the Operating Agreement.
6. A statement regarding the restrictions on the authority of the managers is contained in the Operating Agreement.
7. A statement of the duties and operating procedures for the managers is included in the Operating Agreement. Any action or actions taken by any such manager which are contrary to said duties and/or operating procedures will be considered a breach of said manager's fiduciary duties to the Company and will result in the forfeiture of said manager's limited liability protection.
8. Each member shall have one vote which is proportionate to his/its ownership interest in the Company.
9. Profits and losses of the Company shall be distributed in proportion to each member's ownership interest in the Company.

10. This Company elects the tax treatment of a partnership.
11. Amendments and addenda to this Certificate of Formation shall be made by unanimous vote of the members of the Company.
12. Except as otherwise provided in this Certificate of Formation, the members of this Company claim the benefits of limitation of liability to the fullest extent allowed under applicable provisions of Delaware law as if such provisions were fully and completely recited herein in full.

Executed on August 9th, 2007.


Leon L. Nowalsky, Organizer

Exhibit G

Certificate of Good Standing

Delaware

PAGE 1

The First State

I, HARRIET SMITH WINDSOR, SECRETARY OF STATE OF THE STATE OF DELAWARE, DO HEREBY CERTIFY "TELCO EXPERTS, LLC" IS DULY FORMED UNDER THE LAWS OF THE STATE OF DELAWARE AND IS IN GOOD STANDING AND HAS A LEGAL EXISTENCE SO FAR AS THE RECORDS OF THIS OFFICE SHOW, AS OF THE THIRTEENTH DAY OF JANUARY, A.D. 2009.

AND I DO HEREBY FURTHER CERTIFY THAT THE SAID "TELCO EXPERTS, LLC" WAS FORMED ON THE NINTH DAY OF AUGUST, A.D. 2007.

AND I DO HEREBY FURTHER CERTIFY THAT THE ANNUAL TAXES HAVE BEEN PAID TO DATE.

4407302 8300

090033240

You may verify this certificate online
at corp.delaware.gov/authver.shtml



Harriet Smith Windsor

Harriet Smith Windsor, Secretary of State

AUTHENTICATION: 7079497

DATE: 01-13-09

Exhibit H

Certificate of Authority



Secretary of State Business Information Search

[Secretary of State Web Site](#)[Instructions](#)

Name
TELCO EXPERTS, LLC

I.D. Number
0592580

Business Type*: LIMITED LIABILITY COMPANY
Profit/Nonprofit: FOR PROFIT
Status*: ACTIVE
Date of Formation/Qualification: 12/19/2008
Domestic/Foreign: FOREIGN
Place of Incorporation/Organization: DE
Duration: PERPETUAL
FYC(Fiscal Year Closing) Month: DECEMBER

Principal Office:

Address Line 1: 38 PARK AVENUE

Address Line 2:

City: RUTHERFORD

State: NJ

Zip: 07070

Other than USA:

Registered Agent:

Name: CORPORATION SERVICE COMPANY

Address Line 1: 2908 POSTON AVENUE

Address Line 2:

City: NASHVILLE

State: TN

Zip: 37203

Business Filing History

* Important Note: Business filing History includes information about (1) the basis for an inactive status and (2) the current true name and filing status of a business with an assumed name or a changed status.

Note: This information is current as of three working days prior to today's date.

[Search Again](#)

[Report a Technical Issue](#)

State of Tennessee



Department of State

Corporate Filings
312 Rosa L. Parks Avenue
6th Floor, William R. Snodgrass Tower
Nashville, TN 37243

APPLICATION FOR
CERTIFICATE OF AUTHORITY
(Limited Liability Company)

For Office Use Only

To the Secretary of State of the State of Tennessee:

Pursuant to the provisions of §48-249-904 of the Tennessee Revised Limited Liability Company Act, the undersigned hereby applies for a certificate of authority to transact business in the State of Tennessee, and for that purpose sets forth:

1. The name of the Limited Liability Company is: Telco Experts, LLC

If different, the name under which the certificate of authority is to be obtained is: _____

NOTE: The Secretary of State of the State of Tennessee may not issue a certificate of authority to a foreign Limited Liability Company if its name does not comply with the requirements of § 48-249-106 of the Tennessee Revised Limited Liability Company Act. If obtaining a certificate of authority under an assumed Limited Liability Company name, an application must be filed pursuant to § 48-249-106(d).

2. The state or country under whose law it is formed is: Delaware

and its date of its formation is: 8/9/2007 (must be month, day and year)

3. The complete street address (including zip code) of its principal executive office is:

38 Park Avenue, Rutherford, NJ 07070

Street

City/State

Zip Code

4. The complete street address (including the county and the zip code) of its registered office in Tennessee:

2908 Poston Avenue, Nashville, TN 37203 (Davidson County)

Street

City/State

County

Zip Code

The name of its registered agent at that office is: Corporation Service Company

5. If the provisions of TCA §48-249-309(i) (relating to foreign series LLCs) apply, then the information required by that section should be attached as part of this document.

6. The number of members at the date of filing if more than six (6): _____

7. If the limited liability company commenced doing business in Tennessee prior to the approval of this application, the date of commencement (month, day and year) _____. **NOTE:** Additional filing fees may apply. See section 48-249-913(d).

NOTE: This application must be accompanied by a certificate of existence or a document of similar import (for example, a certificate of good standing) duly authenticated by the Secretary of State or other official having custody of the Limited Liability Company records in the state or country under whose law it is organized. The certificate shall not bear a date of more than two (2) months prior to the date the application is filed in this state.

12/8/08
Signature Date

COO

Signer's Capacity

Telco Experts, LLC

Name of Limited Liability Company

[Signature]
Signature

Adam Goldberg

Name (typed or printed)

Delaware

PAGE 1

The First State

I, HARRIET SMITH WINDSOR, SECRETARY OF STATE OF THE STATE OF DELAWARE, DO HEREBY CERTIFY "TELCO EXPERTS, LLC" IS DULY FORMED UNDER THE LAWS OF THE STATE OF DELAWARE AND IS IN GOOD STANDING AND HAS A LEGAL EXISTENCE SO FAR AS THE RECORDS OF THIS OFFICE SHOW, AS OF THE TWELFTH DAY OF DECEMBER, A.D. 2008.

AND I DO HEREBY FURTHER CERTIFY THAT THE SAID "TELCO EXPERTS, LLC" WAS FORMED ON THE NINTH DAY OF AUGUST, A.D. 2007.

AND I DO HEREBY FURTHER CERTIFY THAT THE ANNUAL TAXES HAVE BEEN PAID TO DATE.

4407302 8300

081192353

You may verify this certificate online
at corp.delaware.gov/authver.shtml



Harriet Smith Windsor

Harriet Smith Windsor, Secretary of State

AUTHENTICATION: 7022272

DATE: 12-12-08

Exhibit I

List Corporate Structure or Affiliates

Certain owners of Telco Experts, LLC have an ownership interest in Gemini Communications Corp.

Exhibit J

Company Financials

The Company will rely upon the financial resources of its affiliate, Gemini Communications Corp.

5:55 PM
06/03/08
Accrual Basis

Gemini Communications
Profit & Loss
January through December 2007

	<u>Jan - Dec 07</u>
Ordinary Income/Expense	
Income	
Sales	1,819,299.69
Total Income	1,819,299.69
Expense	
Agent Commissions	837,368.72
American Express	161,669.37
Asset Purchase	15,103.17
Automobile Expense	21,534.98
Bank Service Charges	150.00
BRC Payment	23,500.00
Consulting Services	233,114.49
Continental Card-See Statement	2,648.86
Contributions	1,680.00
Credit Card	594.13
Customer Refund	485.00
Donation	300.00
equipment	1,629.39
Error	-1,200.00
Insurance	
Liability Insurance	3,393.09
Insurance - Other	23,674.53
Total Insurance	27,067.62
Interest Expense	
Finance Charge	6,300.00
Total Interest Expense	6,300.00
Licenses and Permits	608.06
Meals and Entertainment	3,954.00
Miscellaneous	78.64
Office Supplies	1,500.00
Online Marketing	40,532.96
Partner Bonus	22,320.00
Pay Role	315,933.30
Printing and Reproduction	1,000.00
Professional Fees	
Accounting	2,495.00
Legal Fees	7,409.88
Total Professional Fees	9,904.88
rebate	5,046.25
Recruiting	300.00
Rent	14,852.48
Repairs	
Building Repairs	1,643.25
Repairs - Other	3,943.90
Total Repairs	5,587.15
Retirement 1K	10,000.00
Taxes	
Federal	26,218.00
Local	1,591.78
State	13,581.20
Total Taxes	41,390.98
Telephone	4,557.65

5:55 PM
06/03/08
Accrual Basis

Gemini Communications
Profit & Loss
January through December 2007

	Jan - Dec 07
Utilities	
Gas and Electric	2,774.90
Utilities - Other	239.13
Total Utilities	3,014.03
Total Expense	1,812,526.11
Net Ordinary Income	6,773.58
Other Income/Expense	
Other Expense	
Banking Error	1,200.00
Total Other Expense	1,200.00
Net Other Income	-1,200.00
Net Income	5,573.58

U.S. Corporation Income Tax Return

For calendar year 2007 or tax year

OMB No. 1545-0123

2007

beginning _____, ending _____

A Check if:

- 1a Consolidated return (attach Form 981) ☐
b Life/nonlife consolidated return ☐
2 Personal holding co. (attach Sch. PH) ☐
3 Personal service corp. (see instructions) ☐
4 Schedule M-3 attached ☐

Use IRS label. Otherwise, print or type.

Name

GEMINI COMMUNICATIONS CORP

Number, street, and room or suite no. If a P.O. box, see instructions.

33 WINDING WAY

City or town, state, and ZIP code

WAYNE, NJ 07470

B Employer identification number

11-3319854

C Date incorporated

05/09/1996

D Total assets (see instructions)

\$ 218488.

E Check if: (1) ☐ Initial return (2) ☐ Final return (3) ☐ Name change (4) ☐ Address change

Income	1	Gross receipts or sales	1719300.	b Less returns and allowances		c Bal	1c	1719300.
	2	Cost of goods sold (Schedule A, line 8)					2	
	3	Gross profit. Subtract line 2 from line 1c					3	1719300.
	4	Dividends (Schedule C, line 19)					4	
	5	Interest					5	
	6	Gross rents					6	
	7	Gross royalties					7	
	8	Capital gain net income (attach Schedule D (Form 1120))					8	
	9	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)					9	
	10	Other income (attach schedule)					10	
	11	Total income. Add lines 3 through 10					11	1719300.
Deductions (See instructions for limitations on deductions.)	12	Compensation of officers (Schedule E, line 4)					12	216666.
	13	Salaries and wages (less employment credits)					13	74638.
	14	Repairs and maintenance					14	5587.
	15	Bad debts					15	
	16	Rents					16	14852.
	17	Taxes and licenses		See Statement 1			17	33745.
	18	Interest					18	6300.
	19	Charitable contributions		See Statement 2 and See Statement 3			19	1980.
	20	Depreciation from Form 4562 not claimed on Schedule A or elsewhere on return (attach Form 4562)					20	6039.
	21	Depletion					21	
	22	Advertising					22	
	23	Pension, profit-sharing, etc., plans					23	10000.
	24	Employee benefit programs					24	
	25	Domestic production activities deduction (attach Form 8903)					25	
	26	Other deductions (attach schedule)		See Statement 4			26	1262025.
	27	Total deductions. Add lines 12 through 26					27	1631832.
	28	Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11					28	87468.
	Tax and Payments	29	Less: a Net operating loss deduction	29a				29c
		b Special deductions (Schedule C, line 20)	29b					
30		Taxable income. Subtract line 29c from line 28 (see instructions)					30	87468.
31		Total tax (Schedule J, line 10)					31	17989.
32a		2006 overpayment credited to 2007	32a					
b 2007 estimated tax payments		32b	21000.					
c 2007 refund applied for on Form 4466		32c						
d Bal		32d	21000.					
e Tax deposited with Form 7004		32e						
f Credits: (1) Form 2439 (2) Form 4136		32f					32g	21000.
33	Estimated tax penalty (see instructions). Check if Form 2220 is attached				X	33	170.	
34	Amount owed. If line 32g is smaller than the total of lines 31 and 33, enter amount owed					34	0.	
35	Overpayment. If line 32g is larger than the total of lines 31 and 33, enter amount overpaid					35	2841.	
36	Enter amount from line 35 you want: Credited to 2008 estimated tax	2841.	Refunded			36		

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer

Date

PRESIDENT

Title

May the IRS discuss this return with the preparer shown below?

☒ Yes ☐ No

Paid Preparer's Use Only

Preparer's signature

Lynne Imperato

Date

02/21/08

Check if self-employed ☒

Preparer's SSN or PTIN **P00530891**

Firm's name (or yours if self-employed), address, and ZIP code

**Imperato Agency
66-66 Grand Ave.
Maspeth, NY 11378**

EIN

Phone no. **718.672.2500**

Schedule A	Cost of Goods Sold (see instructions)
-------------------	--

1	Inventory at beginning of year	1
2	Purchases	2
3	Cost of labor	3
4	Additional section 263A costs (attach schedule)	4
5	Other costs (attach schedule)	5
6	Total. Add lines 1 through 5	6
7	Inventory at end of year	7
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on page 1, line 2	8

9a Check all methods used for valuing closing inventory:

(i) ☐ Cost

(ii) ☐ Lower of cost or market

(iii) ☐ Other (Specify method used and attach explanation.) ▶ ☐

b Check if there was a writedown of subnormal goods ▶ ☐

c Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) ▶ ☐

d If the LIFO inventory method was used for this tax year, enter percentage (or amounts) of closing inventory computed under LIFO 9d ☐ Yes ☐ No

e If property is produced or acquired for resale, do the rules of section 263A apply to the corporation? ☐ Yes ☐ No

f Was there any change in determining quantities, cost, or valuations between opening and closing inventory? ☐ Yes ☐ No

If "Yes," attach explanation

Schedule C Dividends and Special Deductions (see instructions)

If "Yes," attach explanation		(a) Dividends received	(b) %	(c) Special deductions (a) x (b)
Schedule C Dividends and Special Deductions (see instructions)				
1	Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)		70	
2	Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)		80 see instructions	
3	Dividends on debt-financed stock of domestic and foreign corporations		42	
4	Dividends on certain preferred stock of less-than-20%-owned public utilities		48	
5	Dividends on certain preferred stock of 20%-or-more-owned public utilities		70	
6	Dividends from less-than-20%-owned foreign corporations and certain FSCs		80	
7	Dividends from 20%-or-more-owned foreign corporations and certain FSCs		100	
8	Dividends from wholly owned foreign subsidiaries			
9	Total. Add lines 1 through 8			
10	Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958		100	
11	Dividends from affiliated group members		100	
12	Dividends from certain FSCs		100	
13	Dividends from foreign corporations not included on lines 3, 6, 7, 8, 11, or 12			
14	Income from controlled foreign corporations under subpart F (attach Form(s) 5471)			
15	Foreign dividend gross-up			
16	IC -DISC and former DISC dividends not included on lines 1, 2, or 3			
17	Other dividends			
18	Deduction for dividends paid on certain preferred stock of public utilities			
19	Total dividends. Add lines 1 through 17. Enter here and on page 1, line 4			
20	Total special deductions. Add lines 9, 10, 11, 12, and 18. Enter here and on page 1, line 29b			

Schedule E	Compensation of Officers
------------	--------------------------

(see instructions for page 1, line 12)
Note: Complete Schedule E only if total receipts (line 1a plus lines 4 through 10 on page 1) are \$500,000 or more.

(a) Name of officer	(b) Social security number	(c) Percent of time devoted to business	Percent of corporation stock owned		(f) Amount of compensation
			(d) Common	(e) Preferred	
1 ADAM GOLDBERG	082-50-3812	100%	50.00%		108333.
PETER GOLDBERG	082-50-3829	100%	50.00%		108333.
2 Total compensation of officers					216666.
3 Compensation of officers claimed on Schedule A and elsewhere on return					
4 Subtract line 3 from line 2. Enter the result here and on page 1, line 12					216666.

Schedule J Tax Computation (see instructions)

1	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120))	Stmt 5	
2	Income tax. Check if a qualified personal service corporation (see instructions)		2 17989.
3	Alternative minimum tax (attach Form 4626)		3
4	Add lines 2 and 3		4 17989.
5a	Foreign tax credit (attach Form 1118)	5a	
b	Credits from Forms 5735 and 8834	5b	
c	General business credit. Check applicable box(es): <input type="checkbox"/> Form 3800 <input type="checkbox"/> Form 5884 <input type="checkbox"/> Form 6478 <input type="checkbox"/> Form 8835, Section B <input type="checkbox"/> Form 8844 <input type="checkbox"/> Form 8846	5c	
d	Credit for prior year minimum tax (attach Form 8827)	5d	
e	Bond credits from: <input type="checkbox"/> Form 8860 <input type="checkbox"/> Form 8912	5e	
6	Total credits. Add lines 5a through 5e	6	
7	Subtract line 6 from line 4	7	17989.
8	Personal holding company tax (attach Schedule PH (Form 1120))	8	
9	Other taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Form 8902 <input type="checkbox"/> Other (attach schedule)	9	
10	Total tax. Add lines 7 through 9. Enter here and on page 1, line 31	10	17989.

Schedule K Other Information (see instructions)

	Yes	No		Yes	No
1	Check accounting method: a <input checked="" type="checkbox"/> Cash b <input type="checkbox"/> Accrual c <input type="checkbox"/> Other (specify) ▶		7	At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of (a) the total voting power of all classes of stock of the corporation entitled to vote or (b) the total value of all classes of stock of the corporation? If "Yes," enter: (a) Percentage owned ▶ and (b) Owner's country ▶	
2	See the instructions and enter the: a Business activity code no. ▶ 541600 b Business activity ▶ COMMUNICATIONS c Product or service ▶ CONSULTING		c	The corporation may have to file Form 5472, Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter number of Forms 5472 attached ▶	
3	At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).) If "Yes," attach a schedule showing: (a) name and employer identification number (EIN), (b) percentage owned, and (c) taxable income or (loss) before NOL and special deduction of such corporation for the tax year ending with or within your tax year.	X	8	Check this box if the corporation issued publicly offered debt instruments with original issue discount <input type="checkbox"/> If checked, the corporation may have to file Form 8281, Information Return for Publicly Offered Original Issue Discount Instruments.	X
4	Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? If "Yes," enter name and EIN of the parent corporation ▶	X	9	Enter the amount of tax-exempt interest received or accrued during the tax year ▶ \$	
5	At the end of the tax year, did any individual, partnership, corporation, estate, or trust own, directly or indirectly, 50% or more of the corporation's voting stock? (For rules of attribution, see section 267(c).) If "Yes," attach a schedule showing name and identifying number. (Do not include any information already entered in 4 above.) Enter percentage owned ▶	X	10	Enter the number of shareholders at the end of the tax year (if 100 or fewer) ▶	
6	During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation's current and accumulated earnings and profits? (See sections 301 and 316.) If "Yes," file Form 5452, Corporate Report of Nondividend Distributions. If this is a consolidated return, answer here for the parent corporation and on Form 851, Affiliations Schedule, for each subsidiary.	X	11	If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here <input type="checkbox"/> If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21(b)(3) must be attached or the election will not be valid.	
			12	Enter the available NOL carryover from prior tax years (Do not reduce it by any deduction on line 29a.) ▶ \$	
			13	Are the corporation's total receipts (line 1a plus lines 4 through 10 on page 1) for the tax year and its total assets at the end of the tax year less than \$250,000? If "Yes," the corporation is not required to complete Schedules L, M-1, and M-2 on page 4. Instead, enter the total amount of cash distributions and the book value of property distributions (other than cash) made during the tax year. ▶ \$	X

Form 1120 (2007)

JWA

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
Assets					
1	Cash		52870.		88717.
2a	Trade notes and accounts receivable				
b	Less allowance for bad debts	()		()	
3	Inventories				
4	U.S. government obligations				
5	Tax-exempt securities				
6	Other current assets (att. sch.)		77954.		109147.
7	Loans to shareholders				
8	Mortgage and real estate loans				
9	Other investments (att. sch.)				
10a	Buildings and other depreciable assets	100248.		101743.	
b	Less accumulated depreciation	(75080.)	25168.	(81119.)	20624.
11a	Depletable assets				
b	Less accumulated depletion	()		()	
12	Land (net of any amortization)				
13a	Intangible assets (amortizable only)				
b	Less accumulated amortization	()		()	
14	Other assets (att. sch.)				
15	Total assets		155992.		218488.
Liabilities and Shareholders' Equity					
16	Accounts payable				
17	Mortgages, notes, bonds payable in less than 1 year				
18	Other current liabilities (att. sch.) Stmt 6		3416.		1745.
19	Loans from shareholders				
20	Mortgages, notes, bonds payable in 1 year or more				
21	Other liabilities (att. sch.)				
22	Capital stock: a Preferred stock	800.		800.	
b	Common stock		800.		800.
23	Additional paid-in capital				
24	Retained earnings - Appropriated (attach schedule)		151776.		215943.
25	Retained earnings - Unappropriated				
26	Adjustments to shareholders' equity (attach schedule)				
27	Less cost of treasury stock		()		()
28	Total liabilities and shareholders' equity		155992.		218488.

Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return
 Note: Schedule M-3 required instead of Schedule M-1 if total assets are \$10 million or more - see instructions

1	Net income (loss) per books	64167.	7	Income recorded on books this year not included on this return (itemize):	
2	Federal income tax per books			Tax-exempt interest \$	
3	Excess of capital losses over capital gains				
4	Income subject to tax not recorded on books this year (itemize):				
5	Expenses recorded on books this year not deducted on this return (itemize):		8	Deductions on this return not charged against book income this year (itemize):	
a	Depreciation		a	Depreciation	\$
b	Charitable contributions		b	Charitable contributions	\$
c	Travel and entertainment	23301.			
		23301.	9	Add lines 7 and 8	
6	Add lines 1 through 5	87468.	10	Income (page 1, line 28) - line 6 less line 9	87468.

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Line 25, Schedule L)

1	Balance at beginning of year	151776.	5	Distributions: a Cash	
2	Net income (loss) per books	64167.		b Stock	
3	Other increases (itemize):			c Property	
			6	Other decreases (itemize):	
			7	Add lines 5 and 6	
4	Add lines 1, 2, and 3	215943.	8	Balance at end of year (line 4 less line 7)	215943.

Alternative Minimum Tax - Corporations

OMB No. 1545-0175

2007

▶ See separate instructions.

▶ Attach to the corporation's tax return.

Name

Employer identification number

11-3319854

GEMINI COMMUNICATIONS CORP

Note: See the instructions to find out if the corporation is a small corporation exempt from the alternative minimum tax (AMT) under section 55(e).

1	Taxable income or (loss) before net operating loss deduction	1	87468.
2	Adjustments and preferences:		
a	Depreciation of post-1986 property	2a	381.
b	Amortization of certified pollution control facilities	2b	
c	Amortization of mining exploration and development costs	2c	
d	Amortization of circulation expenditures (personal holding companies only)	2d	
e	Adjusted gain or loss	2e	
f	Long-term contracts	2f	
g	Merchant marine capital construction funds	2g	
h	Section 833(b) deduction (Blue Cross, Blue Shield, and similar type organizations only)	2h	
i	Tax shelter farm activities (personal service corporations only)	2i	
j	Passive activities (closely held corporations and personal service corporations only)	2j	
k	Loss limitations	2k	
l	Depletion	2l	
m	Tax-exempt interest income from specified private activity bonds	2m	
n	Intangible drilling costs	2n	
o	Other adjustments and preferences *	2o	
3	Pre-adjustment alternative minimum taxable income (AMTI). Combine lines 1 through 2o	3	87849.
4	Adjusted current earnings (ACE) adjustment:		
a	ACE from line 10 of the ACE worksheet in the instructions	4a	87849.
b	Subtract line 3 from line 4a. If line 3 exceeds line 4a, enter the difference as a negative amount (see instructions)	4b	0.
c	Multiply line 4b by 75% (.75). Enter the result as a positive amount	4c	
d	Enter the excess, if any, of the corporation's total increases in AMTI from prior year ACE adjustments over its total reductions in AMTI from prior year ACE adjustments (see instructions). Note: You must enter an amount on line 4d (even if line 4b is positive)	4d	
e	ACE adjustment.		
	• If line 4b is zero or more, enter the amount from line 4c		
	• If line 4b is less than zero, enter the smaller of line 4c or line 4d as a negative amount	4e	0.
5	Combine lines 3 and 4e. If zero or less, stop here; the corporation does not owe any AMT	5	87849.
6	Alternative tax net operating loss deduction (see instructions)	6	
7	Alternative minimum taxable income. Subtract line 6 from line 5. If the corporation held a residual interest in a REMIC, see instructions	7	87849.
8	Exemption phase-out (if line 7 is \$310,000 or more, skip lines 8a and 8b and enter -0- on line 8c):		
a	Subtract \$150,000 from line 7 (if completing this line for a member of a controlled group, see instructions). If zero or less, enter -0-	8a	0.
b	Multiply line 8a by 25% (.25)	8b	0.
c	Exemption. Subtract line 8b from \$40,000 (if completing this line for a member of a controlled group, see instructions). If zero or less, enter -0-	8c	40000.
9	Subtract line 8c from line 7. If zero or less, enter -0-	9	47849.
10	Multiply line 9 by 20% (.20)	10	9570.
11	Alternative minimum tax foreign tax credit (AMTFTC) (see instructions)	11	
12	Tentative minimum tax. Subtract line 11 from line 10	12	9570.
13	Regular tax liability before applying all credits except the foreign tax credit and the American Samoa economic development credit	13	17989.
14	Alternative minimum tax. Subtract line 13 from line 12. If zero or less, enter -0-. Enter here and on Form 1120, Schedule J, line 3, or the appropriate line of the corporation's income tax return	14	0.

JWA For Paperwork Reduction Act Notice, see the Instructions.

Form 4626 (2007)

* See also

stmt 7

Adjusted Current Earnings (ACE) Worksheet

▶ See ACE Worksheet Instructions.

1 Pre-adjustment AMTI. Enter the amount from line 3 of Form 4626		1	87849.
2 ACE depreciation adjustment:			
a AMT depreciation	2a	5658.	
b ACE depreciation:			
(1) Post-1993 property	2b(1)	5658.	
(2) Post-1989, pre-1994 property	2b(2)		
(3) Pre-1990 MACRS property	2b(3)		
(4) Pre-1990 original ACRS property	2b(4)		
(5) Property described in sections 168(f)(1) through (4)	2b(5)		
(6) Other property	2b(6)		
(7) Total ACE depreciation. Add lines 2b(1) through 2b(6)	2b(7)	5658.	
c ACE depreciation adjustment. Subtract line 2b(7) from line 2a		2c	
3 Inclusion in ACE of items included in earnings and profits (E&P):			
a Tax-exempt interest income	3a		
b Death benefits from life insurance contracts	3b		
c All other distributions from life insurance contracts (including surrenders)	3c		
d Inside buildup of undistributed income in life insurance contracts	3d		
e Other items (see Regulations sections 1.56(g)-1(c)(6)(iii) through (ix) for a partial list)	3e		
f Total increase to ACE from inclusion in ACE of items included in E&P. Add lines 3a through 3e		3f	
4 Disallowance of items not deductible from E&P:			
a Certain dividends received	4a		
b Dividends paid on certain preferred stock of public utilities that are deductible under section 247	4b		
c Dividends paid to an ESOP that are deductible under section 404(k)	4c		
d Nonpatronage dividends that are paid and deductible under section 1382(c)	4d		
e Other items (see Regulations sections 1.56(g)-1(d)(3)(i) and (ii) for a partial list)	4e		
f Total increase to ACE because of disallowance of items not deductible from E&P. Add lines 4a through 4e		4f	
5 Other adjustments based on rules for figuring E&P:			
a Intangible drilling costs	5a		
b Circulation expenditures	5b		
c Organizational expenditures	5c		
d LIFO inventory adjustments	5d		
e Installment sales	5e		
f Total other E&P adjustments. Combine lines 5a through 5e		5f	
6 Disallowance of loss on exchange of debt pools		6	
7 Acquisition expenses of life insurance companies for qualified foreign contracts		7	
8 Depletion		8	
9 Basis adjustments in determining gain or loss from sale or exchange of pre-1994 property		9	
10 Adjusted current earnings. Combine lines 1, 2c, 3f, 4f, and 5f through 9. Enter the result here and on line 4a of Form 4626		10	87849.

[illegible]

Underpayment of Estimated Tax by Corporations

▶ See separate instructions.
▶ Attach to the corporation's tax return.

OMB No. 1545-0142

2007

Name

GEMINI COMMUNICATIONS CORP

Employer identification number
11-3319854

Note: Generally, the corporation is not required to file Form 2220 (see Part II below for exceptions) because the IRS will figure any penalty owed and bill the corporation. However, the corporation may still use Form 2220 to figure the penalty. If so, enter the amount from page 2, line 34 on the estimated tax penalty line of the corporation's income tax return, but do not attach Form 2220.

Part I Required Annual Payment

1	Total tax (see instructions)	1	17989.
2a	Personal holding company tax (Schedule PH (Form 1120), line 26) included on line 1	2a	
2b	Look-back interest included on line 1 under section 460(b)(2) for completed long-term contracts or section 167(g) for depreciation under the income forecast method	2b	
2c	Credit for Federal tax paid on fuels (see instructions)	2c	
2d	Total. Add lines 2a through 2c	2d	
3	Subtract line 2d from line 1. If the result is less than \$500, do not complete or file this form. The corporation does not owe the penalty	3	17989.
4	Enter the tax shown on the corporation's 2006 income tax return (see instructions). Caution: If the tax is zero or the tax year was for less than 12 months, skip this line and enter the amount from line 3 on line 5	4	12467.
5	Required annual payment. Enter the smaller of line 3 or line 4. If the corporation is required to skip line 4, enter the amount from line 3	5	12467.

Part II Reasons for Filing - Check the boxes below that apply. If any boxes are checked, the corporation must file Form 2220 even if it does not owe a penalty (see instructions).

- 6 ☐ The corporation is using the adjusted seasonal installment method.
- 7 ☐ The corporation is using the annualized income installment method.
- 8 ☐ The corporation is a "large corporation" figuring its first required installment based on the prior year's tax.

Part III Figuring the Underpayment

	(a)	(b)	(c)	(d)
9 Installment due dates. Enter in columns (a) through (d) the 15th day of the 4th (Form 990-PF filers: Use 5th month), 6th, 9th, and 12th months of the corporation's tax year	04/17/2007	06/15/2007	09/17/2007	12/17/2007
10 Required installments. If the box on line 6 and/or line 7 above is checked, enter the amounts from Sch A, line 38. If the box on line 8 (but not 6 or 7) is checked, see instructions for the amounts to enter. If none of these boxes are checked, enter 25% of line 5 above in each column.	3117.	3117.	3116.	3117.
11 Estimated tax paid or credited for each period (see instructions). For column (a) only, enter the amount from line 11 on line 15			14000.	7000.
12 Enter amount, if any, from line 18 of the preceding column				4650.
13 Add lines 11 and 12			14000.	11650.
14 Add amounts on lines 16 and 17 of the preceding column		3117.	6234.	
15 Subtract line 14 from line 13. If zero or less, enter -0-			7766.	11650.
16 If the amount on line 15 is zero, subtract line 13 from line 14. Otherwise, enter -0-		3117.		
17 Underpayment. If line 15 is less than or equal to line 10, subtract line 15 from line 10. Then go to line 12 of the next column. Otherwise, go to line 18	3117.	3117.		
18 Overpayment. If line 10 is less than line 15, subtract line 10 from line 15. Then go to line 12 of the next column			4650.	

Go to Part IV on page 2 to figure the penalty. Do not go to Part IV if there are no entries on line 17 - no penalty is owed.

JWA For Paperwork Reduction Act Notice, see separate instructions.

Form 2220 (2007)

Part IV Figuring the Penalty

	(a)	(b)	(c)	(d)
19 Enter the date of payment or the 15th day of the 3rd month after the close of the tax year, whichever is earlier (see instructions). (Form 990-PF and Form 990-T filers: Use 5th month instead of 3rd month.)	Statement 8			
20 Number of days from due date of installment on line 9 to the date shown on line 19				
21 Number of days on line 20 after 4/15/2007 and before 1/1/2008				
22 Underpayment on line 17 x $\frac{\text{Number of days on line 21} \times 8\%}{365}$	\$	\$	\$	\$
23 Number of days on line 20 after 12/31/2007 and before 4/1/2008				
24 Underpayment on line 17 x $\frac{\text{Number of days on line 23} \times 7\%}{365}$	\$	\$	\$	\$
25 Number of days on line 20 after 3/31/2008 and before 7/1/2008				
26 Underpayment on line 17 x $\frac{\text{Number of days on line 25} \times \%}{365}$	\$	\$	\$	\$
27 Number of days on line 20 after 6/30/2008 and before 10/1/2008				
28 Underpayment on line 17 x $\frac{\text{Number of days on line 27} \times \%}{365}$	\$	\$	\$	\$
29 Number of days on line 20 after 9/30/2008 and before 1/1/2009				
30 Underpayment on line 17 x $\frac{\text{Number of days on line 29} \times \%}{365}$	\$	\$	\$	\$
31 Number of days on line 20 after 12/31/2008 and before 2/16/2009				
32 Underpayment on line 17 x $\frac{\text{Number of days on line 31} \times \%}{365}$	\$	\$	\$	\$
33 Add lines 22, 24, 26, 28, 30, and 32	\$ 106.	\$ 64.	\$	\$
34 Penalty. Add columns (a) through (d) of line 33. Enter the total here and on Form 1120; line 33; or the comparable line for other income tax returns				\$ 170.

* For underpayments paid after March 31, 2008: For lines 26, 28, 30, and 32, use the penalty interest rate for each calendar quarter, which the IRS will determine during the first month in the preceding quarter. These rates are published quarterly in an IRS News Release and in a revenue ruling in the Internal Revenue Bulletin. To obtain this information on the Internet, access the IRS website at www.irs.gov. You can also call 1-800-829-4933 to get interest rate information.

JWA

Form 2220 (2007)

Form **4562**Department of the Treasury
Internal Revenue Service
Name(s) shown on return**Depreciation and Amortization**
(Including Information on Listed Property) **OTHER**

▶ See separate instructions.

▶ Attach to your tax return.

OMB No. 1545-0172

2007Attachment
Sequence No. 67

Identifying number

GEMINI COMMUNICATIONS CORP**Other Depreciation****11-3319854****Part I Election To Expense Certain Property Under Section 179** Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount. See the instructions for a higher limit for certain businesses	1	125000.
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation	3	500000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost

7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2006 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2008. Add lines 9 and 10, less line 12	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.)

14	Special allowance for qualified New York Liberty or Gulf Opportunity Zone property (other than listed property) and cellulosic biomass ethanol plant property placed in service during the tax year	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2007	17	3192.
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		

Section B - Assets Placed in Service During 2007 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property		1629.	3 Yrs.	HY	200DB	543.
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property	/		27.5 yrs.	MM	S/L	
	/		27.5 yrs.	MM	S/L	
i Nonresidential real property	/		39 yrs.	MM	S/L	
	/			MM	S/L	

Section C - Assets Placed in Service During 2007 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year	/		40 yrs.	MM	S/L	

Part IV Summary (see instructions)

21	Listed property. Enter amount from line 28	21	2304.
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr.	22	6039.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

718251
11-03-07

LHA For Paperwork Reduction Act Notice, see separate instructions.

Form 4562 (2007)

Part V Listed Property (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A - Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? ☒ Yes ☐ No **24b** If "Yes," is the evidence written? ☒ Yes ☐ No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special allowance for qualified Gulf Opportunity Zone property placed in service during the tax year and used more than 50% in a qualified business use								25

26 Property used more than 50% in a qualified business use:

	:	:	%					
	:	:	%					
	:	:	%					

27 Property used 50% or less in a qualified business use:

AUTO	06.10.06	48.00 %	26746.	12838.5.00	S/L - HY	2304.	
	:	:	%		S/L -		
	:	:	%		S/L -		

28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 **28** 2304.

29 Add amounts in column (i), line 26. Enter here and on line 7, page 1 **29**

Section B - Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person.

If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle	(b) Vehicle	(c) Vehicle	(d) Vehicle 1	(e) Vehicle	(f) Vehicle
30 Total business/investment miles driven during the year (do not include commuting miles)				8891		
31 Total commuting miles driven during the year				267		
32 Total other personal (noncommuting) miles driven				9365		
33 Total miles driven during the year. Add lines 30 through 32				18523		
34 Was the vehicle available for personal use during off-duty hours?	Yes	No	Yes	No	Yes	No
35 Was the vehicle used primarily by a more than 5% owner or related person?						
36 Is another vehicle available for personal use?						

Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons.

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use?		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2007 tax year:					
	:	:			
	:	:			
43 Amortization of costs that began before your 2007 tax year					43
44 Total. Add amounts in column (f). See the instructions for where to report					44

2007 DEPRECIATION AND AMORTIZATION REPORT
Other Depreciation

OTHER

Asset No.	Description	Date Acquired	Method	Life	Line No.	Unadjusted Cost Or Basis	Bus % Excl	* Reduction in Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Current Year Deduction
1	COMPUTERS & ACCESSORIES	010198	200DB	5.00	17	18323.			18323.	18323.		0.
2	CELLULAR EQUIPMENT	020199	200DB	5.00	17	15500.			15500.	15500.		0.
3	COMPUTER UPGRADES	030100	200DB	5.00	17	6178.			6178.	6178.		0.
4	OFFICE EQUIPMENT	021000	200DB	5.00	17	4480.			4480.	4480.		0.
5	OFFICE FURNITURE	021000	200DB	5.00	17	6975.			6975.	6975.		0.
6	COMPUTER & ACCESSORIES	061501	200DB	5.00	17	3540.			3540.	3540.		0.
7	COMPUTER UPGRADES	051002	200DB	5.00	17	1795.		539.	1256.	1184.		72.
8	BUSINESS EQUIPMENT	021003	200DB	10.00	17	9000.		2700.	6300.	3397.		581.
9	COMPUTER SYSTEMS	031403	200DB	10.00	17	10150.		3045.	7105.	3831.		655.
10	BUSINESS EQUIPMENT	101205	200DB	10.00	17	6500.			6500.	1431.		1014.
11	LAPTOP COMPUTERS & ACCESSORIES	051105	200DB	5.00	17	4835.			4835.	2660.		870.
12	AUTO	061006	SL	5.00	21	26746.	5200		26746.	2675.		4800.
	Less Exclusion					<13908.>			<13908.>	<1378.>		<2496.>
13	BUSINESS EQUIPMENT	021007	200DB	3.00	19A	1629.			1629.			543.
	* Total Other Depreciation					101743.		6284.	95459.	68796.		6039.
	Current Year Activity											
	Beginning balance					114022.		6284.	107738.	70174.		

(D) - Asset disposed

* ITC, Section 179, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

OTHER

Section 179 Salvage. Bonus. Commercial Revitalization Deduction, GO Zone

(D) - Asset disposed

10.2

Form 1120	Taxes and Licenses	Statement	1
-----------	--------------------	-----------	---

Description	Amount
PAYROLL TAX	20942.
STATE CORP TAX	5303.
New Jersey Taxes - Based on Income	7500.
Total to Form 1120, Line 17	33745.

Current Year Contributions	Statement	2
----------------------------	-----------	---

Description	Amount
CASH	1980.
Total Current Year Contributions	1980.

Contributions

Statement 3

Contribution Subject to Limitation:

Carryover of Prior Years Unused Contributions

For Tax Year 2002

For Tax Year 2003

For Tax Year 2004

For Tax Year 2005

For Tax Year 2006

Total Carryover

Current Year Contributions

1980

Total Contributions Available

1980

Taxable Income Limitation as Adjusted

8945

Excess Contributions

0

Allowable Contributions Deduction

1980

Total Contribution Deduction

1980

Form 1120	Other Deductions	Statement	4
Description		Amount	
OFFICE SUPPLIES		1500.	
PROFESSIONAL FEES		9905.	
POSTAGE & DELIVERY		524.	
BUSINESS INSURANCE		3393.	
DUES & SUBSCRIPTIONS		1592.	
PARKING/TOLLS		673.	
PRINTING & REPRODUCTION		1000.	
TRAVEL		31871.	
TELEPHONE		4558.	
AUTO LEASING		11236.	
BANK CHARGES		150.	
CONSULTING SERVICES		233114.	
AUTO OIL & GAS		2512.	
PAYROLL SERVICES		1895.	
AUTO INSURANCE		1250.	
OFFICE CLEANING		200.	
CUSTOMER REFUND		485.	
LICENSES & PERMITS		608.	
RECRUITING		300.	
UTILITIES		3014.	
INCENTIVES		5046.	
HEALTH INSURANCE		23675.	
COMMISSIONS		837369.	
WEB MARKETING		40533.	
BONUS		22320.	
Meals and Entertainment		23302.	
Total to Form 1120, Line 26		1262025.	

Tax Computation		Statement	5
1.	Taxable Income	87468	
2.	Lesser of Line 1 or First Bracket Amount . .	50000	
3.	Line 1 Less Line 2	37468	
4.	Lesser of Line 3 or Second Bracket Amount . .	25000	
5.	Line 3 Less Line 4	12468	
6.	Income Subject to 34% Tax Rate	12468	
7.	Income Subject to 35% Tax Rate	0	
8.	15 Percent of Line 2	7500	
9.	25 Percent of Line 4	6250	
10.	34 Percent of Line 6	4239	
11.	35 Percent of Line 7	0	
12.	Additional 5% Surtax.	0	
13.	Additional 3% Surtax	0	
14.	Total Income Tax		17989

Schedule L	Other Current Liabilities	Statement	6
------------	---------------------------	-----------	---

Description	Beginning of Tax Year	End of Tax Year
PAYROLL LIABILITIES	3416.	1745.
Total to Schedule L, Line 18	3416.	1745.

Form 4626

AMT Contributions

Statement 7

Carryover of Prior Years Unused Contributions

For Tax Year 2002
For Tax Year 2003
For Tax Year 2004
For Tax Year 2005
For Tax Year 2006

Total Carryover

Current Year Contributions

1980

Total Contributions

10% of Taxable Income as Adjusted

1980

8983

Excess Contributions

0

Allowable Contributions

1980

AMT charitable deduction

1980

Regular contribution deduction

1980

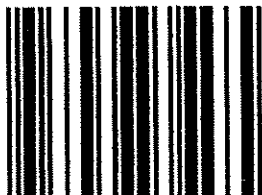
AMT contribution adjustment

0

Form 2220		Computation of Underpayment Penalty					Statement 8	
Q T R	EVENT AMOUNT TYPE	*	REMAINING UNDERPAYMENT	PERIOD OF UNDERPAYMENT	DAYS	INT RATE	AMOUNT OF PENALTY	
A								
	Q		3117.	04/15/2007 09/17/2007	155	8%	106.	
	<14000.>P		<10883.>	09/17/2007	0	8%	0.	
B								
	Q		3117.	06/15/2007 09/17/2007	94	8%	64.	
	<10883.>P		<7766.>	09/17/2007	0	8%	0.	
Total to Form 2220, Line 34							170.	

Event Type: Q = Amount underpaid at start of quarter
P = Payment
W = Withholding
R = Interest rate change
L = Switch to or from a leap year

2007
CBT-100
PAGE 1



**NEW JERSEY CORPORATION
BUSINESS TAX RETURN**

For taxable years ending on or after July 31, 2007 through June 30, 2008
Taxable year beginning **01/01/2007**, and ending **12/31/2007**

1019

Check if address change appears below.

Federal Employer ID #

113-319-854/000

NJ Corporation #

Corporation Name

GEMINI COMMUNICATIONS CORP

Mailing Address

33 WINDING WAY

City

WAYNE

State

NJ

Zip Code

07470

Check if applicable

Initial return

1120-S filer

Inactive

State and date of incorporation **DE 05/09/1996**

Date authorized to do business in NJ **05/09/1996**

Federal business activity code

541600

Corporation books are in the care of

at

Telephone Number

DIVISION USE:

RP

NP

A

R

1	Entire net income from Schedule A, line 38 (if a net loss, enter zero)	1	94407 .
2	Allocation factor from Schedule J, Part III, line 5. Non-allocating taxpayers should not make entry on line 2	2	
3	Allocated net income - Multiply line 1 by line 2. Non-allocating taxpayers enter amount from line 1	3	94407 .
4 a)	Total nonoperational income (Schedule O, Part I) (see instruction 40)	4a	
4 b)	Allocated New Jersey nonoperational income (Schedule O, Part III)	4b	
5	Total operational and nonoperational income (line 3 plus line 4(b))	5	94407 .
6	Investment Company - Enter 40% of line 1	6	
7	Real Estate Investment Trust - Enter 4% of line 1	7	
8	Tax Base - Enter amount from line 5, 6 or 7, whichever is applicable	8	94407 .
9	Amount of Tax - Multiply line 8 by the applicable tax rate (see instruction 11(a))	9	7081 .
10	Credit for taxes paid to other jurisdictions (see instruction 34(a))	10	
11	Subtract line 10 from line 9	11	7081 .
12	Tax Credits (from Schedule A-3) (see instruction 46)	12	
13	TOTAL CBT TAX LIABILITY - line 11 minus line 12	13	7081 .
14	Alternative Minimum Assessment (Schedule AM, Part VI, line 5) Check and enter zero if AMA paid by a Key Corporation (see instruction 23)	14	0 .
15	Tax Due (greater of line 13 or 14 or minimum tax due from Sch. A-GR or instruction 11(d))	15	7081 .
16	Key Corporation AMA Payment (Form 401, Part II, line 5)	16	0 .
17	Key Corporation Throw Out Payment (Form 400)	17	0 .
18	Subtotal (Sum of lines 15, 16 and 17)	18	7081 .
19	Surtax - Enter 4% of line 18	19	283 .
20	INSTALLMENT PAYMENT (Only applies if line 15 is \$500 see instruction 47)	20	
21	Professional Corporation Fees (Schedule PC, line 5)	21	0 .
22	TOTAL TAX AND PROFESSIONAL CORPORATION FEES (Sum of lines 18, 19, 20 and 21)	22	7364 .
23	Payments & Credits (see instruction 48)	23	7500 .
	a) Payments made by Partnerships on behalf of taxpayer (attach copies of all NJ-K-1's)	23a	
24	Balance of Tax Due - line 22 minus line 23 and 23(a)	24	<136 .>
25	Penalty and Interest Due - (see instructions 7(e) and 49) See Statement 1	25	126 .
26	Total Balance Due - line 24 plus line 25	26	<10 .>
27	If line 23 plus 23(a) is greater than 22 plus 25, enter overpayment	10 .	
28	Amount of line 27 to be Credited to 2008	10 .	

DIVISION USE

I declare under the penalties provided by law, that this return (including any accompanying schedules and statements) has been examined by me and to the best of my knowledge and belief is a true, correct and complete return. If the return is prepared by a person other than the taxpayer, his declaration is based on all the information relating to the matters required to be reported in the return of which he has knowledge.

PRESIDENT

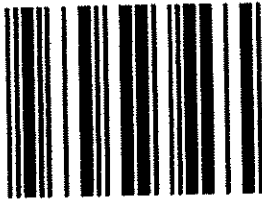
Date	Signature	Title
02/21/08	Lynne Imperato	
Paid Preparer's Signature		Federal Identification Number
02/21/08 Lynne Imperato		P00530891
Firm's Name and Address		Federal Employer Identification Number
66-66 Grand Ave. Maspeth, NY		

765601
01-18-08

1

23550221 800833 GEM9854

2007.05040 GEMINI COMMUNICATIONS CORP GEM98541



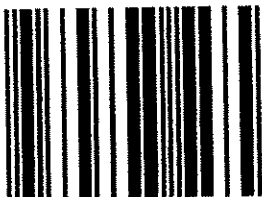
1019

Name GEMINI COMMUNICATIONS CORP	Federal ID Number 113-319-854/000
SCHEDULE A Computation of Entire Net Income (See instruction 16) Every Corporation must complete Lines 1 - 38 of this schedule.	

1 Gross receipts or sales <u>1719300</u> . Less returns and allowances _____	1	1719300 .
2 Less: Cost of goods sold (Schedule A-2, line 8) _____	2	
3 Gross profit - Subtract line 2 from line 1 _____	3	1719300 .
4 Dividends _____	4	
5 Interest _____	5	
6 Gross rents _____	6	
7 Gross royalties _____	7	
8 Capital gain net income (attach separate Federal Schedule D) _____	8	
9 Net gain or (loss) from Federal Form 4797 (attach Federal Form 4797) _____	9	
10 Other income (attach schedule) _____	10	
11 TOTAL INCOME - Add lines 3 through 10 _____	11	1719300 .
12 Compensation of officers (Schedule F) _____	12	216666 .
13 Salaries and wages <u>74638</u> . Less jobs credit _____ Balance _____	13	74638 .
14 Repairs (Do not include capital expenditures) _____	14	5587 .
15 Bad debts _____	15	
16 Rents _____	16	14852 .
17 Taxes _____	17	33745 .
18 Interest _____	18	6300 .
19 Contributions _____	19	1980 .
20a Depreciation from Federal Form 4562 (attach copy) _____ 20a <u>6039</u> .		
20b Less depreciation claimed in Schedule A and elsewhere on return 20b _____	20b	6039 .
21 Depletion _____	21	
22 Advertising _____	22	
23 Pension, profit-sharing plans, etc. _____	23	10000 .
24 Employee benefit programs _____	24	
25 Domestic production activities deduction _____	25	
26 Other deductions (attach schedule) <u>See Statement 2</u> _____	26	1262025 .
27 TOTAL DEDUCTIONS - Add lines 12 through 26 _____	27	1631832 .
28 Taxable income before net operating loss deductions and special deductions (line 11 less line 27 must agree with line 28, page 1 of the Unconsolidated Federal Form 1120, or the appropriate line item from the Federal Forms 1120-IC-DISC, 1120-FSC or 1120-A, whichever is applicable. (see instructions 8(b) and 16(c)) _____	28	87468 .

NEW JERSEY ADJUSTMENTS - LINES 29-38 MUST BE COMPLETED ON THIS FORM

29 Interest on Federal, State, Municipal and other obligations not included in line 5 above (see instruction 16(d)) ...	29	
30 Related interest addback (Schedule G, Part I) _____	30	
31 New Jersey State and other states taxes deducted above (see instruction 16(f)) _____	31	7500 .
32 Depreciation and other adjustments from Schedule S (see instruction 45) _____	32	<561 .>
33 (a) Deduction for IRC Section 78 Gross-up not deducted at line 37 below _____	33a	
(b) Other deductions and additions. Explain on separate rider. (see instruction 16(h)) _____	33b	
(c) Elimination of nonoperational activity (Schedule O, Part I) _____	33c	
(d) Interest and intangible expenses and costs addback (Schedule G, Part II) _____	33d	
34 Entire net income before net operating loss deduction and dividend exclusion (total of lines 28 through 33 inclusive) _____	34	94407 .
35 Net operating loss deduction from Form 500 (see instruction 16(i) and 17) _____	35	
36 Entire net income before dividend exclusion (line 34 minus line 35) _____	36	94407 .
37 Dividend exclusion from Schedule R, line 7. (see instruction 16(j)) _____	37	
38 ENTIRE NET INCOME (line 36 minus line 37 - carry to page 1, line 1) _____	38	94407 .



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Name	GEMINI COMMUNICATIONS CORP	Federal ID Number	113-319-854/000
SCHEDULE A-1 NET OPERATING LOSS DEDUCTION AND CARRYOVER			

Schedule A-1 has been replaced by Form 500. Net operating losses must be detailed on Form 500 which is available separately. To obtain this form and related information, refer to the index on page 13.

SCHEDULE A-2 COST OF GOODS SOLD (See instruction 18)

1	Inventory at beginning of year	1
2	Purchases	2
3	Cost of labor	3
4	Additional section 263A costs	4
5	Other costs (attach schedule)	5
6	Total - Add lines 1 through 5	6
7	Inventory at end of year	7
8	Cost of goods sold - Subtract line 7 from line 6. Enter here and on Schedule A, line 2	8

SCHEDULE A-3 SUMMARY OF TAX CREDITS (See instruction 19)

1	HMO Assistance Fund Tax Credit from Form 310	1
2	New Jobs Investment Tax Credit from Form 304	2
3	EITHER: a) Urban Enterprise Zone Employee Tax Credit from Form 300 OR b) Urban Enterprise Zone Investment Tax Credit from Form 301	3
4	Redevelopment Authority Project Tax Credit from Form 302	4
5	Recycling Equipment Tax Credit from Form 303	5
6	Manufacturing Equipment and Employment Investment Tax Credit from Form 305	6
7	Research and Development Tax Credit from Form 306	7
8	Smart Moves for Business Programs Tax Credit from Form 307	8
9	Small New Jersey-Based High-Technology Business Investment Tax Credit from Form 308	9
10	Neighborhood Revitalization State Tax Credit from Form 311	10
11	Effluent Equipment Tax Credit from Form 312	11
12	Economic Recovery Tax Credit from Form 313	12
13	Remediation Tax Credit from Form 314	13
14	AMA Tax Credit from Form 315	14
15	Business Retention and Relocation Tax Credit from Form 316	15
16	Sheltered Workshop Tax Credit from Form 317	16
17	Film Production Tax Credit from Form 318	17
18	Other Tax Credits (see instruction 46(r))	18
19	Total tax credits taken on this return. Add lines 1 through 18. Enter here and on page 1, line 12	19

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**ALL CORPORATIONS MUST COMPLETE THIS SCHEDULE
AND SUBMIT IT WITH THEIR CBT-100 TAX RETURN**

Name GEMINI COMMUNICATIONS CORP	Federal ID Number 113-319-854/000
SCHEDULE A-4 SUMMARY SCHEDULE (See instruction 20)	

**Net Operating Loss Deduction
and Carryover**

1 Form 500, line 6 minus line 9 1

**Interest and Intangible Costs
and Expenses**

2 Schedule G, Part I, line b ... 2

3 Schedule G, Part II, line b ... 3

Schedule J Information

4 Schedule J, Part III, line 1(c) 4

5 Schedule J, Part III, line 2(f) 5

6 Schedule J, Part III, line 2(g) 6

0 • 7 Schedule J, Part III, line 2(h) ... 7

0 • 8 Schedule J, Part III, line 2(j) ... 8

0 • 9 Schedule J, Part III, line 3(c) ... 9

Non-Operational Income Information

0 • 10 Schedule O, Part III, line 31 ... 10

Dividend Exclusion Information

0 • 11 Schedule R, line 4 11

0 • 12 Schedule R, line 6 12

Schedule A-GR Information

0 • 13 Schedule A-GR, line 6 13

Historical Information

(All corporations)

14 Schedule AM, Part III, line 1 ...

Year 2004

 775460 .

Year 2005

 1436115 .

Year 2006

 1482255 .

Year 2007

 1719300 .15 Schedule AM, Part III, line 2 ...

Year 2004

 53967 .

Year 2005

 0 .

Year 2006

 0 .

Year 2007

 0 .

SCHEDULE A-5 FEDERAL IRC SECTION 199 ADJUSTMENT (See instruction 21)

1 Federal Section 199 Domestic Production expensed in arriving at federal taxable income

2 Less: New Jersey Separate Entity Domestic Production allowed from Form 501

3 Net Section 199 adjustment - line 1 minus line 2. Include on Schedule A, line 33(b)

NAME AS SHOWN ON RETURN

FEDERAL ID NUMBER

113-319-854/000

GEMINI COMMUNICATIONS CORP

SCHEDULE A-GR COMPUTATION OF NEW JERSEY GROSS RECEIPTS AND MINIMUM TAX (See Instruction 22)

1. Enter sales of tangible personal property shipped to points within New Jersey	1	1719300.
2. Enter services performed in New Jersey	2	0.
3. Enter rentals of property situated in New Jersey	3	0.
4. Enter royalties for the use in New Jersey of patents and copyrights	4	0.
5. Enter all other business receipts earned in New Jersey	5	0.
6. Total New Jersey Gross Receipts	6	1719300.
7. Enter minimum tax per instruction 11(d). Carry to page 1, line 15	7	2000.

SCHEDULE AM ALTERNATIVE MINIMUM ASSESSMENT FOR C CORPORATIONS (See Instruction 23)**PART I COMPUTATION OF NEW JERSEY GROSS RECEIPTS**

1. Enter sales of tangible personal property shipped to points within New Jersey	1	1719300.
2. Enter services performed in New Jersey	2	
3. Enter rentals of property situated in New Jersey	3	
4. Enter royalties for the use in New Jersey of patents and copyrights	4	
5. Enter all other business receipts earned in New Jersey	5	
6. Total New Jersey Gross Receipts	6	1719300.

PART II COMPUTATION OF NEW JERSEY GROSS PROFITS

1. Enter New Jersey Gross Receipts from Part I, line 6	1	1719300.
2. Enter Cost of Goods Sold amount from Schedule A-2, line 8	2	
3. Enter the Allocation Factor or Receipts Factor from Schedule J (Non-allocators enter 100%)	3	100.0000%
4. New Jersey Cost of Goods Sold - multiply line 2 by line 3	4	
5. New Jersey Gross Profits - subtract line 4 from line 1	5	1719300.

PART III GROSS SALES AND COST OF GOODS SOLD FOR CURRENT AND PRIOR YEARS

	Year 2004	Year 2005	Year 2006	Year 2007 From Part II Above
1. NJ Gross receipts	775460.	1436115.	1482255.	1719300.
2. NJ Cost of Goods Sold	53967.			

PART IV ALTERNATIVE MINIMUM ASSESSMENT BASED UPON GROSS PROFITS

1. New Jersey Gross Profits - enter amount from Part II, line 5; if less than \$1,000,000, enter zero on line 5 and go to Part V	1	
2. If line 1 is greater than \$1,000,000, but not over \$10,000,000, complete line 3. If line 1 is greater than \$10,000,000 then go to line 4.		
3. (a) Maximum exclusion amount	3(a)	\$1,000,000
(b) Subtract line 3(a) from line 1	3(b)	
(c) Multiply line 3(b) by .0025	3(c)	
(d) Multiply line 3(c) by 1.11111, the NJ AMA Exclusion Rate	3(d)	
4. (a) If line 1 is greater than \$10,000,000, but not over \$15,000,000, multiply line 1 by .0035	4(a)	
(b) If line 1 is greater than \$15,000,000, but not over \$25,000,000, multiply line 1 by .006	4(b)	
(c) If line 1 is greater than \$25,000,000, but not over \$37,500,000, multiply line 1 by .007	4(c)	
(d) If line 1 is greater than \$37,500,000, multiply line 1 by .008	4(d)	
5. AMA based on Gross Profits - amount from line 3(d) or 4(a), 4(b), 4(c), or 4(d)	5	

NAME AS SHOWN ON RETURN

FEDERAL ID NUMBER

113-319-854/000

GEMINI COMMUNICATIONS CORP**PART V ALTERNATIVE MINIMUM ASSESSMENT BASED UPON GROSS RECEIPTS**

1. New Jersey Gross Receipts - enter amount from Part I, line 6; if less than \$2,000,000, enter zero on line 5 and go to Part VI.	1	
2. If line 1 is greater than \$2,000,000, but not over \$20,000,000, complete line 3. If line 1 is greater than \$20,000,000 then go to line 4.		
3. (a) Maximum exclusion amount	3(a)	\$2,000,000
(b) Subtract line 3(a) from line 1	3(b)	
(c) Multiply line 3(b) by .00125	3(c)	
(d) Multiply line 3(c) by 1.11111, the NJ AMA Exclusion Rate	3(d)	
4. (a) If line 1 is greater than \$20,000,000, but not over \$30,000,000, multiply line 1 by .00175	4(a)	
(b) If line 1 is greater than \$30,000,000, but not over \$50,000,000, multiply line 1 by .003	4(b)	
(c) If line 1 is greater than \$50,000,000, but not over \$75,000,000, multiply line 1 by .0035	4(c)	
(d) If line 1 is greater than \$75,000,000, multiply line 1 by .004	4(d)	
5. AMA based on Gross Receipts - amount from line 3(d) or 4(a), 4(b), 4(c), or 4(d)	5	

PART VI CORPORATION BUSINESS TAX/ALTERNATIVE MINIMUM ASSESSMENT

1. Enter amount from Part V, line 5, Alternative Minimum Assessment (Gross Receipts)	1	
2. Enter amount from Part IV, line 5, Alternative Minimum Assessment (Gross Profits)	2	
3. Maximum Alternative Minimum Assessment	3	\$5,000,000
4. For the first privilege period, the taxpayer has the option to select the computation of the Alternative Minimum Assessment on line 1 or 2. However, once selected, the method must be employed for that privilege period, and for the next succeeding four privilege periods. Enter your selection on line 4	4	
5. Amount of Tax - enter the lesser of line 3 or line 4. Enter this amount on line 14, page 1 of the CBT-100. If taxpayer is part of an affiliated group claiming the AMA Threshold Limit, enter zero on line 14 and go to Part VII	5	

PART VII KEY CORPORATION ELECTION

1. Enter the name of the elected Key Corporation	
2. Enter the FID Number of the Key Corporation	
3. Enter the AMA tax from Part VI, line 5	3
4. Enter the CBT liability from CBT-100, page 1, line 13, or the minimum tax, whichever is greater	4
5. Excess AMA over CBT - line 3 minus line 4 (if less than zero, enter zero)	5

NAME AS SHOWN ON RETURN

FEDERAL ID NUMBER

GEMINI COMMUNICATIONS CORP

113-319-854/000

SCHEDULE B BALANCE SHEET AS OF

December 31, 2007

Figures appearing below must be the same as year-end figures shown on the taxpayer's books. If not, explain and reconcile on rider. Consolidated returns are not permitted. See Instruction 24.

Assets		Beginning of Tax Year	End of Tax Year
1. Cash		52870.	88717.
2. Trade notes and accounts receivable			
(a) Reserve for bad debts		()	()
3. Loans to stockholders/affiliates		77954.	109147.
4. Stock of subsidiaries			
5. Corporate stocks			
6. Bonds, mortgages and notes			
7. New Jersey State and Local government obligations			
8. All other government obligations			
9. Patents and copyrights			
10. Deferred charges			
11. Goodwill			
12. All other intangible personal property (itemize)			
13. Total intangible personal property (total lines 1 to 12)		130824.	197864.
14. Land			
15. Buildings and other improvements		100248.	101743.
(a) Less accumulated depreciation		(75080)	(81119)
16. Machinery and equipment			
(a) Less accumulated depreciation		()	()
17. Inventories			
18. All other tangible personalty (net) (itemize on rider)			
19. Total real and tangible personal property (total lines 14 to 18)		25168.	20624.
20. Total assets (add lines 13 and 19)		155992.	218488.
Liabilities and Stockholder's Equity			
21. Accounts payable			
22. Mortgages, notes, bonds payable in less than 1 year (attach schedule)			
23. Other current liabilities (attach schedule)	Statement 3	3416.	1745.
24. Loans from stockholders/affiliates			
25. Mortgages, notes, bonds payable in 1 year or more (attach schedule)			
26. Other liabilities (attach schedule)			
27. Capital stock: (a) Preferred stock		800.	800.
(b) Common stock			
28. Paid-in or capital surplus			
29. Retained earnings - appropriated (attach schedule)			
30. Retained earnings - unappropriated		151776.	215943.
31. Adjustments to shareholders' equity (attach schedule)			
32. Less cost of treasury stock			
33. Total liabilities and stockholder's equity (total lines 21 to 32)		155992.	218488.

SCHEDULE C RECONCILIATION OF INCOME PER BOOKS WITH INCOME PER RETURN (See instruction 25)

SCHEDULE C RECONCILIATION OF INCOME PER BOOKS WITH INCOME PER RETURN (SEE INSTRUCTIONS)			
1. Net income per books		64167.	7. Income recorded on books this year not included in this return (itemize) (a) Tax-exempt interest \$ _____ (b) _____ (c) _____
2. Federal income tax			8. Deductions in this tax return not charged against book income this year (itemize) (a) Depreciation \$ _____ (b) Contributions Carryover \$ _____ _____
3. Excess of capital losses over capital gains			
4. Income subject to tax not recorded on books this year (itemize) _____			9. Total of lines 7 and 8
5. Expenses recorded on books this year not deducted in this return (itemize) Stmt 4 (a) Depreciation \$ _____ (b) Contributions Carryover \$ _____ (c) Other (itemize) \$ 23301.		23301.	10. Income (Item 28, Sch. A) - line 6 less 9
6. Total of lines 1 through 5		87468.	87468.

766674
10-09-07

NAME AS SHOWN ON RETURN

FEDERAL ID NUMBER

113-319-854/000

GEMINI COMMUNICATIONS CORP**SCHEDULE C-1 ANALYSIS OF UNAPPROPRIATED RETAINED EARNINGS PER BOOKS (See Instruction 25)**

1. Balance at beginning of year	151776.	5. Distributions (a) Cash \$	
2. Net income per books	64167.	(b) Stock \$	
3. Other increases (itemize)		(c) Property \$	
		6. Other decreases (itemize)	
		7. Total of lines 5 and 6	
4. Total of lines 1, 2 and 3	215943.	8. Balance end of year (line 4 less 7)	215943.

SCHEDULE E GENERAL INFORMATION (See Instruction 26)**ALL TAXPAYERS MUST ANSWER THE FOLLOWING QUESTIONS. RIDERS MUST BE PROVIDED WHERE NECESSARY.**

1. Type of business COMMUNICATIONS
Principal products handled CONSULTING
Internal Revenue Center where corresponding Federal tax return was filed Cincinnati, OH
2. FINAL DETERMINATION OF NET INCOME BY FEDERAL GOVERNMENT (See Instruction 15)
Has a change or correction in the amount of taxable income of the reporting corporation or for any other corporation purchased, merged or consolidated with the reporting corporation, been finally determined by the Internal Revenue Service, and not previously reported to New Jersey?
"Yes" or "No" NO If "Yes," an amended return must be filed.
3. Did one or more other corporations own beneficially, or control, a majority of the stock of taxpayer corporation or did the same interests own beneficially, or control, a majority of the stock of taxpayer corporation and of one or more other corporations?
"Yes" or "No" NO If "Yes," give full information below (Attach rider if necessary).
- | Name of Controlled Corporations | Percent of Stock Owned or Controlled | By Whom Controlled |
|---------------------------------|--------------------------------------|--------------------|
| | | |
| | | |
| | | |
4. Is the capital stock of the taxpayer listed on any exchange? "Yes or No" NO . If yes, specify exchanges where listed and submit taxpayer's Annual Report to stockholders for the period covered by this return.
5. Is this corporation a Professional Corporation (PC) formed pursuant to NJSA 14A:17-1 et seq. or any similar law from a possession or territory of the United States, a state, or political subdivision thereof? "Yes or No" NO . If yes, go to the next question.
How many licensed professionals are owners, shareholders, and/or employees from this PC as of the first day of the privilege period? _____
Attach a rider providing the names, addresses, and FID or SS numbers of the licensed professionals in the PC. If the number of licensed professionals is greater than 2, complete Schedule PC-Per Capita Licensed Professional Fee. See instruction 43 for examples of licensed professionals.
6. This question must be answered by corporations with income from sources outside the United States.
(a) Is income from sources outside the United States included in entire net income at line 38 of Schedule A. "Yes or No" N/A
(b) If the answer is "No", set forth such items of gross income, the source, the deductions and the amount of foreign taxes paid thereon. Enter at line 33(b), Schedule A, the difference between the net of such income and the amount of foreign taxes paid thereon not previously deducted.
7. During the period covered by the return, did the taxpayer acquire or dispose of directly or indirectly a controlling interest in certain commercial property? "Yes or No" NO

SCHEDULE F CORPORATE OFFICERS - GENERAL INFORMATION AND COMPENSATION (See Instruction 27)

(1) Name and Current Address of Officer	(2) Social Security Number	(3) Title	(4) Dates Employed in this position		(5) Percent of Corporation Stock Owned		(6) Amount of Compensation
			From	To	Common	Preferred	
See Statement 5							
(a) Total compensation of officers							216666.
(b) Less: Compensation of officers claimed elsewhere on the return							
(c) Balance of compensation of officers (enter here and on Schedule A, line 12, page 2)							216666.

NAME AS SHOWN ON RETURN

GEMINI COMMUNICATIONS CORP

113-319-854/000

SCHEDULE G - PART I **INTEREST (See Instruction 28)**

1. Was interest paid, accrued or incurred to a related member(s), deducted from entire net income?

"Yes" or "No" No . If "Yes", fill out the following schedule.

Yes or No 210 If Yes, fill out the following Schedule.			
Name of Related Member	Federal ID Number	Relationship to Taxpayer	Amount Deducted

- (a) Total amount of interest deducted
 (b) Less: Exceptions (see instruction 2B)
 (c) Balance of interest deducted (carry to Schedule A, line 30)

SCHEDULE G - PART II **INTEREST EXPENSES AND COSTS AND INTANGIBLE EXPENSES AND COSTS (See Instruction 28)**

1. Were intangible expenses and costs including intangible interest expenses and costs, paid, accrued or incurred to related members, deducted from entire net income? **Yes* or No** **NO** If "Yes", fill out the following schedule.

entire net income? Yes or No		If "Yes," attach the following schedule.		
Name of Related Member	Federal ID Number	Relationship to Taxpayer	Type of Intangible Expense Deducted	Amount Deducted

- (a) Total amount of intangible expenses and costs deducted
- (b) Less: Exceptions (see instruction 28)
- (c) Balance of intangible expenses and costs deducted (carry to Schedule A, line 33(d))

SCHEDULE H TAXES (See instructions 16(f) and 29)

TAXES (See instructions to (i) and (ii))
Include all taxes paid or accrued during the accounting period wherever deducted on Schedule A.

	(a) Corporation Franchise/Business Taxes *	(b) Corporation Business/ Occupancy Taxes *	(c) Property Taxes	(d) U.C.C. or Payroll Taxes	(e) Other Taxes (attach schedule)	(f) Total
1. New Jersey Taxes	7500.					7500.
2. Other States & U.S. Possessions						
3. City and Local Taxes						
4. Taxes Paid to Foreign Countries						
5. Total	7500.					7500.
6. Combine lines 5(a) and 5(b)		7500.				
7. Sales & Use Taxes Paid by a Utility Vendor						
8. Add lines 6 and 7 - Carry to Schedule A, line 31.		7500.				
9. Federal Taxes						
10. Total (Combine line 5 and line 9)	7500.					7500.

* Include on line 4 taxes paid or accrued to any foreign country, state, province, territory, or subdivision thereof.

NAME AS SHOWN ON RETURN

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SCHEDULE J

Parts I, II, III,
IV, V and VI

ALL TAXPAYERS WHO MAINTAIN A REGULAR PLACE OF BUSINESS OUTSIDE OF NEW JERSEY REGARDLESS OF THE AMOUNT OF ENTIRE NET INCOME REPORTED ON SCHEDULE A, LINE 38, OF THE CBT-100 SHOULD COMPLETE SCHEDULE J. THIS SCHEDULE SHOULD BE OMITTED IF THE TAXPAYER DOES NOT MAINTAIN A REGULAR PLACE OF BUSINESS OUTSIDE THIS STATE OTHER THAN A STATUTORY OFFICE, IN WHICH CASE THE TAX LAW REQUIRES THE ALLOCATION FACTOR TO BE 100% (1.000000).

PART I ALL ALLOCATING COMPANIES MUST ANSWER THE FOLLOWING QUESTIONS (See instruction 32)

- (a) State the number of regular corporate places of business maintained outside this State (See instruction 32(b)) _____
- (b) List the address of at least one such regular place of business _____
- (c) List the States in which the taxpayer maintained a permanent and continuous place of business, indicating type of establishment, such as warehouse, factory, store, office, etc. _____
- (d) Give the address of every factory, warehouse, store, or other place of business in New Jersey, indicating type of establishment _____
- (e) Number of people employed (average) in New Jersey _____ outside New Jersey _____
- (f) Explain in detail internal controls used in distribution of receipts in and out of New Jersey, as shown in Part III, line 2 _____
- (g) State the location of the actual seat of management or control of the corporation _____

PART II AVERAGE VALUES (See instruction 33)

- (a) This schedule showing average values of real and tangible personal property must be completed by every taxpayer entitled to and electing to allocate.
- (b) The average values of real and tangible personal property owned are to be computed on the basis of the average book values thereof and not on original cost. Rented or leased property is valued at 8 times the annual rent, including any amounts paid or accrued in addition to or in lieu of rent during the period covered by the return. All other property which is used by the taxpayer but is neither owned, rented or leased, should be valued at book value, however, if no such book value exists, the market value of the property should be used.
- (c) The frequency upon which the amounts in Columns A and B below have been averaged is _____ (See instruction 33).

ASSETS	AVERAGE VALUES (See instruction 33) (Omit Cents)		DIVISION USE ONLY
	Column A - New Jersey	Column B - Everywhere	
1. Land			
2. Buildings and other Improvements			
3. Machinery and Equipment			
4. Inventories			
5. All other Tangible Personalty Owned (Itemize on Rider)			
6. Property rented or leased (8 X Annual Rent)			
7. All other Property Used			
8. Total Real and Tangible Personal Property			

PART III COMPUTATION OF ALLOCATION FACTOR (See instruction 34)

	COLUMN A (omit cents)		COLUMN B	
1. Average value of the taxpayer's real and tangible personal property:				
(a) In New Jersey (Part II, Column A, line 8)	1(a)			
(b) Everywhere (Part II, Column B, line 8)	1(b)			
(c) Percentage in New Jersey (line 1(a) divided by line 1(b)). Enter in Column B.		1(c)		
2. Receipts:				
(a) From sales of tangible personal property shipped to points within New Jersey.	2(a)		Complete by carrying the fraction to six (6) decimal places. Do not express as a percent. Example: $\frac{123,456}{1,000,000} = .123456$	
(b) From services performed in New Jersey	2(b)			
(c) From rentals of property situated in New Jersey	2(c)			
(d) From royalties for the use in New Jersey of patents and copyrights	2(d)			
(e) All other business receipts earned in New Jersey. (See instruction 34(d))	2(e)			
(f) Total New Jersey receipts (Total of lines 2(a) to 2(e), inclusive, in Column A)	2(f)			
(g) Total receipts from all sales, services, rentals, royalties and other business transactions everywhere	2(g)			
(h) Less Nonsourced Receipts (see instruction 34(e))	2(h)			
(i) Total Everywhere receipts allowable (line 2(g) minus line 2(h))	2(i)			
(j) Percentage in New Jersey (line 2(f) divided by line 2(i)). Enter in Column B.		2(j)		
(k) Double-weighted receipts factor (Enter 2(j))		2(k)		
3. Wages, salaries and other personal service compensation (See instruction 34(g))				
(a) In New Jersey	3(a)			
(b) Everywhere	3(b)			
(c) Percentage of New Jersey (line 3(a) divided by line 3(b)). Enter in Column B.		3(c)		
4. Sum of New Jersey percentages shown at lines 1(c), 2(j), 2(k), and 3(c). Enter in Column B.		4		
5. Allocation Factor (line 4 divided by four, or by the number of percentages included on line 4. See instruction 34(h)). Enter in Column B and carry to Line 2, page 1, of the CBT-100.		5		

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PART IV COMPUTATION OF THROW OUT RECEIPTS (See Instruction 35)

Name of the Jurisdiction in which Receipts are Sourced	Total Receipts from all Sales, Services, Rental, Royalties, and Other Business Transactions
1.	
2.	
3.	
4.	
5.	
6.	
7.	
8.	
9.	
10.	
TOTAL - Add lines 1 through 10. Carry to Schedule J, Part III, line 2(h)	

PART V KEY CORPORATION DESIGNATION (See Instruction 36)

All taxpayers claiming the throw out limitation must designate a key corporation and complete Part VI below. The key corporation will be responsible for remitting the additional tax. The key corporation must complete Form 400.

Name: _____ FID # _____

PART VI COMPUTATION OF THE THROW OUT TAX EFFECT FOR LIMITATION (See Instruction 36)

1.	Entire net income from Schedule A, line 38	1.	
2.	Allocation factor from Schedule J, line 5	2.	
3.	Allocated net income - Multiply line 1 by line 2	3.	
4.	Tax Rate (See Instruction 11(a))	4.	
5.	Gross Tax Liability - Multiply line 3 by line 4	5.	
6.	Less Tax Credits	6.	()
7.	Net Tax Liability - line 5 minus line 6	7.	
8.	Surtax - Multiply line 7 by .04	8.	
9.	Total Tax Liability - line 7 plus line 8	9.	
10.	Property Fraction (Schedule J, Part III, line 1(c))	10.	
11.	Wage Fraction (Schedule J, Part III, line 3(c))	11.	
12.	Total New Jersey Receipts (Schedule J, Part III, line 2(f))	12.	
13.	Total Everywhere Receipts (Schedule J, Part III, line 2(g))	13.	
14.	Receipts Fraction (line 12 divided by line 13)	14.	
15.	Double Weight Receipts (enter amount from line 14)	15.	
16.	Total (line 10 plus line 11 plus line 14 plus line 15)	16.	
17.	Allocation Factor (line 16 divided by 4) carry to Page 1, line 2	17.	
18.	Entire Net Income from schedule A, line 38	18.	
19.	Allocated Net Income - Multiply line 17 by line 18	19.	
20.	Tax Rate (from line 4)	20.	
21.	Gross Tax Liability - Multiply line 19 by line 20	21.	
22.	Less Tax Credits	22.	()
23.	Net Tax Liability (line 21 minus line 22)	23.	
24.	Surtax - Multiply line 23 plus line .04	24.	
25.	Total Tax Liability - line 23 plus line 24	25.	
26.	Throw Out Tax Income (line 9 minus line 25) This amount should be carried to Form 400 of the CBT-100 filed by the designated key corporation	26.	

GEMINI COMMUNICATIONS CORP

SCHEDULE L

INVESTMENT COMPANIES (See Instruction 37)

1. **DEFINITION OF INVESTMENT COMPANY:** "Investment company" shall mean any corporation whose business during the period covered by its report consisted to the extent of at least 90% thereof, of holding, investing and reinvesting in stocks, bonds, notes, mortgages, debentures, patents, patent rights and other securities, for its own account. But this shall not include any corporation which: (1) is a merchant or a dealer of stocks, bonds and other securities, regularly engaged in buying the same and selling the same to customers; or (2) had less than 90% of its average gross assets in New Jersey, at cost, invested in stocks, bonds, debentures, mortgages, notes, patents, patent rights or other securities or consisting of cash on deposit during the period covered by its report; or (3) is a banking corporation or a financial business corporation as defined in the Corporation Business Tax Act.
2. **NOTE:** If taxpayer does not qualify under this definition, it is not entitled to report as an investment company.
3. In order to qualify as an investment company, taxpayer must submit a schedule showing that it meets the following three-part business test and the assets test.
- (a) i **Income Adjusted:** For purposes of the 90% requirement above, taxpayer, during the entire period covered by its report, must have derived 90% or more of its total income before deductions as reported for Federal income tax purposes from cash and/or investment type assets. Total income before deductions as reported for Federal income tax purposes must be adjusted as follows:
- (1) Add gross receipts or gross sales adjusted for gross profit (loss) reported for Federal income taxes;
- (2) Add gross sales price from the disposition of assets adjusted for capital gain or loss or net gain or loss reported for Federal income taxes;
- (3) Add interest on Federal, State, municipal and other obligations included in determining New Jersey net income, but not otherwise included in Federal total income;
- (4) Do not add any capital loss carry back or carry forward in computing total income.
- ii **Income Unadjusted:** For purposes of the 90% requirement above, taxpayer during the entire period covered by its report, must have derived 90% or more of its total income before deductions as reported for Federal income tax purposes from cash and/or investment type assets, plus interest on Federal, State municipal and other obligations not otherwise included in Federal taxable income and exclusive of any capital loss carry back or carry forward.
- (1) A gain resulting from the disposition of an asset and reported on the installment basis for Federal income taxes is considered income for purposes of the investment company statute in the year in which the installment is received under both 3(a) i and ii above. Income reported on the installment basis is treated as investment type income only if it is generated by the sale of an investment type asset. Interest income received in conjunction with each installment is deemed investment type income.
- iii **Deductions:** For purposes of the 90% requirement above, taxpayer, during the entire period covered by its report, must have incurred 90% or more of its total deductions as reported for Federal income tax purposes for holding, investing and reinvesting in cash and/or investment type assets.
- (b) **Assets test:** For purposes of the 90% requirement provided by 1.(2) above, at least 90% of the taxpayer's gross assets located in New Jersey, valued at cost, must consist of cash and/or investment type assets, during the period covered by its report.
4. The election to report as an investment company is effective only for the particular year covered by the return and if desired for a subsequent year must be renewed.
5. The minimum tax is computed in accordance with instruction 11(d) and Schedule A-GR.

SCHEDULE M

REGULATED INVESTMENT COMPANIES AND REAL ESTATE INVESTMENT TRUSTS

REGULATED INVESTMENT COMPANIES -

GENERAL INFORMATION (See Instruction 38)

1. Is this taxpayer registered and regulated under the Federal Investment Company Act of 1940 (54 Stat. 789, as amended)?
 "Yes" or "No" _____
 If "Yes", give registration number and date of registration with the Securities and Exchange Commission:
 Reg. No. _____ Date _____
IMPORTANT NOTE: If the taxpayer's certificate under the Act was not obtained prior to the commencement of the period covered in the return or if such authority was not continued during such entire period, then the taxpayer is not entitled to report as a Regulated Investment Company.
2. Has the taxpayer satisfied the requirements of Chapter I, Subchapter M, Part I, Section 852(a) of the Federal Internal Revenue Code? "Yes" or "No" _____
 If "No", taxpayer is not entitled to report as a Regulated Investment Company.

3. Every taxpayer seeking to report as a regulated investment company **MUST SUBMIT WITH THIS RETURN ITS PRINTED ANNUAL REPORT TO STOCKHOLDERS** for the period covered by this return together with all other stockholder reports issued by the company during such period.
4. The tax liability for a Regulated Investment Company is computed in accordance with instruction 11(d) and Schedule A-GR and should be reported on Line 9, page 1 of the return.

REAL ESTATE INVESTMENT TRUSTS -

GENERAL INFORMATION (See Instruction 38)

1. Is the taxpayer a corporation, unincorporated trust or unincorporated association which is qualified and has elected to be taxed as a real estate investment trust under Federal law? "Yes" or "No" _____

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SCHEDULE S - PART I**DEPRECIATION AND SAFE HARBOR LEASING (See Instruction 45)**

1. Section 179 Deduction	1	
2. Special Depreciation Allowance - for certain property acquired after September 10, 2001	2	1308.
3. a) MACRS - for assets placed in service during accounting periods beginning on and after July 7, 1993	3(a)	2427.
b) MACRS - included in line 3(a) for assets on which bonus depreciation and excess section 179 depreciation taken	3(b)	
4. MACRS - for assets placed in service during accounting periods beginning prior to July 7, 1993	4	
5. ACRS	5	
6. Other Depreciation - for assets placed in service after December 31, 1980	6	
7. Other Depreciation - for assets placed in service prior to January 1, 1981	7	
8. Listed Property - for assets placed in service during accounting periods beginning on and after July 7, 1993	8	2304.
9. Listed Property - for assets placed in service during accounting periods beginning prior to July 7, 1993	9	
10. Total depreciation claimed in arriving at line 28, Schedule A	10	6039.

Attach Federal Form 4562 to Return and Include Federal Depreciation Worksheet

Adjustments at Line 32, Schedule A - Depreciation and Certain Safe Harbor Lease Transactions

11. Additions

- (a) Amounts from lines 3(b), 4, 5, 6 and 9 above a. _____
- (b) Special Depreciation Allowance - for assets placed in service during accounting periods beginning on and after January 1, 2002, and for which federal 30% or 50% bonus depreciation was taken in the current tax year. Include the initial 30% or 50% bonus amount and the regular depreciation on the adjusted basis b. 1308.
- (c) Distributive share of ACRS and MACRS from a partnership c. _____
- (d) Deductions on Federal return resulting from an election made pursuant to IRC Section 168(f)8 exclusive of elections made with respect to mass commuting vehicles.
- Interest _____
- Rent _____
- Amortization of Transactional Costs _____
- Other Deductions d. _____
- (e) Section 179 depreciation in excess of New Jersey allowable deduction.
- Fiscal year filers refer to instruction 45 e. _____
- Total line 11 (lines a, b, c, d and e) 11 1308.

12. Deductions

- (a) New Jersey depreciation - (From Schedule S, Part II (A)) a. _____
- (b) New Jersey depreciation - (From Schedule S, Part II (B)) b. 1869.
- (c) Recomputed depreciation attributable to distributive share of recovery property from a partnership c. _____
- (d) Any income included in the return with respect to property described at line 11(d) solely as a result of that election d. _____
- (e) The lessee/user should enter the amount of depreciation which would have been allowable under the Internal Revenue Code at December 31, 1980 had there been no safe harbor lease election e. _____
- (f) Excess of accumulated ACRS, MACRS, or bonus depreciation over accumulated NJ depreciation on physical disposal of recovery property (attach computations) f. _____
- Total line 12 (lines a, b, c, d, e and f) 12 1869.

13. ADJUSTMENT - (line 11 minus line 12) Enter at line 32, Schedule A 13 <561.>

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SCHEDULE S - PART II(A)

N.J. Depreciation on Recovery Property Placed in Service On or After January 1, 1981 and Prior to Taxpayers Fiscal or Calendar Accounting Periods Beginning On and After July 7, 1993.

[illegible]

Total Column G

INSTRUCTIONS

Column A - Do not classify as 3, 5, 10 or 15 year property. Classify consistent with Internal Revenue Code at December 31, 1980. Account for distributive share of partnership property and deductions separately. Do not include certain safe harbor lease property.

Column B - Clearly segregate property placed in service during each year. Depreciation on personal property is to be computed using the half-year convention such that one half year depreciation is to be claimed to the exclusion of any other depreciation convention allowable under the Internal Revenue Code at December 31, 1980 for property placed in service during the current year.

Column C - Basis is to be determined at the date property is placed in service and not as provided under the Internal Revenue Code at December 31, 1980. It is not to be restated where ACRS was accepted for certain property placed in service during 1981.

Column D - Depreciation allowable under the method adopted and consistently applied for property described. Do not adjust for the effect of any ACRS deducted on the New Jersey Corporation Business Tax Return for property placed in service during 1981.

Column E - Any method allowable under the Internal Revenue Code at December 31, 1980.

Column F - Any life or rate permissible under the Internal Revenue Code at December 31, 1980. (LIVES PERMISSIBLE UNDER THE IRS CODE AT DECEMBER 31, 1980 FREQUENTLY DIFFER FROM ACRS AND MACRS LIVES)

Column G - Consider any salvage value which was required to be considered under Internal Revenue Code at December 31, 1980. Do not claim depreciation in the year of disposal. Accumulated depreciation may not exceed accumulated ACRS and MACRS deductions over the life of the property and deductions for the final year or years are limited where ACRS was deducted on the New Jersey return for property placed in service during 1981.

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Special Depreciation Allowance - for assets placed in service during accounting periods beginning on and after January 1, 2002, and for which federal 30% or 50% bonus depreciation or excess section 179 depreciation was taken.

[illegible]

* Year placed in service acceptable for personal property only.

INSTRUCTIONS

Column E - Depreciation allowable under the method adopted and consistently applied for property described. Do not adjust for the effect of the 30% or 50% first-year bonus depreciation allowance.

Column F - Use the same method that was used for Federal purposes.

Column G - Use the same life that was used for Federal purposes.

Column H - Figure the depreciation amount as if the 30% or 50% special depreciation allowance was not in effect.

NAME, AS SHOWN ON RETURN

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SCHEDULE S - PART III NEW JERSEY DEPRECIATION FOR GAS, ELECTRIC, AND GAS AND ELECTRIC PUBLIC UTILITIES (See Instruction 45)

1. Total depreciation claimed in arriving at Schedule A, line 28 1. _____
2. Federal depreciation for assets placed in service after 1-1-98 2. _____
3. Net (Subtract line 2 from line 1) 3. _____
4. New Jersey depreciation allowable on the Single Asset Account (Assets placed in service prior to 1-1-98)
 - (a) Total adjusted Federal depreciable basis as of 12-31-97 a. _____
 - (b) Excess book depreciable basis over Federal tax basis as of 12-31-97 b. _____
 - (c) Less accumulated Federal basis for all Single Asset Account
property sold, retired or disposed of to date c. _____
 - (d) Total (line 4a plus line 4b less line 4c) d. _____
5. New Jersey Depreciation (Divide line 4(d) by 30) 5. _____
6. New Jersey Adjustment
 - (a) Depreciation adjustment for assets placed in service prior to 1/1/98 (subtract line 5 from line 3) ... a. _____
 - (b) Special bonus depreciation adjustment from Schedule S, Part I, line 13 b. _____
7. Total Adjustment (add lines 6(a) and 6(b)). Enter at line 32, Schedule A 7. _____

CBT-160-A

Underpayment of Estimated N.J. Corporation Business Tax

N.J. Division of Taxation
(7-07)For Taxpayers with Gross Receipts less than \$50,000,000
Attach to your tax return (Form CBT-100 or CBT-100S)

CORPORATE NAME

FEDERAL EMPLOYER I.D. NUMBER

N.J. CORPORATION NUMBER

GEMINI COMMUNICATIONS CORP

113-319-854/000

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PART I How to Compute Your Underpayment

Note: If you meet any of the exceptions that avoid the underpayment charge for ANY quarter, complete PART II

1. Amount of 2007 Tax - Refer to line 1 instruction	7364.			
2. 90% of Line 1. If you were qualified and elected to make a single payment in lieu of paying installments of estimated tax, you may enter zero. (See Instructions)	6628.			
3. Prior year's tax - Enter the total of lines 18 and 19 from page 1 of the 2006 CBT-100 or the total of lines 13 and 14 from page 1 of the 2006 CBT-100S.	5382.			
4. Enter the lesser of Lines 2 or 3	5382.			
5. Enter in columns (a) through (d) the installment dates that correspond to the 15th day of the 4th, 6th, 9th, and 12th mos of your tax year	(a)	(b)	(c)	(d)
	04/16/2007	06/15/2007	09/17/2007	12/17/2007
6. Enter 25% of Line 4 in columns (a) through (d)	1345.	1346.	1345.	1346.
7. (a) Amount paid or credited for each period (b) Overpayment of previous installment (enter any overpayment shown on line 9 that is more than the tot of all prior underpayments as a credit against the next installment)			6000.	1500.
				1964.
			6000.	1500.
8. Add lines 7(a) and 7(b)				
9. Underpayment (subtract line 8 from line 6) or overpayment (subtract line 6 from line 8) ...	Refer to statement			

PART II Exceptions

10. Total amount paid or credited from the beginning of the tax year through the installment dates that correspond to the 15th day of the 4th, 6th, 9th and 12th months of your tax year			6000.	7500.
11. Exception 1, tax based on the facts shown on the prior year's return but using current year's rates. Refer to instructions regarding the surtax and taxable periods of less than one year	25% of tax	50% of tax	75% of tax	100% of tax
	22.5% of tax	45% of tax	67.5% of tax	90% of tax
12. Exception 2, tax based on annualized tax ...				

PART III Installment Interest Due

13. Amount of underpayment from line 9				
14. Enter same installment dates used above at line 5				
15. Enter the date of payment or the 15th day of the 4th month after the close of the tax year, whichever is earlier				
16. Number of months from the date on line 14 to the date on line 15. (A part of a month is deemed to be a full month.)				
17. Interest				
18. Installment interest due - Add columns (a), (b), (c), and (d) of line 17. Enter the total here and on page 1, line 25, of Form CBT-100 or page 1, line 19 of Form CBT-100S	See Statement 7			
	126.			

Penalty and Interest Summary

Statement 1

Late payment penalty
Late filing penalty
Late payment interest
Underpayment penalty

126

Total penalties and interest included in return

126

Schedule A	Other Federal Deductions	Statement	2
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Description	Amount
OFFICE SUPPLIES	1500.
PROFESSIONAL FEES	9905.
POSTAGE & DELIVERY	524.
BUSINESS INSURANCE	3393.
DUES & SUBSCRIPTIONS	1592.
PARKING/TOLLS	673.
PRINTING & REPRODUCTION	1000.
TRAVEL	31871.
TELEPHONE	4558.
AUTO LEASING	11236.
BANK CHARGES	150.
CONSULTING SERVICES	233114.
AUTO OIL & GAS	2512.
PAYROLL SERVICES	1895.
AUTO INSURANCE	1250.
OFFICE CLEANING	200.
CUSTOMER REFUND	485.
LICENSES & PERMITS	608.
RECRUITING	300.
UTILITIES	3014.
INCENTIVES	5046.
HEALTH INSURANCE	23675.
COMMISSIONS	837369.
WEB MARKETING	40533.
BONUS	22320.
Meals and Entertainment	23302.
Total to Schedule A, line 26	1262025.

Schedule B	Other Current Liabilities	Statement	3
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Description	Beginning of Tax Year	End of Tax Year
PAYROLL LIABILITIES	3416.	1745.
Total to Schedule B, line 23	3416.	1745.

Schedule C	Expenses Recorded on Books, not Deducted on Return	Statement 4
------------	---	-------------

Description	Amount
Travel and Entertainment	23301.
Total to Schedule C, line 5(c)	23301.

Schedule F	Corporate Officers - Information and Compensation	Statement 5
------------	--	-------------

Name, Address, Title, SSN	Dates Employed From To	Percent Stock Common	Stock Pref	Amount of Compensation
ADAM GOLDBERG 33 WINDING WAY WAYNE, NJ 07470 PRESIDENT 082-50-3812		50.00%	.00%	108333.
PETER GOLDBERG 320 EAST 83RD ST APT 2E NEW YORK, NY 10028 VICE-PRESIDENT 082-50-3829		50.00%	.00%	108333.
Total to Schedule F				216666.

Schedule S	State Depreciation - Schedule S Part IIB	Statement 6
------------	--	-------------

Description Date in Svc	Method	Life	Basis	Accum Depr	NJ Cur Depr
COMPUTER UPGRADES 05/10/02	200DB	5.00	1795.	1692.	103.
BUSINESS EQUIPMENT 02/10/03	200DB	10.00	9000.	4853.	830.
COMPUTER SYSTEMS 03/14/03	200DB	10.00	10150.	5473.	936.
Total to Schedule S, Part IIB			20945.	12018.	1869.

Form CBT-160 Computation of Underpayment Penalty Statement 7

Q T R	EVENT AMOUNT TYPE	REMAINING UNDERPAYMENT	PERIOD OF UNDERPAYMENT	MONS	INTEREST RATE	AMOUNT OF PENALTY
A	1345. Q <1345.> O	1345. 0.	04/15/2007 09/17/2007 09/17/2007	6 0	11.25% 11.25%	76. 0.
B	1346. Q <1346.> O	1346. 0.	06/15/2007 09/17/2007 09/17/2007	4 0	11.25% 11.25%	50. 0.
C	1345. Q <6000.> P	1345. <4655.>	09/17/2007 09/17/2007 09/17/2007	0 0	11.25% .00%	0. 0.
D	1346. Q <1500.> P	1346. <154.>	12/17/2007 12/17/2007 12/17/2007	0 0	11.25% .00%	0. 0.
Total to Form CBT-160, Line 18						126.

Event Type: Q = Amount underpaid at start of quarter
 P = Payment or withholding
 R = Interest rate change
 L = Switch to or from a leap year

Form **4562**Department of the Treasury
Internal Revenue Service
Name(s) shown on return**Depreciation and Amortization**
(Including Information on Listed Property) **OTHER**

▶ See separate instructions. ▶ Attach to your tax return.

NJ

OMB No. 1545-0172

2007Attachment
Sequence No. 67

Identifying number

11-3319854

GEMINI COMMUNICATIONS CORP**Other Depreciation****Part I Election To Expense Certain Property Under Section 179** Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount. See the instructions for a higher limit for certain businesses	25000.
2	Total cost of section 179 property placed in service (see instructions)	
3	Threshold cost of section 179 property before reduction in limitation	200000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	
6	(a) Description of property	(b) Cost (business use only)
		(c) Elected cost
7	Listed property. Enter the amount from line 29	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	
9	Tentative deduction. Enter the smaller of line 5 or line 8	
10	Carryover of disallowed deduction from line 13 of your 2006 Form 4562	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	
13	Carryover of disallowed deduction to 2008. Add lines 9 and 10, less line 12	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.)

14	Special allowance for qualified New York Liberty or Gulf Opportunity Zone property (other than listed property) and cellulosic biomass ethanol plant property placed in service during the tax year	
15	Property subject to section 168(f)(1) election	
16	Other depreciation (including ACRS)	

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)

17	MACRS deductions for assets placed in service in tax years beginning before 2007	3753.
----	--	-------

Section B - Assets Placed in Service During 2007 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property		1629.	3 Yrs.	HY	200DB	543.
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property			25 yrs.		S/L	
g 25-year property			27.5 yrs.	MM	S/L	
h Residential rental property	/		27.5 yrs.	MM	S/L	
i Nonresidential real property	/		39 yrs.	MM	S/L	

Section C - Assets Placed in Service During 2007 Tax Year Using the Alternative Depreciation System

20a Class life				S/L	
b 12-year			12 yrs.	S/L	
c 40-year	/		40 yrs.	MM	S/L

Part IV Summary (see instructions)

21	Listed property. Enter amount from line 28	2304.
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr.	6600.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	

716251
11-03-07

LHA For Paperwork Reduction Act Notice, see separate instructions.

23

Form 4562 (2007)

2007-05040 GEMINI COMMUNICATIONS CORP GEM98541

Part V **Listed Property** (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A - Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? ☒ Yes ☐ No 24b If "Yes," is the evidence written? ☒ Yes ☐ No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
--	-------------------------------------	--	-------------------------------	--	---------------------------	------------------------------	----------------------------------	---------------------------------------

25 Special allowance for qualified Gulf Opportunity Zone property placed in service during the tax year and used more than 50% in a qualified business use

26 Property used more than 50% in a qualified business use:

	:	:	%					
	:	:	%					
	:	:	%					

27 Property used 50% or less in a qualified business use:

AUTO	06.10.06	48.00 %	26746.	12838.5.00	S/L--HY	2304.		
	:	:	%		S/L.			
	:	:	%		S/L.			

28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1

29 Add amounts in column (i), line 26. Enter here and on line 7, page 1

Section B - Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person.

If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle	(b) Vehicle	(c) Vehicle	(d) Vehicle	(e) Vehicle	(f) Vehicle
30 Total business/investment miles driven during the year (do not include commuting miles)				8891		
31 Total commuting miles driven during the year				267		
32 Total other personal (noncommuting) miles driven				9365		
33 Total miles driven during the year. Add lines 30 through 32				18523		
34 Was the vehicle available for personal use during off-duty hours?	Yes	No	Yes	No	Yes	No
35 Was the vehicle used primarily by a more than 5% owner or related person?						
36 Is another vehicle available for personal use?						

Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons.

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use?		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
-----------------------------	------------------------------------	------------------------------	------------------------	---	--------------------------------------

42 Amortization of costs that begins during your 2007 tax year:

	:	:			
	:	:			

43 Amortization of costs that began before your 2007 tax year

	43	
44 Total. Add amounts in column (f). See the instructions for where to report	44	

2007 DEPRECIATION AND AMORTIZATION REPORT
Other Depreciation

OTHER

Asset No.	Description	Date Acquired	Method	Life	Line No.	Unadjusted Cost Or Basis	Bus % Excl	* Reduction in Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Current Year Deduction
1	COMPUTERS & ACCESSORIES	010198200DB	5.00	17		18323.			18323.	18323.		0.
2	CELLULAR EQUIPMENT	020199200DB	5.00	17		15500.			15500.	15500.		0.
3	COMPUTER UPGRADES	030100200DB	5.00	17		6178.			6178.	6178.		0.
4	OFFICE EQUIPMENT	021000200DB	5.00	17		4480.			4480.	4480.		0.
5	OFFICE FURNITURE	021000200DB	5.00	17		6975.			6975.	6975.		0.
6	COMPUTER & ACCESSORIES	061501200DB	5.00	17		3540.			3540.	3540.		0.
7	COMPUTER UPGRADES	051002200DB	5.00	17		1795.			1795.	1692.		103.
8	BUSINESS EQUIPMENT	021003200DB	10.00	17		9000.			9000.	4853.		830.
9	COMPUTER SYSTEMS	031403200DB	10.00	17		10150.			10150.	5473.		936.
10	BUSINESS EQUIPMENT	101205200DB	10.00	17		6500.			6500.	1431.		1014.
11	LAPTOP COMPUTERS & ACCESSORIES	051105200DB	5.00	17		4835.			4835.	2660.		870.
12	AUTO	061006SL	5.00	21		26746.	5200		26746.	2675.		4800.
	Less Exclusion					<13908.>			<13908.>	<1378.>		<2496.>
13	BUSINESS EQUIPMENT	021007200DB	3.00	19A		1629.			1629.			543.
	Total Other Depreciation					101743.			101743.	72402.		6600.

(D) - Asset disposed

* ITC, Section 179, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

U.S. Corporation Income Tax Return

For calendar year 2006 or tax year

OMB No. 1545-0123

2006

beginning _____, ending _____

A Check if:

- 1 Consolidated return (attach Form 851) ☐
2 Personal holding co. (attach Sch. PH) ☐
3 Personal service corp. (see instructions) ☐
4 Schedule M-3 required (attach Sch. M-3) ☐

Use IRS label. Otherwise, print or type.

Name
GEMINI COMMUNICATIONS CORP
Number, street, and room or suite no. If a P.O. box, see instructions.
33 WINDING WAY
City or town, state, and ZIP code
WAYNE, NJ 07470

B Employer identification number
11-3319854
C Date incorporated
05/09/1996
D Total assets (see instructions)
\$ 155992.

E Check if: (1) ☐ Initial return (2) ☐ Final return (3) ☐ Name change (4) ☐ Address change

Income	1	Gross receipts or sales	1481720.	b Less returns and allowances		c Bal	1c	1481720.
	2	Cost of goods sold (Schedule A, line 8)					2	
	3	Gross profit. Subtract line 2 from line 1c					3	1481720.
	4	Dividends (Schedule C, line 19)					4	
	5	Interest					5	
	6	Gross rents					6	
	7	Gross royalties					7	
	8	Capital gain net income (attach Schedule D (Form 1120))					8	
	9	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)					9	
	10	Other income (attach schedule)	See Statement 1				10	535.
	11	Total income. Add lines 3 through 10					11	1482255.
Deductions (See instructions for limitations on deductions.)	12	Compensation of officers (Schedule E, line 4)					12	247108.
	13	Salaries and wages (less employment credits)					13	33519.
	14	Repairs and maintenance					14	6828.
	15	Bad debts					15	
	16	Rents					16	24000.
	17	Taxes and licenses	See Statement 2				17	29118.
	18	Interest					18	1800.
	19	Charitable contributions	See Statement 3 and See Statement 4				19	1040.
	20	Depreciation from Form 4562 not claimed on Schedule A or elsewhere on return (attach Form 4562)					20	5908.
	21	Depletion					21	
	22	Advertising					22	
	23	Pension, profit-sharing, etc., plans					23	30000.
	24	Employee benefit programs					24	
	25	Domestic production activities deduction (attach Form 8903)					25	
	26	Other deductions (attach schedule)	See Statement 5				26	1033065.
	27	Total deductions. Add lines 12 through 26					27	1412386.
	28	Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11					28	69869.
	Tax and Payments	29	Less: a Net operating loss deduction	29a				29c
		b Special deductions (Schedule C, line 20)	29b					
30		Taxable income. Subtract line 29c from line 28 (see instructions)					30	69869.
31		Total tax (Schedule J, line 10)					31	12467.
32a		2005 overpayment credited to 2006	32a	785.				
b		2006 estimated tax payments	32b					
c		2006 refund applied for on Form 4466	32c					
d		2006 refund applied for on Form 4466	32d	785.				
e		Tax deposited with Form 7004	32e					
f		Credits: (1) Form 2439 (2) Form 4136	32f					
33	Estimated tax penalty (see instructions). Check if Form 2220 is attached <input checked="" type="checkbox"/>	32g				32h	785.	
34	Amount owed. If line 32h is smaller than the total of lines 31 and 33, enter amount owed					33	536.	
35	Overpayment. If line 32h is larger than the total of lines 31 and 33, enter amount overpaid					34	12218.	
36	Enter amount from line 35 you want: Credited to 2007 estimated tax <input type="checkbox"/> Refunded <input checked="" type="checkbox"/>					35		

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

PRESIDENT

Signature of officer _____ Date _____ Title _____

May the IRS discuss this return with the preparer shown below? ☒ Yes ☐ No

Paid Preparer's Use Only

Preparer's signature **Lynne Imperato** Date **01/14/08** Check if self-employed ☒ Preparer's SSN or PTIN **P00530891**

Firm's name (or yours if self-employed), address, and ZIP code **Imperato Agency**
66-66 Grand Ave.
Maspeth, NY 11378

EIN _____ Phone no. **718.672.2500**

Schedule A **Cost of Goods Sold** (see instructions)

Schedule A Cost of Goods Sold (see instructions)		1	2	3	4	5	6	7	8
1	Inventory at beginning of year								
2	Purchases								
3	Cost of labor								
4	Additional section 263A costs (attach schedule)								
5	Other costs (attach schedule)								
6	Total. Add lines 1 through 5								
7	Inventory at end of year								
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on page 1, line 2								
9a Check all methods used for valuing closing inventory:									
(i) <input type="checkbox"/> Cost									
(ii) <input type="checkbox"/> Lower of cost or market									
(iii) <input type="checkbox"/> Other (Specify method used and attach explanation.) <input type="checkbox"/>									
b Check if there was a writedown of subnormal goods <input type="checkbox"/>									
c Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) <input type="checkbox"/>									
d If the LIFO inventory method was used for this tax year, enter percentage (or amounts) of closing inventory computed under LIFO <input type="text"/>									
e If property is produced or acquired for resale, do the rules of section 263A apply to the corporation? <input type="checkbox"/> Yes <input type="checkbox"/> No									
f Was there any change in determining quantities, cost, or valuations between opening and closing inventory? <input type="checkbox"/> Yes <input type="checkbox"/> No									
If "Yes," attach explanation <input type="text"/>									

Schedule C Dividends and Special Deductions (see instructions)

Schedule C Dividends and Special Deductions (see instructions)		(a) Dividends received	(b) %	(c) Special deductions (a) x (b)
1	Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)		70	
2	Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)		80	
3	Dividends on debt-financed stock of domestic and foreign corporations		see instructions	
4	Dividends on certain preferred stock of less-than-20%-owned public utilities		42	
5	Dividends on certain preferred stock of 20%-or-more-owned public utilities		48	
6	Dividends from less-than-20%-owned foreign corporations and certain FSCs		70	
7	Dividends from 20%-or-more-owned foreign corporations and certain FSCs		80	
8	Dividends from wholly owned foreign subsidiaries		100	
9	Total. Add lines 1 through 8			
10	Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958		100	
11	Dividends from affiliated group members		100	
12	Dividends from certain FSCs		100	
13	Dividends from foreign corporations not included on lines 3, 6, 7, 8, 11, or 12			
14	Income from controlled foreign corporations under subpart F (attach Form(s) 5471)			
15	Foreign dividend gross-up			
16	IC-DISC and former DISC dividends not included on lines 1, 2, or 3			
17	Other dividends			
18	Deduction for dividends paid on certain preferred stock of public utilities			
19	Total dividends. Add lines 1 through 17. Enter here and on page 1, line 4			
20	Total special deductions. Add lines 9, 10, 11, 12, and 18. Enter here and on page 1, line 29b			

Schedule E Compensation of Officers (see instructions for page 1, line 12)
Note: Complete Schedule E only if total receipts (line 1a plus lines 4 through 10 on page 1) are \$500,000 or more.

(a) Name of officer	(b) Social security number	(c) Percent of time devoted to business	Percent of corporation stock owned		(f) Amount of compensation
			(d) Common	(e) Preferred	
1 ADAM GOLDBERG	082-50-3812	100%	50.00%		123554.
PETER GOLDBERG	082-50-3829	100%	50.00%		123554.
2 Total compensation of officers					247108.
3 Compensation of officers claimed on Schedule A and elsewhere on return					
4 Subtract line 3 from line 2. Enter the result here and on page 1, line 12					247108.

Schedule J Tax Computation (see instructions)

1	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120))	Stmt 6	
2	Income tax. Check if a qualified personal service corporation (see instructions)		12467.
3	Alternative minimum tax (attach Form 4626)		12467.
4	Add lines 2 and 3		
5a	Foreign tax credit (attach Form 1118)	5a	
b	Qualified electric vehicle credit (attach Form 8834)	5b	
c	General business credit. Check applicable box(es): <input type="checkbox"/> Form 3800 <input type="checkbox"/> Form 6478 <input type="checkbox"/> Form 8835, Section B <input type="checkbox"/> Form 8844	5c	
d	Credit for prior year minimum tax (attach Form 8827)	5d	
e	Bond credits from: <input type="checkbox"/> Form 8860 <input type="checkbox"/> Form 8912	5e	
6	Total credits. Add lines 5a through 5e	6	
7	Subtract line 6 from line 4	7	12467.
8	Personal holding company tax (attach Schedule PH (Form 1120))	8	
9	Other taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Form 8902 <input type="checkbox"/> Other (attach schedule)	9	
10	Total tax. Add lines 7 through 9. Enter here and on page 1, line 31	10	12467.

Schedule K Other Information (see instructions)

	Yes	No		Yes	No
1	Check accounting method: a <input checked="" type="checkbox"/> Cash b <input type="checkbox"/> Accrual c <input type="checkbox"/> Other (specify) _____		7	At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of (a) the total voting power of all classes of stock of the corporation entitled to vote or (b) the total value of all classes of stock of the corporation? If "Yes," enter: (a) Percentage owned _____ and (b) Owner's country _____	X
2	See the instructions and enter the: a Business activity code no. 541600 b Business activity COMMUNICATIONS c Product or service CONSULTING		c	The corporation may have to file Form 5472, Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter number of Forms 5472 attached _____	
3	At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).) If "Yes," attach a schedule showing: (a) name and employer identification number (EIN), (b) percentage owned, and (c) taxable income or (loss) before NOL and special deductions of such corporation for the tax year ending with or within your tax year.	X	8	Check this box if the corporation issued publicly offered debt instruments with original issue discount <input type="checkbox"/> If checked, the corporation may have to file Form 8281, Information Return for Publicly Offered Original Issue Discount Instruments.	
4	Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? If "Yes," enter name and EIN of the parent corporation _____	X	9	Enter the amount of tax-exempt interest received or accrued during the tax year \$ _____	
5	At the end of the tax year, did any individual, partnership, corporation, estate, or trust own, directly or indirectly, 50% or more of the corporation's voting stock? (For rules of attribution, see section 267(c).) If "Yes," attach a schedule showing name and identifying number. (Do not include any information already entered in 4 above.) Enter percentage owned _____	X	10	Enter the number of shareholders at the end of the tax year (if 100 or fewer) _____	
6	During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation's current and accumulated earnings and profits? (See sections 301 and 316.) If "Yes," file Form 5452, Corporate Report of Nondividend Distributions. If this is a consolidated return, answer here for the parent corporation and on Form 851, Affiliations Schedule, for each subsidiary.	X	11	If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here <input type="checkbox"/> If the corporation is filing a consolidated return, the statement required by Temporary Regulations section 1.1502-21T(b)(3) must be attached or the election will not be valid.	
			12	Enter the available NOL carryover from prior tax years (Do not reduce it by any deduction on line 29a.) \$ _____	
			13	Are the corporation's total receipts (line 1a plus lines 4 through 10 on page 1) for the tax year and its total assets at the end of the tax year less than \$250,000? If "Yes," the corporation is not required to complete Schedules L, M-1, and M-2 on page 4. Instead, enter the total amount of cash distributions and the book value of property distributions (other than cash) made during the tax year. \$ _____	X

Note: If the corporation, at any time during the tax year, had assets or operated a business in a foreign country or U.S. possession, it may be required to attach Schedule N (Form 1120), Foreign Operations of U.S. Corporations, to this return. See Schedule N for details.

Form 1120 (2006)

JWA

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
Assets					
1	Cash		2925.		52870.
2a	Trade notes and accounts receivable				
b	Less allowance for bad debts	()		()	
3	Inventories				
4	U.S. government obligations				
5	Tax-exempt securities				
6	Other current assets (att. sch.)		92154.		77954.
7	Loans to shareholders				
8	Mortgage and real estate loans				
9	Other investments (att. sch.)				
10a	Buildings and other depreciable assets	87276.		100248.	
b	Less accumulated depreciation	(69172.)	18104.	(75080.)	25168.
11a	Depletable assets				
b	Less accumulated depletion	()		()	
12	Land (net of any amortization)				
13a	Intangible assets (amortizable only)				
b	Less accumulated amortization	()		()	
14	Other assets (att. sch.)				
15	Total assets		113183.		155992.
Liabilities and Shareholders' Equity					
16	Accounts payable				
17	Mortgages, notes, bonds payable in less than 1 year				
18	Other current liabilities (att. sch.) Stmt 7		4836.		3416.
19	Loans from shareholders				
20	Mortgages, notes, bonds payable in 1 year or more				
21	Other liabilities (att. sch.)				
22	Capital stock: a Preferred stock	800.		800.	
b	Common stock		800.		800.
23	Additional paid-in capital				
24	Retained earnings - Appropriated (attach schedule)		107547.		151776.
25	Retained earnings - Unappropriated				
26	Adjustments to shareholders' equity (attach schedule)				
27	Less cost of treasury stock	()		()	
28	Total liabilities and shareholders' equity		113183.		155992.

Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return
 Note: Schedule M-3 required instead of Schedule M-1 if total assets are \$10 million or more - see instructions

1	Net income (loss) per books	44229.	7	Income recorded on books this year not included on this return (itemize):	
2	Federal income tax per books			Tax-exempt interest \$	
3	Excess of capital losses over capital gains				
4	Income subject to tax not recorded on books this year (itemize):		8	Deductions on this return not charged against book income this year (itemize):	
5	Expenses recorded on books this year not deducted on this return (itemize):			a Depreciation \$	
a	Depreciation			b Charitable contributions \$	
b	Charitable contributions				
c	Travel and entertainment	25640.	9	Add lines 7 and 8	
		25640.	10	Income (page 1, line 28) - line 6 less line 9	69869.
6	Add lines 1 through 5	69869.			

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Line 25, Schedule L)

1	Balance at beginning of year	107547.	5	Distributions: a Cash	
2	Net income (loss) per books	44229.		b Stock	
3	Other increases (itemize):			c Property	
			6	Other decreases (itemize):	
4	Add lines 1, 2, and 3	151776.	7	Add lines 5 and 6	
			8	Balance at end of year (line 4 less line 7)	151776.

Alternative Minimum Tax - Corporations

► See separate instructions.
► Attach to the corporation's tax return.

OMB No. 1545-0175

2006

Employer identification number
11-3319854

GEMINI COMMUNICATIONS CORP

Note: See the instructions to find out if the corporation is a small corporation exempt from the alternative minimum tax (AMT) under section 55(e).

1	Taxable income or (loss) before net operating loss deduction	1	69869.
2	Adjustments and preferences:	2a	492.
a	Depreciation of post-1986 property	2b	
b	Amortization of certified pollution control facilities	2c	
c	Amortization of mining exploration and development costs	2d	
d	Amortization of circulation expenditures (personal holding companies only)	2e	
e	Adjusted gain or loss	2f	
f	Long-term contracts	2g	
g	Merchant marine capital construction funds	2h	
h	Section 833(b) deduction (Blue Cross, Blue Shield, and similar type organizations only)	2i	
i	Tax shelter farm activities (personal service corporations only)	2j	
j	Passive activities (closely held corporations and personal service corporations only)	2k	
k	Loss limitations	2l	
l	Depletion	2m	
m	Tax-exempt interest income from specified private activity bonds	2n	
n	Intangible drilling costs	2o	
o	Other adjustments and preferences	3	70361.
3	Pre-adjustment alternative minimum taxable income (AMTI). Combine lines 1 through 2o		
4	Adjusted current earnings (ACE) adjustment:	4a	70361.
a	ACE from line 10 of the ACE worksheet in the instructions	4b	0.
b	Subtract line 3 from line 4a. If line 3 exceeds line 4a, enter the difference as a negative amount (see instructions)	4c	
c	Multiply line 4b by 75% (.75). Enter the result as a positive amount	4d	
d	Enter the excess, if any, of the corporation's total increases in AMTI from prior year ACE adjustments over its total reductions in AMTI from prior year ACE adjustments (see instructions). Note: You must enter an amount on line 4d (even if line 4b is positive)		
e	ACE adjustment.	4e	0.
	• If line 4b is zero or more, enter the amount from line 4c	5	70361.
	• If line 4b is less than zero, enter the smaller of line 4c or line 4d as a negative amount	6	
5	Combine lines 3 and 4e. If zero or less, stop here; the corporation does not owe any AMT	7	70361.
6	Alternative tax net operating loss deduction (see instructions)		
7	Alternative minimum taxable income. Subtract line 6 from line 5. If the corporation held a residual interest in a REMIC, see instructions		
8	Exemption phase-out (if line 7 is \$310,000 or more, skip lines 8a and 8b and enter -0- on line 8c):	8a	0.
a	Subtract \$150,000 from line 7 (if completing this line for a member of a controlled group, see instructions). If zero or less, enter -0-	8b	0.
b	Multiply line 8a by 25% (.25)	8c	40000.
c	Exemption. Subtract line 8b from \$40,000 (if completing this line for a member of a controlled group, see instructions). If zero or less, enter -0-	9	30361.
9	Subtract line 8c from line 7. If zero or less, enter -0-	10	6072.
10	Multiply line 9 by 20% (.20)	11	
11	Alternative minimum tax foreign tax credit (AMTFTC) (see instructions)	12	6072.
12	Tentative minimum tax. Subtract line 11 from line 10	13	12467.
13	Regular tax liability before applying all credits except the foreign tax credit and the American Samoa economic development credit	14	0.
14	Alternative minimum tax. Subtract line 13 from line 12. If zero or less, enter -0-. Enter here and on Form 1120, Schedule J, line 3, or the appropriate line of the corporation's income tax return		

Form 4626 (2006)

JWA For Paperwork Reduction Act Notice, see the instructions.

* See also

Stmt 8

Adjusted Current Earnings (ACE) Worksheet

▶ See ACE Worksheet Instructions.

1 Pre-adjustment AMTI. Enter the amount from line 3 of Form 4626		1	70361.
2 ACE depreciation adjustment:			
a AMT depreciation	2a	5416.	
b ACE depreciation:			
(1) Post-1993 property	2b(1)	5416.	
(2) Post-1989, pre-1994 property	2b(2)		
(3) Pre-1990 MACRS property	2b(3)		
(4) Pre-1990 original ACRS property	2b(4)		
(5) Property described in sections 168(f)(1) through (4)	2b(5)		
(6) Other property	2b(6)		
(7) Total ACE depreciation. Add lines 2b(1) through 2b(6)	2b(7)	5416.	
c ACE depreciation adjustment. Subtract line 2b(7) from line 2a		2c	
3 Inclusion in ACE of items included in earnings and profits (E&P):			
a Tax-exempt interest income	3a		
b Death benefits from life insurance contracts	3b		
c All other distributions from life insurance contracts (including surrenders)	3c		
d Inside buildup of undistributed income in life insurance contracts	3d		
e Other items (see Regulations sections 1.56(g)-1(c)(6)(iii) through (ix) for a partial list)	3e		
f Total increase to ACE from inclusion in ACE of items included in E&P. Add lines 3a through 3e		3f	
4 Disallowance of items not deductible from E&P:			
a Certain dividends received	4a		
b Dividends paid on certain preferred stock of public utilities that are deductible under section 247	4b		
c Dividends paid to an ESOP that are deductible under section 404(k)	4c		
d Nonpatronage dividends that are paid and deductible under section 1382(c)	4d		
e Other items (see Regulations sections 1.56(g)-1(d)(3)(i) and (ii) for a partial list)	4e		
f Total increase to ACE because of disallowance of items not deductible from E&P. Add lines 4a through 4e		4f	
5 Other adjustments based on rules for figuring E&P:			
a Intangible drilling costs	5a		
b Circulation expenditures	5b		
c Organizational expenditures	5c		
d LIFO inventory adjustments	5d		
e Installment sales	5e		
f Total other E&P adjustments. Combine lines 5a through 5e		5f	
6 Disallowance of loss on exchange of debt pools		6	
7 Acquisition expenses of life insurance companies for qualified foreign contracts		7	
8 Depletion		8	
9 Basis adjustments in determining gain or loss from sale or exchange of pre-1994 property		9	
10 Adjusted current earnings. Combine lines 1, 2c, 3f, 4f, and 5f through 9. Enter the result here and on line 4a of Form 4626		10	70361.

ALTERNATIVE MINIMUM TAX DEPRECIATION REPORT

Asset No.	Description	Date Acquired	AMT Method	AMT Life	AMT Cost Or Basis	AMT Accumulated	ACE Cost Or Basis	Regular Depreciation	AMT Depreciation	ACE Depreciation
6	COMPUTER & ACCESSORIES	061501	150DB	5.00	3540.	3245.	3540.	203.	295.	295.
7	COMPUTER UPGRADES	051002	200DB	5.00	1795.	1039.	1795.	145.	145.	145.
8	BUSINESS EQUIPMENT	021003	200DB	10.00	9000.	2671.	9000.	726.	726.	726.
9	COMPUTER SYSTEMS	031403	200DB	10.00	10150.	3013.	10150.	818.	818.	818.
10	BUSINESS EQUIPMENT	101205	150DB	10.00	6500.	122.	6500.	1268.	957.	957.
	LAPTOP COMPUTERS &									
11	ACCESSORIES	051105	150DB	5.00	4835.	907.	4835.	1451.	1178.	1178.
12	AUTO	061006	SL	5.00	26746.	0.	26746.	1297.	1297.	1297.
	Totals				62566.	10997.	62566.	5908.	5416.	5416.
	MACRS AMT Adjustment								492.	

Underpayment of Estimated Tax by Corporations

▶ See separate instructions.
▶ Attach to the corporation's tax return.

OMB No. 1545-0142

2006

Name

GEMINI COMMUNICATIONS CORP

Employer identification number

11-3319854

Note: Generally, the corporation is not required to file Form 2220 (see Part II below for exceptions) because the IRS will figure any penalty owed and bill the corporation. However, the corporation may still use Form 2220 to figure the penalty. If so, enter the amount from page 2, line 34 on the estimated tax penalty line of the corporation's income tax return, but do not attach Form 2220.

Part I Required Annual Payment

1	Total tax (see instructions)	1	12467.
2a	Personal holding company tax (Schedule PH (Form 1120), line 26) included on line 1		
2b	Look-back interest included on line 1 under section 460(b)(2) for completed long-term contracts or of section 167(g) for depreciation under the income forecast method		
2c	Credit for Federal tax paid on fuels (see instructions)		
2d	Total. Add lines 2a through 2c		
3	Subtract line 2d from line 1. If the result is less than \$500, do not complete or file this form. The corporation does not owe the penalty	3	12467.
4	Enter the tax shown on the corporation's 2005 income tax return (see instructions). Caution: If the tax is zero or the tax year was for less than 12 months, skip this line and enter the amount from line 3 on line 5	4	28513.
5	Required annual payment. Enter the smaller of line 3 or line 4. If the corporation is required to skip line 4, enter the amount from line 3	5	12467.

Part II Reasons for Filing - Check the boxes below that apply. If any boxes are checked, the corporation must file Form 2220 even if it does not owe a penalty (see instructions).

- 6 ☐ The corporation is using the adjusted seasonal installment method.
- 7 ☐ The corporation is using the annualized income installment method.
- 8 ☐ The corporation is a "large corporation" figuring its first required installment based on the prior year's tax.

Part III Figuring the Underpayment

	(a)	(b)	(c)	(d)
9	04/17/2006	06/15/2006	09/15/2006	12/15/2006
10	3117.	3117.	3116.	3117.
11	785.			
12				
13		2332.	5449.	8565.
14	785.			
15		2332.	5449.	
16				
17	2332.	3117.	3116.	3117.
18				

Go to Part IV on page 2 to figure the penalty. Do not go to Part IV if there are no entries on line 17 - no penalty is owed.

Form 2220 (2006)

Part IV Figuring the Penalty

	(a)	(b)	(c)	(d)
19 Enter the date of payment or the 15th day of the 3rd month after the close of the tax year, whichever is earlier (see instructions). (Form 990-PF and Form 990-T filers: Use 5th month instead of 3rd month.)	Statement 9			
20 Number of days from due date of installment on line 9 to the date shown on line 19				
21 Number of days on line 20 after 4/15/2006 and before 7/1/2006				
22 Underpayment on line 17 x $\frac{\text{Number of days on line 21} \times 7\%}{365}$	\$	\$	\$	\$
23 Number of days on line 20 after 6/30/2006 and before 4/1/2007				
24 Underpayment on line 17 x $\frac{\text{Number of days on line 23} \times 8\%}{365}$	\$	\$	\$	\$
25 Number of days on line 20 after 3/31/2007 and before 7/1/2007				
26 Underpayment on line 17 x $\frac{\text{Number of days on line 25} \times \%}{365}$	\$	\$	\$	\$
27 Number of days on line 20 after 6/30/2007 and before 10/1/2007				
28 Underpayment on line 17 x $\frac{\text{Number of days on line 27} \times \%}{365}$	\$	\$	\$	\$
29 Number of days on line 20 after 9/30/2007 and before 1/1/2008				
30 Underpayment on line 17 x $\frac{\text{Number of days on line 29} \times \%}{365}$	\$	\$	\$	\$
31 Number of days on line 20 after 12/31/2007 and before 2/16/2008				
32 Underpayment on line 17 x $\frac{\text{Number of days on line 31} \times \%}{365}$	\$	\$	\$	\$
33 Add lines 22, 24, 26, 28, 30, and 32	\$ 166.	\$ 185.	\$ 124.	\$ 61.
34 Penalty. Add columns (a) through (d), of line 33. Enter the total here and on Form 1120; line 33, Form 1120-A, line 29; or the comparable line for other income tax returns				\$ 536.

* For underpayments paid after March 31, 2007: For lines 26, 28, 30, and 32, use the penalty interest rate for each calendar quarter, which the IRS will determine during the first month in the preceding quarter. These rates are published quarterly in an IRS News Release and in a revenue ruling in the Internal Revenue Bulletin. To obtain this information on the Internet, access the IRS website at www.irs.gov. You can also call 1-800-829-4933 to get interest rate information.

Form 2220 (2006)

JWA

Form **4562**

Department of the Treasury

Internal Revenue Service

Name(s) shown on return

Depreciation and Amortization
(Including Information on Listed Property) **OTHER**

▶ See separate instructions.

▶ Attach to your tax return.

OMB No. 1545-0172

2006Attachment
Sequence No. 67

Identifying number

GEMINI COMMUNICATIONS CORP**Other Depreciation****11-3319854****Part I Election To Expense Certain Property Under Section 179** Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount. See the instructions for a higher limit for certain businesses	1	108000.
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation	3	430000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2005 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2007. Add lines 9 and 10, less line 12	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.)

14	Special allowance for qualified New York Liberty or Gulf Opportunity Zone property (other than listed property) placed in service during the tax year	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2006	17	4611.
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		

Section B - Assets Placed in Service During 2006 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property	/		27.5 yrs.	MM	S/L	
i Nonresidential real property	/		27.5 yrs.	MM	S/L	
	/		39 yrs.	MM	S/L	
	/			MM	S/L	

Section C - Assets Placed in Service During 2006 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year	/		40 yrs.	MM	S/L	

Part IV Summary (see instructions)

21	Listed property. Enter amount from line 28	21	1297.
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr.	22	5908.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V Listed Property (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement.)
Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A - Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? ☒ Yes ☐ No **24b** If "Yes," is the evidence written? ☒ Yes ☐ No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special allowance for qualified New York Liberty or Gulf Opportunity Zone property placed in service during the tax year and used more than 50% in a qualified business use								25
26 Property used more than 50% in a qualified business use:								
	:	:	%					
	:	:	%					
	:	:	%					
27 Property used 50% or less in a qualified business use:								
AUTO	06.10.06	48.50 %	26746.	12972.5.00	S/L-HY		1297.	
	:	:	%			S/L-		
	:	:	%			S/L-		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1								28 1297.
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1								29

Section B - Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person.
 If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle		(b) Vehicle		(c) Vehicle		(d) Vehicle 1		(e) Vehicle		(f) Vehicle	
30 Total business/investment miles driven during the year (do not include commuting miles)							12346					
31 Total commuting miles driven during the year							1872					
32 Total other personal (noncommuting) miles driven							11238					
33 Total miles driven during the year. Add lines 30 through 32							25456					
34 Was the vehicle available for personal use during off-duty hours?	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons.

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use?		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2006 tax year:					
	:	:			
	:	:			
43 Amortization of costs that began before your 2006 tax year					43
44 Total. Add amounts in column (f). See the instructions for where to report					44

2006 DEPRECIATION AND AMORTIZATION REPORT
Other Depreciation

OTHER

Asset No.	Description	Date Acquired	Method	Life	Line No.	Unadjusted Cost Or Basis	Bus % Excl	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Current Year Deduction
1	COMPUTERS & ACCESSORIES	0101982000	DB5.00	17		18323.			18323.	18323.		0.
2	CELLULAR EQUIPMENT	0201992000	DB5.00	17		15500.			15500.	15500.		0.
3	COMPUTER UPGRADES	0301002000	DB5.00	17		6178.			6178.	6178.		0.
4	OFFICE EQUIPMENT	0210002000	DB5.00	17		4480.			4480.	4480.		0.
5	OFFICE FURNITURE	0210002000	DB5.00	17		6975.			6975.	6975.		0.
6	COMPUTER & ACCESSORIES	0615012000	DB5.00	17		3540.			3540.	3337.		203.
7	COMPUTER UPGRADES	0510022000	DB5.00	17		1795.		539.	1256.	1039.		145.
8	BUSINESS EQUIPMENT	0210032000	DB10.00	17		9000.		2700.	6300.	2671.		726.
9	COMPUTER SYSTEMS	0314032000	DB10.00	17		10150.		3045.	7105.	3013.		818.
10	BUSINESS EQUIPMENT	1012052000	DB10.00	17		6500.			6500.	163.		1268.
11	LAPTOP COMPUTERS & ACCESSORIES	0511105200	DB5.00	17		4835.			4835.	1209.		1451.
12	AUTO	061006SL	5.00	21		26746.	5150		26746.	26746.		2675.
	Less Exclusion					<13774.>			<13774.>			<1378.>
	* Total Other Depreciation					100248.		6284.	93964.	62888.		5908.
	Current Year Activity					87276.		6284.	80992.	62888.		
	Beginning balance					26746.		0.	26746.	0.		
	Acquisitions											

* ITC, Section 179, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

(D) - Asset disposed

OTHER

* ITC. Section 179, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

(D) - Asset disposed

10.2

Form 1120	Other Income	Statement	1
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Description	Amount
New Jersey Tax Refund - Based on Income	535.
Total to Form 1120, Line 10	535.

Form 1120	Taxes and Licenses	Statement	2
-----------	--------------------	-----------	---

Description	Amount
PAYROLL TAX	17828.
STATE CORP TAX	10900.
New Jersey Taxes - Based on Income	390.
Total to Form 1120, Line 17	29118.

Current Year Contributions	Statement	3
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Description	Amount
CASH	1040.
Total Current Year Contributions	1040.

Contributions

Statement 4

Contribution Subject to Limitation:

Carryover of Prior Years Unused Contributions

For Tax Year 2001

For Tax Year 2002

For Tax Year 2003

For Tax Year 2004

For Tax Year 2005

Total Carryover

Current Year Contributions

1040

Total Contributions Available

1040

Taxable Income Limitation as Adjusted

7091

Excess Contributions

0

Allowable Contributions Deduction

1040

Total Contribution Deduction

1040

Form 1120	Other Deductions	Statement 5
Description		Amount
OFFICE SUPPLIES		7138.
PROFESSIONAL FEES		4293.
POSTAGE & DELIVERY		412.
BUSINESS INSURANCE		718.
DUES & SUBSCRIPTIONS		350.
ON LINE SERVICE		5315.
PARKING/TOLLS		600.
PRINTING & REPRODUCTION		1905.
TRAVEL		40134.
TELEPHONE		927.
AUTO LEASING		7782.
OFFICE EXPENSE		4872.
BANK CHARGES		1110.
CONSULTING SERVICES		787473.
FILING FEES		64.
AUTO OIL & GAS		2407.
PAYROLL SERVICES		381.
AUTO INSURANCE		2329.
OFFICE CLEANING		200.
CUSTOMER REFUND		425.
EQUIPMENT RENTAL		450.
LICENSES & PERMITS		906.
PROFESSIONAL DEVELOPMENT		1475.
RECRUITING		1119.
UTILITIES		2287.
INCENTIVES		1150.
HEALTH INSURANCE		12818.
COMMISSIONS		89584.
WEB MARKETING		28800.
Meals and Entertainment		25641.
Total to Form 1120, Line 26		1033065.

Tax Computation		Statement	6
1. Taxable Income	69869		
2. Lesser of Line 1 or First Bracket Amount . .	50000		
3. Line 1 Less Line 2	19869		
4. Lesser of Line 3 or Second Bracket Amount . .	19869		
5. Line 3 Less Line 4	0		
6. Income Subject to 34% Tax Rate	0		
7. Income Subject to 35% Tax Rate	0		
8. 15 Percent of Line 2	7500		
9. 25 Percent of Line 4	4967		
10. 34 Percent of Line 6	0		
11. 35 Percent of Line 7	0		
12. Additional 5% Surtax.	0		
13. Additional 3% Surtax	0		
14. Total Income Tax			12467

Schedule L	Other Current Liabilities	Statement	7
Description	Beginning of Tax Year	End of Tax Year	
CREDIT CARDS	4836.	3416.	
PAYROLL LIABILITIES			
Total to Schedule L, Line 18	4836.	3416.	

Form 4626

AMT Contributions

Statement 8

Carryover of Prior Years Unused Contributions

For Tax Year 2001

For Tax Year 2002

For Tax Year 2003

For Tax Year 2004

For Tax Year 2005

Total Carryover

1040

Current Year Contributions

1040

Total Contributions

7140

10% of Taxable Income as Adjusted

0

Excess Contributions

1040

Allowable Contributions

AMT charitable deduction

1040

Regular contribution deduction

1040

AMT contribution adjustment

0

Form 2220		Computation of Underpayment Penalty						Statement	9
Q T R	EVENT AMOUNT TYPE	*	REMAINING UNDERPAYMENT	PERIOD OF UNDERPAYMENT		DAYS	INT RATE	AMOUNT OF PENALTY	
A	Q		2332.	04/15/2006	06/30/2006	76	7%	34.	
	R		2332.	06/30/2006	03/15/2007	258	8%	132.	
B	Q		3117.	06/15/2006	06/30/2006	15	7%	9.	
	R		3117.	06/30/2006	03/15/2007	258	8%	176.	
C	Q		3116.	09/15/2006	03/15/2007	181	8%	124.	
D	Q		3117.	12/15/2006	03/15/2007	90	8%	61.	
Total to Form 2220, Line 34								536.	

Event Type: Q = Amount underpaid at start of quarter
P = Payment
W = Withholding
R = Interest rate change
L = Switch to or from a leap year

ESTIMATED TAX WORKSHEET (Keep for your records) - DO NOT FILE

1. Total Estimated Tax for the current taxable year	1. 1500.
2. Voucher 1 Due (enter 25% of Line 1)	2. 1500.
3. Voucher 2 Due (enter 25% of Line 1)	3.
4. Voucher 3 Due (enter 25% of Line 1)	4. 6000.
5. Voucher 4 Due (enter 25% of Line 1)	5. 1500.

Record of Estimated Tax Payments

Voucher Number	(a) Date	(b) Amount	(c) Overpayment Credit From Last Year's Return	(d) Total Amount Paid and Credited For This Installment (Add (b) & (c))
1		1500.		1500.
2				
3				
4				
Total ➡		1500.		1500.

Amended Computation (Use if your estimated tax changes after you have filed one or more estimated tax vouchers).

1. Enter the amended estimated tax
2. Less (a) Amount of overpayment credit from last year's return
(see instruction 5)
- (b) Previous estimated tax payment(s) made this year:

From Voucher 1
From Voucher 2
From Voucher 3
- (c) Total Lines 2(a) and 2(b)
3. Unpaid balance (Line 1 minus Line 2 (c))
4. Unpaid balance to be paid as follows:

(a) On Voucher 2 if unused - 50% of amended estimated tax (Line 1) less payments made (Line 2(c))
(b) On Voucher 3 if unused - 75% of amended estimated tax (Line 1) less payments made
(c) On Voucher 4 - 100% of amended estimated tax (Line 1) less payments made
(d) Total of Lines 4(a), 4(b) and 4(c)
5. Subtract Line 4(d) from Line 3. (If result is not zero, review calculations)

CBT-150C ESTIMATED PAYMENT VOUCHER

PAYMENT BY E-CHECK, ELECTRONIC FUNDS TRANSFER (EFT) AND CREDIT CARD

You may pay your 2007 New Jersey Corporation Business taxes and estimated tax for 2008 electronically by e-check or electronic funds transfer (EFT) or by credit card. Go to the Division of Taxation's website at: www.state.nj.us/treasury/taxation and select 'Pay Online'. Taxpayers who do not have access to the Internet may call the Division's Customer Service Center at 609-292-6400.

If you choose to pay by credit card (Visa, MasterCard, Discover/Novus or American Express), a convenience fee of 2.49% must be paid directly to Official Payments Corporation. You may also pay by phone at 1-800-2PAYTAX, toll free. You will be prompted to enter a jurisdiction code to make your payment. The code for New Jersey is 4000.

If you are not currently enrolled in the Electronic Funds Transfer program with the Division of Revenue, visit their website at: www.state.nj.us/treasury/revenue/enrolleft.htm.

DO NOT USE THE CBT-100-V, CBT-100S-V, CBT-150C or CBT-150S PAYMENT VOUCHER IF USING ONE OF THE ABOVE METHODS FOR PAYMENT. THE CBT-200-TC OR CBT-200-TS RETURN MUST BE SUBMITTED NO MATTER WHAT METHOD OF PAYMENT IS USED.

Payment by Check

Send your 2008 estimated tax payment with the CBT-150C voucher below to: State of New Jersey, Division of Taxation, Revenue Processing Center, PO Box 193, Trenton, NJ 08646-0193.

DO NOT INCLUDE THE ESTIMATED PAYMENT WITH YOUR CBT RETURN.

666441
08-27-07

CBT-150C

Due Date
04/16/07

Voucher #1

113-319-854/000 GEMI
GEMINI COMMUNICATIONS CORP
33 WINDING WAY
WAYNE, NJ 07470

State of NJ - Division of Taxation
Revenue Processing Center
PO Box 193
Trenton, NJ 08646-0193

**Corporation Business Tax Statement of Estimated Tax
For Tax Year**

Beginning 01/01/2007 and ending 12/31/2007

Make Check Payable to "State of New Jersey - "CBT"
Write your Federal ID# and tax year on the check

1. Amount of this installment	\$	150000
2. Amount of overpayment credit (See instruction 5)	\$	00
3. Amount of this installment payment (Line 1 minus Line 2)	\$	150000

CBT-150C ESTIMATED PAYMENT VOUCHER

PAYMENT BY E-CHECK, ELECTRONIC FUNDS TRANSFER (EFT) AND CREDIT CARD

You may pay your 2007 New Jersey Corporation Business taxes and estimated tax for 2008 electronically by e-check or electronic funds transfer (EFT) or by credit card. Go to the Division of Taxation's website at: www.state.nj.us/treasury/taxation and select 'Pay Online'. Taxpayers who do not have access to the Internet may call the Division's Customer Service Center at 609-292-6400.

If you choose to pay by credit card (Visa, MasterCard, Discover/Novus or American Express), a convenience fee of 2.49% must be paid directly to Official Payments Corporation. You may also pay by phone at 1-800-2PAYTAX, toll free. You will be prompted to enter a jurisdiction code to make your payment. The code for New Jersey is 4000.

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DO NOT USE THE CBT-100-V, CBT-100S-V, CBT-150C or CBT-150S PAYMENT VOUCHER IF USING ONE OF THE ABOVE METHODS FOR PAYMENT. THE CBT-200-TC OR CBT-200-TS RETURN MUST BE SUBMITTED NO MATTER WHAT METHOD OF PAYMENT IS USED.

Payment by Check

Send your 2008 estimated tax payment with the CBT-150C voucher below to: State of New Jersey, Division of Taxation, Revenue Processing Center, PO Box 193, Trenton, NJ 08646-0193.

DO NOT INCLUDE THE ESTIMATED PAYMENT WITH YOUR CBT RETURN.

666441
08-27-07

CBT-150C

Due Date
06/15/07

Voucher #2

113-319-854/000 GEMI
GEMINI COMMUNICATIONS CORP
33 WINDING WAY
WAYNE, NJ 07470

State of NJ - Division of Taxation
Revenue Processing Center
PO Box 193
Trenton, NJ 08646-0193

**Corporation Business Tax Statement of Estimated Tax
For Tax Year**

Beginning 01/01/2007 and ending 12/31/2007

Make Check Payable to "State of New Jersey - "CBT"
Write your Federal ID# and tax year on the check

1. Amount of this installment	\$	00
2. Amount of overpayment credit (See instruction 5)	\$	00
3. Amount of this installment payment (Line 1 minus Line 2)	\$	00

CBT-150C ESTIMATED PAYMENT VOUCHER

PAYMENT BY E-CHECK, ELECTRONIC FUNDS TRANSFER (EFT) AND CREDIT CARD

You may pay your 2007 New Jersey Corporation Business taxes and estimated tax for 2008 electronically by e-check or electronic funds transfer (EFT) or by credit card. Go to the Division of Taxation's website at: www.state.nj.us/treasury/taxation and select 'Pay Online'. Taxpayers who do not have access to the Internet may call the Division's Customer Service Center at 609-292-6400.

If you choose to pay by credit card (Visa, MasterCard, Discover/Novus or American Express), a convenience fee of 2.49% must be paid directly to Official Payments Corporation. You may also pay by phone at 1-800-2PAYTAX, toll free. You will be prompted to enter a jurisdiction code to make your payment. The code for New Jersey is 4000.

If you are not currently enrolled in the Electronic Funds Transfer program with the Division of Revenue, visit their website at: www.state.nj.us/treasury/revenue/enrolleft.htm.

DO NOT USE THE CBT-100-V, CBT-100S-V, CBT-150C or CBT-150S PAYMENT VOUCHER IF USING ONE OF THE ABOVE METHODS FOR PAYMENT. THE CBT-200-TC OR CBT-200-TS RETURN MUST BE SUBMITTED NO MATTER WHAT METHOD OF PAYMENT IS USED.

Payment by Check

Send your 2008 estimated tax payment with the CBT-150C voucher below to: State of New Jersey, Division of Taxation, Revenue Processing Center, PO Box 193, Trenton, NJ 08646-0193.

DO NOT INCLUDE THE ESTIMATED PAYMENT WITH YOUR CBT RETURN.

666441
08-27-07

CBT-150C

Due Date
09/17/07

Voucher #3

113-319-854/000 GEMI
GEMINI COMMUNICATIONS CORP
33 WINDING WAY
WAYNE, NJ 07470

**State of NJ - Division of Taxation
Revenue Processing Center
PO Box 193
Trenton, NJ 08646-0193**

Corporation Business Tax Statement of Estimated Tax For Tax Year

Beginning 01/01/2007 and ending 12/31/2007

Make Check Payable to "State of New Jersey - "CBT"
Write your Federal ID# and tax year on the check

1. Amount of this installment	\$	00
2. Amount of overpayment credit (See instruction 5)	\$	00
3. Amount of this installment payment (Line 1 minus Line 2)	\$	00

CBT-150C ESTIMATED PAYMENT VOUCHER

PAYMENT BY E-CHECK, ELECTRONIC FUNDS TRANSFER (EFT) AND CREDIT CARD

You may pay your 2007 New Jersey Corporation Business taxes and estimated tax for 2008 electronically by e-check or electronic funds transfer (EFT) or by credit card. Go to the Division of Taxation's website at: www.state.nj.us/treasury/taxation and select 'Pay Online'. Taxpayers who do not have access to the Internet may call the Division's Customer Service Center at 609-292-6400.

If you choose to pay by credit card (Visa, MasterCard, Discover/Novus or American Express), a convenience fee of 2.49% must be paid directly to Official Payments Corporation. You may also pay by phone at 1-800-2PAYTAX, toll free. You will be prompted to enter a jurisdiction code to make your payment. The code for New Jersey is 4000.

If you are not currently enrolled in the Electronic Funds Transfer program with the Division of Revenue, visit their website at: www.state.nj.us/treasury/revenue/enrolleft.htm.

DO NOT USE THE CBT-100-V, CBT-100S-V, CBT-150C or CBT-150S PAYMENT VOUCHER IF USING ONE OF THE ABOVE METHODS FOR PAYMENT. THE CBT-200-TC OR CBT-200-TS RETURN MUST BE SUBMITTED NO MATTER WHAT METHOD OF PAYMENT IS USED.

Payment by Check

Send your 2008 estimated tax payment with the CBT-150C voucher below to: State of New Jersey, Division of Taxation, Revenue Processing Center, PO Box 193, Trenton, NJ 08646-0193.

DO NOT INCLUDE THE ESTIMATED PAYMENT WITH YOUR CBT RETURN.

666441
08-27-07

CBT-150C

Due Date
12/17/07

Voucher #4

113-319-854/000 GEMI
GEMINI COMMUNICATIONS CORP
33 WINDING WAY
WAYNE, NJ 07470

**State of NJ - Division of Taxation
Revenue Processing Center
PO Box 193
Trenton, NJ 08646-0193**

**Corporation Business Tax Statement of Estimated Tax
For Tax Year**

Beginning 01/01/2007 and ending 12/31/2007

Make Check Payable to "State of New Jersey - "CBT"
Write your Federal ID# and tax year on the check

1. Amount of this installment	\$	00
2. Amount of overpayment credit (See instruction 5)	\$	00
3. Amount of this installment payment (Line 1 minus Line 2)	\$	00

2007 CBT-100-V PAYMENT VOUCHER

PAYMENT BY E-CHECK, ELECTRONIC FUNDS TRANSFER (EFT) AND CREDIT CARD

You may pay your 2007 New Jersey Corporation Business taxes and estimated tax for 2008 electronically by e-check or electronic funds transfer (EFT) or by credit card. Go to the Division of Taxation's website at: www.state.nj.us/treasury/taxation and select 'Pay Online'. Taxpayers who do not have access to the Internet may call the Division's Customer Service Center at 609-292-6400.

If you choose to pay by credit card (Visa, MasterCard, Discover/Novus or American Express), a convenience fee of 2.49% must be paid directly to Official Payments Corporation. You may also pay by phone at 1-800-2PAYTAX, toll free. You will be prompted to enter a jurisdiction code to make your payment. The code for New Jersey is 4000.

If you are not currently enrolled in the Electronic Funds Transfer program with the Division of Revenue, visit their website at: www.state.nj.us/treasury/revenue/enrolleft.htm.

DO NOT USE THE CBT-100-V, CBT-100S-V, CBT-150C or CBT-150S PAYMENT VOUCHER IF USING ONE OF THE ABOVE METHODS FOR PAYMENT. THE CBT-200-TC OR CBT-200-TS RETURN MUST BE SUBMITTED NO MATTER WHAT METHOD OF PAYMENT IS USED.

Payment by Check

If you are paying your 2007 New Jersey Corporation Business Tax by check, be sure to enclose the payment voucher printed below with your check or money order and enclose it with your return. Mail to: State of New Jersey, Division of Taxation, Revenue Processing Center, PO Box 666, Trenton, NJ 08646-0666.

If you are applying for an Extension of Time to file your return, send your payment along with your Application for Extension of Time to File CBT-200-TC voucher to: State of New Jersey, Division of Taxation, Revenue Processing Center, PO Box 666, Trenton, NJ 08646-0666.

666521 08-27-07

**CBT-100-V
2006 Corporation Business Tax
Payment Voucher**

For the period beginning 01/01/2006 and ending 12/31/2006

113-319-854/000 GEMI
GEMINI COMMUNICATIONS CORP
33 WINDING WAY
WAYNE, NJ 07470

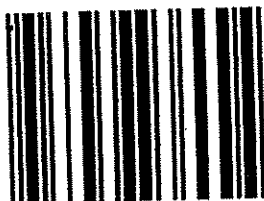
Make Check Payable to 'State of New Jersey - CBT'
Write your Federal ID # and tax year on the check

State of New Jersey
Division of Taxation
Revenue Processing Center
PO Box 666
Trenton, NJ 08646-0666

Enter amount of payment here:

\$ 5303.00

2006
CBT-100
PAGE 1



**NEW JERSEY CORPORATION
BUSINESS TAX RETURN**

For taxable years ending on or after July 31, 2006 through June 30, 2007
Taxable year beginning **01/01/2006**, and ending **12/31/2006**

1019

Check if address change appears below.

Federal Employer ID #

NJ Corporation #

113-319-854/000

Corporation Name

GEMINI COMMUNICATIONS CORP

Mailing Address

33 WINDING WAY

City

WAYNE

State

NJ

Zip Code

07470

Check if applicable

Initial return

1120-S filer

Inactive

State and date of incorporation **DE 05/09/1996**

Date authorized to do business in NJ **05/09/1996**

Federal business activity code

541600

Corporation books are in the care of
at

Telephone Number

(201)659-5981

DIVISION USE:

RP

NP

A

R

1	Entire net income from Schedule A, line 38 (if a net loss, enter zero)	1	69000 .
2	Allocation factor from Schedule J, Part III, line 5. Non-allocating taxpayers should not make entry on line 2	2	69000 .
3	Allocated net income - Multiply line 1 by line 2. Non-allocating taxpayers enter amount from line 1	3	
4 a)	Total nonoperational income (Schedule O, Part I) (see instruction 40)	4a	
4 b)	Allocated New Jersey nonoperational income (Schedule O, Part III)	4b	69000 .
5	Total operational and nonoperational income (line 3 plus line 4(b))	5	
6	Investment Company - Enter 40% of line 1	6	
7	Real Estate Investment Trust - Enter 4% of line 1	7	
8	Tax Base - Enter amount from line 5, 6 or 7, whichever is applicable	8	69000 .
9	Amount of Tax - Multiply line 8 by the applicable tax rate (see instruction 11(a))	9	5175 .
10	Credit for taxes paid to other jurisdictions (see instruction 34(a))	10	
11	Subtract line 10 from line 9	11	5175 .
12	Tax Credits (from Schedule A-3) (see instruction 46)	12	
13	TOTAL CBT TAX LIABILITY - line 11 minus line 12	13	5175 .
14	Alternative Minimum Assessment (Schedule AM, Part VI, line 5)	14	0 .
	Check and enter zero if AMA paid by a Key Corporation (see instruction 23)		5175 .
15	Tax Due (greater of line 13 or 14 or minimum tax due from Sch. A-GR or instruction 11(d))	15	0 .
16	Key Corporation AMA Payment (Form 401, Part II, line 5)	16	0 .
17	Key Corporation Throw Out Payment (Form 400)	17	5175 .
18	Subtotal (Sum of lines 15, 16 and 17)	18	207 .
19	Surat - Enter 4% of line 18	19	
20	INSTALLMENT PAYMENT (Only applies if line 15 is \$500 see instruction 47)	20	0 .
21	Professional Corporation Fees (Schedule PC, line 5)	21	5382 .
22	TOTAL TAX AND PROFESSIONAL CORPORATION FEES (Sum of lines 18, 19, 20 and 21)	22	390 .
23	Payments & Credits (see instruction 48)	23	
	a) Payments made by Partnerships on behalf of taxpayer (attach copies of all NJ-K-1's)	23a	4992 .
24	Balance of Tax Due - line 22 minus line 23 and 23(a)	24	311 .
25	Penalty and Interest Due - (see instructions 7(e) and 49) See Statement 1	25	5303 .
26	Total Balance Due - line 24 plus line 25	26	
27	If line 23 plus 23(a) is greater than 22 plus 25, enter overpayment		
28	Amount of line 27 to be Credited to 2007 Refunded		

DIVISION USE

I declare under the penalties provided by law, that this return (including any accompanying schedules and statements) has been examined by me and to the best of my knowledge and belief is a true, correct and complete return. If the return is prepared by a person other than the taxpayer, his declaration is based on all the information relating to the matters required to be reported in the return of which he has knowledge.

PRESIDENT

Date	Signature	Title
Paid Preparer's Signature	Federal Identification Number	
01/14/08 Lynne Imperato	P00530891	
Firm's Name and Address	Federal Employer Identification Number	
66-66 Grand Ave. Maspeth, NY		

1019

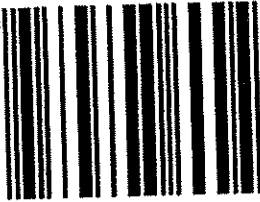
Name **GEMINI COMMUNICATIONS CORP**Federal ID Number **113-319-854/000****SCHEDULE A** Computation of Entire Net Income (See instruction 16) Every Corporation must complete Lines 1 - 38 of this schedule.

1. Gross receipts or sales	<u>1481720</u>	Less returns and allowances		1	1481720
2. Less: Cost of goods sold (Schedule A-2, line 8)				2	
3. Gross profit - Subtract line 2 from line 1				3	1481720
4. Dividends				4	
5. Interest				5	
6. Gross rents				6	
7. Gross royalties				7	
8. Capital gain net income (attach separate Federal Schedule D)				8	
9. Net gain or (loss) from Federal Form 4797 (attach Federal Form 4797)				9	535
10. Other income (attach schedule)	<u>See Statement 2</u>			10	1482255
11. TOTAL INCOME - Add lines 3 through 10				11	247108
12. Compensation of officers (Schedule F)				12	33519
13. Salaries and wages	<u>33519</u>	Less jobs credit		13	6828
14. Repairs (Do not include capital expenditures)				14	
15. Bad debts				15	24000
16. Rents				16	29118
17. Taxes				17	1800
18. Interest				18	1040
19. Contributions				19	
20a. Depreciation from Federal Form 4562 (attach copy)		20a	<u>5908</u>		5908
20b. Less depreciation claimed in Schedule A and elsewhere on return		20b		20c	
21. Depletion				21	
22. Advertising				22	30000
23. Pension, profit-sharing plans, etc.				23	
24. Employee benefit programs				24	
25. Domestic production activities deduction				25	
26. Other deductions (attach schedule)	<u>See Statement 3</u>			26	1033065
27. TOTAL DEDUCTIONS - Add lines 12 through 26				27	1412386
28. Taxable income before net operating loss deductions and special deductions (line 11 less				28	69869
line 27 must agree with line 28, page 1 of the Unconsolidated Federal Form 1120, or the appropriate line item from the Federal Forms 1120-IC-DISC, 1120-FSC or 1120-A, whichever is applicable. (see instructions 8(b) and 16(c))					

NEW JERSEY ADJUSTMENTS - LINES 29-38 MUST BE COMPLETED ON THIS FORM

29. Interest on Federal, State, Municipal and other obligations not included in line 5 above (see instruction 16(d))		29	
30. Related interest addback (Schedule G, Part I)		30	
31. New Jersey State and other states taxes deducted above (see instruction 16(f))		31	390
32. Depreciation and other adjustments from Schedule S (see instruction 45)		32	<724 .>
33. (a) Deduction for IRC Section 78 Gross-up not deducted at line 37 below		33a	
(b) Other deductions and additions. Explain on separate rider. (see instruction 16(h))	<u>Stmt 4</u>	33b	<535 .>
(c) Elimination of nonoperational activity (Schedule O, Part I)		33c	
(d) Interest and intangible expenses and costs addback (Schedule G, Part II)		33d	
34. Entire net income before net operating loss deduction and dividend exclusion (total of lines 28 through 33 inclusive)		34	69000
35. Net operating loss deduction from Form 500 (see instruction 16(i) and 17)		35	
36. Entire net income before dividend exclusion (line 34 minus line 35)		36	69000
37. Dividend exclusion from Schedule R, line 7. (see instruction 16(j))		37	
38. ENTIRE NET INCOME (line 36 minus line 37 - carry to page 1, line 1)		38	69000

1019



Name GEMINI COMMUNICATIONS CORP	Federal ID Number 113-319-854/000
SCHEDULE A-1 NET OPERATING LOSS DEDUCTION AND CARRYOVER	

Schedule A-1 has been replaced by Form 500. Net operating losses must be detailed on Form 500 which is available separately. To obtain this form and related information, refer to the Index on page 13.

SCHEDULE A-2 COST OF GOODS SOLD (See Instruction 18)

- | | | |
|----|--|----|
| 1. | Inventory at beginning of year | 1. |
| 2. | Purchases | 2. |
| 3. | Cost of labor | 3. |
| 4. | Additional section 263A costs | 4. |
| 5. | Other costs (attach schedule) | 5. |
| 6. | Total - Add lines 1 through 5 | 6. |
| 7. | Inventory at end of year | 7. |
| 8. | Cost of goods sold - Subtract line 7 from line 6. Enter here and on Schedule A, line 2 | 8. |

SCHEDULE A-3 SUMMARY OF TAX CREDITS (See Instruction 19)

- | | | |
|-----|---|-----|
| 1. | HMO Assistance Fund Tax Credit from Form 310 | 1. |
| 2. | New Jobs Investment Tax Credit from Form 304 | 2. |
| 3. | EITHER: a) Urban Enterprise Zone Employee Tax Credit from Form 300 | |
| | OR b) Urban Enterprise Zone Investment Tax Credit from Form 301 | 3. |
| 4. | Redevelopment Authority Project Tax Credit from Form 302 | 4. |
| 5. | Recycling Equipment Tax Credit from Form 303 | 5. |
| 6. | Manufacturing Equipment and Employment Investment Tax Credit from Form 305 | 6. |
| 7. | Research and Development Tax Credit from Form 306 | 7. |
| 8. | Smart Moves for Business Programs Tax Credit from Form 307 | 8. |
| 9. | Small New Jersey-Based High-Technology Business Investment Tax Credit from Form 308 | 9. |
| 10. | Neighborhood Revitalization State Tax Credit from Form 311 | 10. |
| 11. | Effluent Equipment Tax Credit from Form 312 | 11. |
| 12. | Economic Recovery Tax Credit from Form 313 | 12. |
| 13. | Remediation Tax Credit from Form 314 | 13. |
| 14. | AMA Tax Credit from Form 315 | 14. |
| 15. | Business Retention and Relocation Tax Credit from Form 316 | 15. |
| 16. | Sheltered Workshop Tax Credit from Form 317 | 16. |
| 17. | Film Production Tax Credit from Form 318 | 17. |
| 18. | Other Tax Credits (see instruction 46(r)) | 18. |
| 19. | Total tax credits taken on this return. Add lines 1 through 18. Enter here and on page 1, line 12 | 19. |

66603
12-11-08

1019

**ALL CORPORATIONS MUST COMPLETE THIS SCHEDULE
AND SUBMIT IT WITH THEIR CBT-100 TAX RETURN**

Name GEMINI COMMUNICATIONS CORP	Federal ID Number 113-319-854/000
SCHEDULE A-4 SUMMARY SCHEDULE (See instruction 20)	

Net Operating Loss Deduction and Carryover 1. Form 500, line 6 minus line 9 1.	0 .	7. Schedule J, Part III, line 2(h) ... 7. 0 . 8. Schedule J, Part III, line 2(i) ... 8. 9. Schedule J, Part III, line 3(c) ... 9.
Interest and Intangible Costs and Expenses 2. Schedule G, Part I, line b ... 2. 3. Schedule G, Part II, line b ... 3.	0 .	Non-Operational Income Information 10. Schedule O, Part III, line 31 ... 10. 0 .
Schedule J Information 4. Schedule J, Part III, line 1(c) 4. 5. Schedule J, Part III, line 2(f) 5. 6. Schedule J, Part III, line 2(g) 6.	0 .	Dividend Exclusion Information 11. Schedule R, line 4 11. 0 . 12. Schedule R, line 6 12. 0 .
	0 .	Schedule A-GR Information 13. Schedule A-GR, line 6 13.

Historical Information (All corporations)	Year 2003	Year 2004	Year 2005	Year 2006
14. Schedule AM, Part III, line 1 ...	468636 .	775460 .	1436115 .	1482255 .
15. Schedule AM, Part III, line 2 ...	49896 .	53967 .	0 .	0 .

SCHEDULE A-5 FEDERAL IRC SECTION 199 ADJUSTMENT (See instruction 21)

1. Federal Section 199 Domestic Production expensed in arriving at federal taxable income
2. Less: New Jersey Separate Entity Domestic Production allowed from Form 501
3. Net Section 199 adjustment - line 1 minus line 2. Include on Schedule A, line 33(b)

NAME AS SHOWN ON RETURN

FEDERAL ID NUMBER

113-319-854/000

GEMINI COMMUNICATIONS CORP**SCHEDULE A-GR COMPUTATION OF NEW JERSEY GROSS RECEIPTS AND MINIMUM TAX (See Instruction 22)**

1. Enter sales of tangible personal property shipped to points within New Jersey	1	1481720.
2. Enter services performed in New Jersey	2	0.
3. Enter rentals of property situated in New Jersey	3	0.
4. Enter royalties for the use in New Jersey of patents and copyrights	4	0.
5. Enter all other business receipts earned in New Jersey	5	535.
6. Total New Jersey Gross Receipts	6	1482255.
7. Enter minimum tax per instruction 11(d). Carry to page 1, line 15	7	2000.

SCHEDULE AM ALTERNATIVE MINIMUM ASSESSMENT FOR C CORPORATIONS (See Instruction 23)**PART I COMPUTATION OF NEW JERSEY GROSS RECEIPTS**

1. Enter sales of tangible personal property shipped to points within New Jersey	1	1481720.
2. Enter services performed in New Jersey	2	
3. Enter rentals of property situated in New Jersey	3	
4. Enter royalties for the use in New Jersey of patents and copyrights	4	
5. Enter all other business receipts earned in New Jersey	5	535.
6. Total New Jersey Gross Receipts	6	1482255.

PART II COMPUTATION OF NEW JERSEY GROSS PROFITS

1. Enter New Jersey Gross Receipts from Part I, line 6	1	1482255.
2. Enter Cost of Goods Sold amount from Schedule A-2, line 8	2	
3. Enter the Allocation Factor or Receipts Factor from Schedule J (Non-allocators enter 100%)	3	100.0000%
4. New Jersey Cost of Goods Sold - multiply line 2 by line 3	4	
5. New Jersey Gross Profits - subtract line 4 from line 1	5	1482255.

PART III GROSS SALES AND COST OF GOODS SOLD FOR CURRENT AND PRIOR YEARS

	Year 2003	Year 2004	Year 2005	Year 2006 From Part II Above
1. NJ Gross receipts	468636.	775460.	1436115.	1482255.
2. NJ Cost of Goods Sold	49896.	53967.		

PART IV ALTERNATIVE MINIMUM ASSESSMENT BASED UPON GROSS PROFITS

1. New Jersey Gross Profits - enter amount from Part II, line 5; if less than \$1,000,000, enter zero on line 5 and go to Part V	1	1482255.
2. If line 1 is greater than \$1,000,000, but not over \$10,000,000, complete line 3. If line 1 is greater than \$10,000,000 then go to line 4.		
3. (a) Maximum exclusion amount	3(a)	\$1,000,000
(b) Subtract line 3(a) from line 1	3(b)	482255.
(c) Multiply line 3(b) by .0025	3(c)	1206.
(d) Multiply line 3(c) by 1.11111, the NJ AMA Exclusion Rate	3(d)	1340.
4. (a) If line 1 is greater than \$10,000,000, but not over \$15,000,000, multiply line 1 by .0035	4(a)	
(b) If line 1 is greater than \$15,000,000, but not over \$25,000,000, multiply line 1 by .006	4(b)	
(c) If line 1 is greater than \$25,000,000, but not over \$37,500,000, multiply line 1 by .007	4(c)	
(d) If line 1 is greater than \$37,500,000, multiply line 1 by .008	4(d)	
5. AMA based on Gross Profits - amount from line 3(d) or 4(a), 4(b), 4(c), or 4(d)	5	1340.

NAME AS SHOWN ON RETURN

FEDERAL ID NUMBER

113-319-854/000

GEMINI COMMUNICATIONS CORP**PART V ALTERNATIVE MINIMUM ASSESSMENT BASED UPON GROSS RECEIPTS**

1. New Jersey Gross Receipts - enter amount from Part I, line 6; if less than \$2,000,000, enter zero on line 5 and go to Part VI.	1	1482255.
2. If line 1 is greater than \$2,000,000, but not over \$20,000,000, complete line 3. If line 1 is greater than \$20,000,000 then go to line 4.		
3. (a) Maximum exclusion amount	3(a)	\$2,000,000
(b) Subtract line 3(a) from line 1	3(b)	
(c) Multiply line 3(b) by .00125	3(c)	
(d) Multiply line 3(c) by 1.11111, the NJ AMA Exclusion Rate	3(d)	
4. (a) If line 1 is greater than \$20,000,000, but not over \$30,000,000, multiply line 1 by .00175	4(a)	
(b) If line 1 is greater than \$30,000,000, but not over \$50,000,000, multiply line 1 by .003	4(b)	
(c) If line 1 is greater than \$50,000,000, but not over \$75,000,000, multiply line 1 by .0035	4(c)	
d) If line 1 is greater than \$75,000,000, multiply line 1 by .004	4(d)	
5. AMA based on Gross Receipts - amount from line 3(d) or 4(a), 4(b), 4(c), or 4(d)	5	0.

PART VI CORPORATION BUSINESS TAX/ALTERNATIVE MINIMUM ASSESSMENT

1. Enter amount from Part V, line 5, Alternative Minimum Assessment (Gross Receipts)	1	0.
2. Enter amount from Part IV, line 5, Alternative Minimum Assessment (Gross Profits)	2	1340.
3. Maximum Alternative Minimum Assessment	3	\$5,000,000
4. For the first privilege period, the taxpayer has the option to select the computation of the Alternative Minimum Assessment on line 1 or 2. However, once selected, the method must be employed for that privilege period, and for the next succeeding four privilege periods. Enter your selection on line 4	4	
5. Amount of Tax - enter the lesser of line 3 or line 4. Enter this amount on line 14, page 1 of the CBT-100. If taxpayer is part of an affiliated group claiming the AMA Threshold Limit, enter zero on line 14 and go to Part VII	5	

PART VII KEY CORPORATION ELECTION

1. Enter the name of the elected Key Corporation	
2. Enter the FID Number of the Key Corporation	
3. Enter the AMA tax from Part VI, line 5	3
4. Enter the CBT liability from CBT-100, page 1, line 13, or the minimum tax, whichever is greater	4
5. Excess AMA over CBT - line 3 minus line 4 (if less than zero, enter zero)	5

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SCHEDULE B BALANCE SHEET AS OF

December 31, 2006

Figures appearing below must be the same as year-end figures shown on the taxpayer's books. If not, explain and reconcile on rider.
Consolidated returns are not permitted. See Instruction 24.

Assets	Beginning of Tax Year	End of Tax Year
1. Cash	2925.	52870.
2. Trade notes and accounts receivable	() ()	() ()
(a) Reserve for bad debts	92154.	77954.
3. Loans to stockholders/affiliates		
4. Stock of subsidiaries		
5. Corporate stocks		
6. Bonds, mortgages and notes		
7. New Jersey State and Local government obligations		
8. All other government obligations		
9. Patents and copyrights		
10. Deferred charges		
11. Goodwill		
12. All other intangible personal property (itemize)	95079.	130824.
13. Total intangible personal property (total lines 1 to 12)		
14. Land	87276.	100248.
15. Buildings and other improvements	(69172) (75080)	(75080)
(a) Less accumulated depreciation		
16. Machinery and equipment	() ()	() ()
(a) Less accumulated depreciation		
17. Inventories		
18. All other tangible personalty (net) (itemize on rider)	18104.	25168.
19. Total real and tangible personal property (total lines 14 to 18)	113183.	155992.
20. Total assets (add lines 13 and 19)		
Liabilities and Stockholder's Equity		
21. Accounts payable		
22. Mortgages, notes, bonds payable in less than 1 year (attach schedule)	4836.	3416.
23. Other current liabilities (attach schedule) Statement 5		
24. Loans from stockholders/affiliates		
25. Mortgages, notes, bonds payable in 1 year or more (attach schedule)		
26. Other liabilities (attach schedule)	800.	800.
27. Capital stock: (a) Preferred stock		
(b) Common stock		
28. Paid-in or capital surplus		
29. Retained earnings - appropriated (attach schedule)	107547.	151776.
30. Retained earnings - unappropriated		
31. Adjustments to shareholders' equity (attach schedule)		
32. Less cost of treasury stock	113183.	155992.
33. Total liabilities and stockholder's equity (total lines 21 to 32)		

SCHEDULE C RECONCILIATION OF INCOME PER BOOKS WITH INCOME PER RETURN (See Instruction 25)

1. Net income per books	44229.	7. Income recorded on books this year not included in this return (itemize)	
2. Federal income tax		(a) Tax-exempt interest \$	
3. Excess of capital losses over capital gains		(b)	
4. Income subject to tax not recorded on books this year (itemize)		(c)	
5. Expenses recorded on books this year not deducted in this return (itemize) Stmt 6		8. Deductions in this tax return not charged against book income this year (itemize)	
(a) Depreciation \$		(a) Depreciation \$	
(b) Contributions Carryover \$		(b) Contributions Carryover \$	
(c) Other (itemize) \$ 25640.	25640.	9. Total of lines 7 and 8	
6. Total of lines 1 through 5	69869.	10. Income (Item 28, Sch. A) - line 6 less 9	69869.

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SCHEDULE C-1 ANALYSIS OF UNAPPROPRIATED RETAINED EARNINGS PER BOOKS (See instruction 25)

SCHEDULE C-1 ANALYSIS OF UNAPPROPRIATED RETAINED EARNINGS, ETC.		
1. Balance at beginning of year	107547.	5. Distributions (a) Cash \$ _____
2. Net income per books	44229.	(b) Stock \$ _____
3. Other increases (itemize)		(c) Property \$ _____
		6. Other decreases (itemize)
		7. Total of lines 5 and 6
4. Total of lines 1, 2 and 3	151776.	8. Balance end of year (line 4 less 7)
		151776.

SCHEDULE E **GENERAL INFORMATION** (See Instruction 26)

GENERAL INFORMATION (See instruction 26)
ALL TAXPAYERS MUST ANSWER THE FOLLOWING QUESTIONS. RIDERS MUST BE PROVIDED WHERE NECESSARY.

1. Type of business COMMUNICATIONS
Principal products handled CONSULTING
Internal Revenue Center where corresponding Federal tax return was filed Cincinnati, OH

2. FINAL DETERMINATION OF NET INCOME BY FEDERAL GOVERNMENT (See Instruction 15)
Has a change or correction in the amount of taxable income of the reporting corporation or for any other corporation purchased, merged or consolidated with the reporting corporation, been finally determined by the Internal Revenue Service, and not previously reported to New Jersey?
"Yes" or "No" NO If "Yes," an amended return must be filed.

3. Did one or more other corporations own beneficially, or control, a majority of the stock of taxpayer corporation or did the same interests own beneficially, or control, a majority of the stock of taxpayer corporation and of one or more other corporations?
"Yes" or "No" NO If "Yes," give full information below (Attach rider if necessary).

Name of Controlled Corporations	Percent of Stock Owned or Controlled	By Whom Controlled

4. Is the capital stock of the taxpayer listed on any exchange? "Yes or No" NO . If yes, specify exchanges where listed and submit taxpayer's Annual Report to stockholders for the period covered by this return.

5. Is this corporation a Professional Corporation (PC) formed pursuant to NJSA 14A:17-1 et seq. or any similar law from a possession or territory of the United States, a state, or political subdivision thereof? "Yes or No" NO . If yes, go to the next question.
How many licensed professionals are owners, shareholders, and/or employees from this PC as of the first day of the privilege period?
Attach a rider providing the names, addresses, and FID or SS numbers of the licensed professionals in the PC. If the number of licensed professionals is greater than 2, complete Schedule PC-Per Capita Licensed Professional Fee. See instruction 43 for examples of licensed professionals.

6. This question must be answered by corporations with income from sources outside the United States.
(a) Is income from sources outside the United States included in entire net income at line 38 of Schedule A. "Yes or No" N/A
(b) If the answer is "No," set forth such items of gross income, the source, the deductions and the amount of foreign taxes paid thereon. Enter at line 33(b), Schedule A, the difference between the net of such income and the amount of foreign taxes paid thereon not previously deducted.

7. During the period covered by the return, did the taxpayer acquire or dispose of directly or indirectly a controlling interest in certain commercial property? "Yes or No" NO

8. INFORMATION AND COMPENSATION (See Instruction 27)

SCHEDULE F **CORPORATE OFFICERS - GENERAL INFORMATION AND COMPENSATION** (See Instruction 27)

SCHEDULE F CORPORATE OFFICERS - GENERAL INFORMATION AND COMPENSATION (See instruction 27)							
(1) Name and Current Address of Officer	(2) Social Security Number	(3) Title	(4) Dates Employed in this position		(5) Percent of Corporation Stock Owned		(6) Amount of Compensation
			From	To	Common	Preferred	
See Statement 7							
(a) Total compensation of officers							247108.
(b) Less: Compensation of officers claimed elsewhere on the return							247108.
(c) Balance of compensation of officers (enter here and on Schedule A, line 12, page 2)							

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SCHEDULE G - PART I **INTEREST (See instruction 28)**

1. Was interest paid, accrued or incurred to a related member(s), deducted from entire net income?
 "Yes" or "No" No If "Yes", fill out the following schedule.

"Yes" or "No"		NO		If "Yes", fill out the following schedule.	
Name of Related Member		Federal ID Number	Relationship to Taxpayer	Amount Deducted	
(a) Total amount of interest deducted					
(b) Less: Exceptions (see instruction 28)					
(c) Balance of interest deducted (carry to Schedule A, line 30)					

SCHEDULE G - PART II **INTEREST EXPENSES AND COSTS AND INTANGIBLE EXPENSES AND COSTS (See instruction 28)**

1. Were intangible expenses and costs including intangible interest expenses and costs, paid, accrued or incurred to related members, deducted from entire net income? **Yes** or **No** **No** If "Yes", fill out the following schedule.

entire net income? "Yes" or "No"		If "Yes", fill out the following schedule.		
Name of Related Member	Federal ID Number	Relationship to Taxpayer	Type of Intangible Expense Deducted	Amount Deducted
(a) Total amount of intangible expenses and costs deducted				
(b) Less: Exceptions (see instruction 28)				
(c) Balance of intangible expenses and costs deducted (carry to Schedule A, line 33(d))				

SCHEDULE H TAXES (See instructions 16(f) and 29)

TAXES (See instructions 16(f) and 25)
Include all taxes paid or accrued during the accounting period wherever deducted on Schedule A.

	(a) Corporation Franchise/Business Taxes *	(b) Corporation Business/ Occupancy Taxes *	(c) Property Taxes	(d) U.C.C. or Payroll Taxes	(e) Other Taxes (attach schedule)	(f) Total
1. New Jersey Taxes	390.					390.
2. Other States & U.S. Possessions						
3. City and Local Taxes						
4. Taxes Paid to Foreign Countries						
5. Total	390.					390.
6. Combine lines 5(a) and 5(b)		390.				
7. Sales & Use Taxes Paid by a Utility Vendor						
8. Add lines 6 and 7 - Carry to Schedule A, line 31.		390.				
9. Federal Taxes						
10. Total (Combine line 5 and line 9)	390.					390.

* Include on line 4 taxes paid or accrued to any foreign country, state, province, territory, or subdivision thereof.

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GEMINI COMMUNICATIONS CORP

SCHEDULE J

Parts I, II, III,
IV, V and VI

ALL TAXPAYERS WHO MAINTAIN A REGULAR PLACE OF BUSINESS OUTSIDE OF NEW JERSEY REGARDLESS OF THE AMOUNT OF ENTIRE NET INCOME REPORTED ON SCHEDULE A, LINE 38, OF THE CBT-100 SHOULD COMPLETE SCHEDULE J. THIS SCHEDULE SHOULD BE OMITTED IF THE TAXPAYER DOES NOT MAINTAIN A REGULAR PLACE OF BUSINESS OUTSIDE THIS STATE OTHER THAN A STATUTORY OFFICE, IN WHICH CASE THE TAX LAW REQUIRES THE ALLOCATION FACTOR TO BE 100% (1.000000).

PART I ALL ALLOCATING COMPANIES MUST ANSWER THE FOLLOWING QUESTIONS (See Instruction 32)

- State the number of regular corporate places of business maintained outside this State (See Instruction 32(b))
- List the address of at least one such regular place of business
- List the States in which the taxpayer maintained a permanent and continuous place of business, indicating type of establishment, such as warehouse, factory, store, office, etc.
- Give the address of every factory, warehouse, store, or other place of business in New Jersey, indicating type of establishment
- Number of people employed (average) in New Jersey outside New Jersey
- Explain in detail internal controls used in distribution of receipts in and out of New Jersey, as shown in Part III, line 2
- State the location of the actual seat of management or control of the corporation

PART II AVERAGE VALUES (See Instruction 33)

- This schedule showing average values of real and tangible personal property must be completed by every taxpayer entitled to and electing to allocate.
- The average values of real and tangible personal property owned are to be computed on the basis of the average book values thereof and not on original cost. Rented or leased property is valued at 8 times the annual rent, including any amounts paid or accrued in addition to or in lieu of rent during the period covered by the return. All other property which is used by the taxpayer but is neither owned, rented or leased, should be valued at book value, however, if no such book value exists, the market value of the property should be used.
- The frequency upon which the amounts in Columns A and B below have been averaged is (See instruction 33).

ASSETS	AVERAGE VALUES (See Instruction 33) (Omit Cents)		DIVISION USE ONLY
	Column A - New Jersey	Column B - Everywhere	
1. Land			
2. Buildings and other Improvements			
3. Machinery and Equipment			
4. Inventories			
5. All other Tangible Personalty Owned (Itemize on Rider)			
6. Property rented or leased (8 X Annual Rent)			
7. All other Property Used			
8. Total Real and Tangible Personal Property			

PART III COMPUTATION OF ALLOCATION FACTOR (See Instruction 34)

		COLUMN A (omit cents)	COLUMN B
1. Average value of the taxpayer's real and tangible personal property:			
(a) In New Jersey (Part II, Column A, line 8)	1(a)		
(b) Everywhere (Part II, Column B, line 8)	1(b)		
(c) Percentage in New Jersey (line 1(a) divided by line 1(b)). Enter in Column B.			1(c) .
2. Receipts:			
(a) From sales of tangible personal property shipped to points within New Jersey.	2(a)		Complete by carrying the fraction to six (6) decimal places. Do not express as a percent. Example: $\frac{123,456}{1,000,000} = .123456$
(b) From services performed in New Jersey	2(b)		
(c) From rentals of property situated in New Jersey	2(c)		
(d) From royalties for the use in New Jersey of patents and copyrights	2(d)		
(e) All other business receipts earned in New Jersey. (See instruction 34(d))	2(e)		
(f) Total New Jersey receipts (Total of lines 2(a) to 2(e), inclusive, in Column A)	2(f)		
(g) Total receipts from all sales, services, rentals, royalties and other business transactions everywhere	2(g)		
(h) Less Nonsourced Receipts (see instruction 34(e))	2(h)		
(i) Total Everywhere receipts allowable (line 2(g) minus line 2(h))	2(i)		
(j) Percentage in New Jersey (line 2(f) divided by line 2(i)). Enter in Column B.			2(j) .
(k) Double-weighted receipts factor (Enter 2(i))			2(k) .
3. Wages, salaries and other personal service compensation (See instruction 34(g))			
(a) In New Jersey	3(a)		
(b) Everywhere	3(b)		
(c) Percentage of New Jersey (line 3(a) divided by line 3(b)). Enter in Column B.			3(c) .
4. Sum of New Jersey percentages shown at lines 1(c), 2(j), 2(k), and 3(c). Enter in Column B.			4 .
5. Allocation Factor (line 4 divided by four, or by the number of percentages included on line 4. See instruction 34(h)). Enter in Column B and carry to Line 2, page 1, of the CBT-100.			5 .

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GEMINI COMMUNICATIONS CORP**PART IV COMPUTATION OF THROW OUT RECEIPTS (See Instruction 35)**

Name of the Jurisdiction in which Receipts are Sourced	Total Receipts from all Sales, Services, Rental, Royalties, and Other Business Transactions
1.	
2.	
3.	
4.	
5.	
6.	
7.	
8.	
9.	
10.	
TOTAL - Add lines 1 through 10. Carry to Schedule J, Part III, line 2(h)	

PART V KEY CORPORATION DESIGNATION (See Instruction 36)

All taxpayers claiming the throw out limitation must designate a key corporation and complete Part VI below. The key corporation will be responsible for remitting the additional tax. The key corporation must complete Form 400.

Name: _____ FID # _____

PART VI COMPUTATION OF THE THROW OUT TAX EFFECT FOR LIMITATION (See Instruction 36)

1.	Entire net income from Schedule A, line 38	1.	
2.	Allocation factor from Schedule J, line 5	2.	
3.	Allocated net income - Multiply line 1 by line 2	3.	
4.	Tax Rate (See Instruction 11(a))	4.	
5.	Gross Tax Liability - Multiply line 3 by line 4	5.	
6.	Less Tax Credits	6.	()
7.	Net Tax Liability - line 5 minus line 6	7.	
8.	Suratx - Multiply line 7 by .04	8.	
9.	Total Tax Liability - line 7 plus line 8	9.	
10.	Property Fraction (Schedule J, Part III, line 1(c))	10.	
11.	Wage Fraction (Schedule J, Part III, line 3(c))	11.	
12.	Total New Jersey Receipts (Schedule J, Part III, line 2(f))	12.	
13.	Total Everywhere Receipts (Schedule J, Part III, line 2(g))	13.	
14.	Receipts Fraction (line 12 divided by line 13)	14.	
15.	Double Weight Receipts (enter amount from line 14)	15.	
16.	Total (line 10 plus line 11 plus line 14 plus line 15)	16.	
17.	Allocation Factor (line 16 divided by 4) carry to Page 1, line 2	17.	
18.	Entire Net Income from schedule A, line 38	18.	
19.	Allocated Net Income - Multiply line 17 by line 18	19.	
20.	Tax Rate (from line 4)	20.	
21.	Gross Tax Liability - Multiply line 19 by line 20	21.	
22.	Less Tax Credits	22.	()
23.	Net Tax Liability (line 21 minus line 22)	23.	
24.	Suratx - Multiply line 23 plus line .04	24.	
25.	Total Tax Liability - line 23 plus line 24	25.	
26.	Throw Out Tax Income (line 9 minus line 25) This amount should be carried to Form 400 of the CBT-100 filed by the designated key corporation	26.	

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SCHEDULE L**INVESTMENT COMPANIES (See Instruction 37)**

1. **DEFINITION OF INVESTMENT COMPANY:** "Investment company" shall mean any corporation whose business during the period covered by its report consisted to the extent of at least 90% thereof, of holding, investing and reinvesting in stocks, bonds, notes, mortgages, debentures, patents, patent rights and other securities, for its own account. But this shall not include any corporation which: (1) is a merchant or a dealer of stocks, bonds and other securities, regularly engaged in buying the same and selling the same to customers; or (2) had less than 90% of its average gross assets in New Jersey, at cost, invested in stocks, bonds, debentures, mortgages, notes, patents, patent rights or other securities or consisting of cash on deposit during the period covered by its report; or (3) is a banking corporation or a financial business corporation as defined in the Corporation Business Tax Act.
2. **NOTE:** If taxpayer does not qualify under this definition, it is not entitled to report as an investment company.
3. In order to qualify as an investment company, taxpayer must submit a schedule showing that it meets the following three-part business test and the assets test.
 - (a) i **Income Adjusted:** For purposes of the 90% requirement above, taxpayer, during the entire period covered by its report, must have derived 90% or more of its total income before deductions as reported for Federal income tax purposes from cash and/or investment type assets. Total income before deductions as reported for Federal income tax purposes must be adjusted as follows:
 - (1) Add gross receipts or gross sales adjusted for gross profit (loss) reported for Federal income taxes;
 - (2) Add gross sales price from the disposition of assets adjusted for capital gain or loss or net gain or loss reported for Federal income taxes;
 - (3) Add interest on Federal, State, municipal and other obligations included in determining New Jersey net income, but not otherwise included in Federal total income;
 - ii **Income Unadjusted:** For purposes of the 90% requirement above, taxpayer during the entire period covered by its report, must have derived 90% or more of its total income before deductions as reported for Federal income tax purposes from cash and/or investment type assets, plus interest on Federal, State municipal and other obligations not otherwise included in Federal taxable income and exclusive of any capital loss carry back or carry forward.
 - (1) A gain resulting from the disposition of an asset and reported on the installment basis for Federal income taxes is considered income for purposes of the investment company statute in the year in which the installment is received under both 3(a) i and ii above. Income reported on the installment basis is treated as investment type income only if it is generated by the sale of an investment type asset. Interest income received in conjunction with each installment is deemed investment type income.
 - iii **Deductions:** For purposes of the 90% requirement above, taxpayer, during the entire period covered by its report, must have incurred 90% or more of its total deductions as reported for Federal income tax purposes for holding, investing and reinvesting in cash and/or investment type assets.
 - (b) **Assets test:** For purposes of the 90% requirement provided by 1.(2) above, at least 90% of the taxpayer's gross assets located in New Jersey, valued at cost, must consist of cash and/or investment type assets, during the period covered by its report.
4. The election to report as an investment company is effective only for the particular year covered by the return and if desired for a subsequent year must be renewed.
5. The minimum tax is computed in accordance with instruction 11(d) and Schedule A-GR.

SCHEDULE M**REGULATED INVESTMENT COMPANIES AND REAL ESTATE INVESTMENT TRUSTS****REGULATED INVESTMENT COMPANIES -****GENERAL INFORMATION (See Instruction 38)**

1. Is this taxpayer registered and regulated under the Federal Investment Company Act of 1940 (54 Stat. 789, as amended)?
 "Yes" or "No" _____
 If "Yes", give registration number and date of registration with the Securities and Exchange Commission:
 Reg. No. _____ Date _____
IMPORTANT NOTE: If the taxpayer's certificate under the Act was not obtained prior to the commencement of the period covered in the return or if such authority was not continued during such entire period, then the taxpayer is not entitled to report as a Regulated Investment Company.
2. Has the taxpayer satisfied the requirements of Chapter I, Subchapter M, Part I, Section 852(a) of the Federal Internal Revenue Code? "Yes" or "No" _____
 If "No", taxpayer is not entitled to report as a Regulated Investment Company.
3. Every taxpayer seeking to report as a regulated investment company **MUST SUBMIT WITH THIS RETURN ITS PRINTED ANNUAL REPORT TO STOCKHOLDERS** for the period covered by this return together with all other stockholder reports issued by the company during such period.
4. The tax liability for a Regulated Investment Company is computed in accordance with instruction 11(d) and Schedule A-GR and should be reported on Line 9, page 1 of the return.

REAL ESTATE INVESTMENT TRUSTS -**GENERAL INFORMATION (See Instruction 38)**

1. Is the taxpayer a corporation, unincorporated trust or unincorporated association which is qualified and has elected to be taxed as a real estate investment trust under Federal law? "Yes" or "No" _____

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SUBSIDIARY INVESTMENT ANALYSIS (See Instruction 41)

SCHEDULE P SUBSIDIARY INVESTMENT ANALYSIS (SEE INSTRUCTIONS 77)

NOTE: Taxpayers must hold at least 80% of the combined voting power of all classes of stock entitled to vote and at least 80% of the total number of shares of all other classes of stock, except non-voting stock which is limited and preferred as to dividends, for each subsidiary. Do not include advances to subsidiaries in book value.

[illegible]

Totals

SCHEDULE P-1 **PARTNERSHIP INVESTMENT ANALYSIS (See Instruction 42)**[illegible]

Total Column 7

SCHEDULE PC PER CAPITA LICENSED PROFESSIONAL FEE (See Instruction 43)

SCHEDULE PC		PER CAPITA LICENSED PROFESSIONAL FEE (SEE INSTRUCTION 40)
1(a). Enter number of resident and non-resident professionals with physical nexus with New Jersey _____ x \$150	1(a)	
1(b). Enter number of non-resident professionals without physical nexus with New Jersey _____ x \$150 x allocation factor of the PC	1(b)	
1(c). Total Fee Due - Add lines 1(a) and line 1(b)	1(c)	
2. Instalment Payment-50% of line 1(c)	2.	
3. Total Fee Due (line 1(c) plus line 2)	3.	
4. Less prior year 50% installment payment and credit (if applicable)	4.	(
5. Balance of Fee Due (line 3 minus line 4). If the result is zero or above, enter this amount on page 1, line 21	5.	
6. Credit to next year's Professional Corporation Fee (if line 5 is below zero, enter the amount here)	6.	

SCHEDULE Q QUALIFIED SUBCHAPTER S SUBSIDIARIES (QSSS)

1. Does this corporation own any Qualified Subchapter S Subsidiaries? ☐ Yes ☒ No
If yes, list all the QSSS's names, addresses, and FID#'s below. Attach additional rider if necessary. Separately note those subsidiaries that have made a New Jersey QSSS election and whose activities are included in this return.

SCHEDULE R DIVIDEND EXCLUSION (See Instruction 44)

SCHEDULE R DIVIDEND EXCLUSION (See instruction 44)	
1. Dividend income included in Schedule A	1.
2. Less: Dividend income - Schedule P, Column (4)	2. (....)
3. Balance (line 1 less line 2)	3.
4. Less: Dividend income from investments where taxpayer owns less than 50% of voting stock and less than 50% of all other classes of stock	4. (....)
5. Balance (line 3 less line 4)	5.
6. 50% of line 5	6.
7. DIVIDEND EXCLUSION: Line 2 plus line 6 (Carry to Schedule A, line 37)	7.

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SCHEDULE S - PART I**DEPRECIATION AND SAFE HARBOR LEASING (See Instruction 45)**

1. Section 179 Deduction	1	
2. Special Depreciation Allowance - for certain property acquired after September 10, 2001	2	1689.
3. a) MACRS - for assets placed in service during accounting periods beginning on and after July 7, 1993	3(a)	2922.
b) MACRS - Included in line 3(a) for assets on which bonus depreciation and excess section 179 depreciation taken	3(b)	
4. MACRS - for assets placed in service during accounting periods beginning prior to July 7, 1993	4	
5. ACRS	5	
6. Other Depreciation - for assets placed in service after December 31, 1980	6	
7. Other Depreciation - for assets placed in service prior to January 1, 1981	7	
8. Listed Property - for assets placed in service during accounting periods beginning on and after July 7, 1993	8	1297.
9. Listed Property - for assets placed in service during accounting periods beginning prior to July 7, 1993	9	
10. Total depreciation claimed in arriving at line 28, Schedule A	10	5908.

Attach Federal Form 4562 to Return and include Federal Depreciation Worksheet

Adjustments at Line 32, Schedule A - Depreciation and Certain Safe Harbor Lease Transactions

11. Additions

- (a) Amounts from lines 3(b), 4, 5, 6 and 9 above a. _____
- (b) Special Depreciation Allowance - for assets placed in service during accounting periods beginning on and after January 1, 2002, and for which federal 30% or 50% bonus depreciation was taken in the current tax year. Include the initial 30% or 50% bonus amount and the regular depreciation on the adjusted basis b. 1689.
- (c) Distributive share of ACRS and MACRS from a partnership c. _____
- (d) Deductions on Federal return resulting from an election made pursuant to IRC Section 168(f)8 exclusive of elections made with respect to mass commuting vehicles.
- Interest _____
- Rent _____
- Amortization of Transactional Costs _____
- Other Deductions d. _____
- (e) Section 179 depreciation in excess of New Jersey allowable deduction.
- Fiscal year filers refer to instruction 45 e. _____
- Total line 11 (lines a, b, c, d and e) 11 1689.

12. Deductions

- (a) New Jersey depreciation - (From Schedule S, Part II (A)) a. _____
- (b) New Jersey depreciation - (From Schedule S, Part II (B)) b. 2413.
- (c) Recomputed depreciation attributable to distributive share of recovery property from a partnership c. _____
- (d) Any income included in the return with respect to property described at line 11(d) solely as a result of that election d. _____
- (e) The lessee/user should enter the amount of depreciation which would have been allowable under the Internal Revenue Code at December 31, 1980 had there been no safe harbor lease election e. _____
- (f) Excess of accumulated ACRS, MACRS, or bonus depreciation over accumulated NJ depreciation on physical disposal of recovery property (attach computations) f. _____
- Total line 12 (lines a, b, c, d, e and f) 12 2413.

13. ADJUSTMENT - (line 11 minus line 12) Enter at line 32, Schedule A

13 <724.>

FEDERAL ID NUMBER
113-319-854/000

N.J. Depreciation on Recovery Property Placed in Service On or After January 1, 1981 and Prior to Taxpayers Fiscal or Calendar Accounting Periods Beginning On and After July 7, 1993.

[illegible]

Column A - Do not classify as 3, 5, 10 or 15 year property. Classify consistent with Internal Revenue Code at December 31, 1980. Account for distributive share of partnership property and deductions separately. Do not include certain safe harbor lease property.

Column B - Clearly segregate property placed in service during each year. Depreciation on personal property is to be computed using the half-year convention such that one half year depreciation is to be claimed to the exclusion of any other depreciation convention allowable under the Internal Revenue Code at December 31, 1980 for property placed in service during the current year.

Column C - Basis is to be determined at the date property is placed in service and not as provided under the Internal Revenue Code at December 31, 1980. It is not to be restated where ACRS was accepted for certain property placed in service during 1981.

666633
12-11-06

Column D - Depreciation allowable under the method adopted and consistently applied for property described. Do not adjust for the effect of any ACRS deducted on the New Jersey Corporation Business Tax Return for property placed in service during 1981.

Column E - Any method allowable under the Internal Revenue Code at December 31, 1980.

Column F - Any life or rate permissible under the Internal Revenue Code at December 31, 1980. (LIVES PERMISSIBLE UNDER THE IRS CODE AT DECEMBER 31, 1980 FREQUENTLY DIFFER FROM ACRS AND MACRS LIVES)

Column G - Consider any salvage value which was required to be considered under Internal Revenue Code at December 31, 1980. Do not claim depreciation in the year of disposal. Accumulated depreciation may not exceed accumulated ACRS and MACRS deductions over the life of the property and deductions for the final year or years are limited where ACRS was deducted on the New Jersey return for property placed in service during 1981.

FEDERAL ID NUMBER
113-319-854/000

Special Depreciation Allowance - for assets placed in service during accounting periods beginning on and after January 1, 2002, and for which federal 30% or 50% bonus depreciation or excess section 179 depreciation was taken.

[illegible]

Total Column H

* Year placed in service acceptable for personal property only.

INSTRUCTIONS

Column E - Depreciation allowable under the method adopted and consistently applied for property described. Do not adjust for the effect of the 30% or 50% first-year bonus depreciation allowance.

Column F - Use the same method that was used for Federal purposes.

Column G - Use the same life that was used for Federal purposes.

Column H - Figure the depreciation amount as if the 30% or 50% special depreciation allowance was not in effect.

NAME AS SHOWN ON RETURN

FEDERAL ID NUMBER

113-319-854/000

GEMINI COMMUNICATIONS CORP

SCHEDULE S - PART III NEW JERSEY DEPRECIATION FOR GAS, ELECTRIC, AND GAS AND ELECTRIC PUBLIC UTILITIES (See Instruction 45)

1. Total depreciation claimed in arriving at Schedule A, line 28 1. _____
2. Federal depreciation for assets placed in service after 1-1-98 2. _____
3. Net (Subtract line 2 from line 1) 3. _____
4. New Jersey depreciation allowable on the Single Asset Account (Assets placed in service prior to 1-1-98)
 - (a) Total adjusted Federal depreciable basis as of 12-31-97 a. _____
 - (b) Excess book depreciable basis over Federal tax basis as of 12-31-97 b. _____
 - (c) Less accumulated Federal basis for all Single Asset Account
property sold, retired or disposed of to date c. _____
 - (d) Total (line 4a plus line 4b less line 4c) d. _____
5. New Jersey Depreciation (Divide line 4(d) by 30) 5. _____
6. New Jersey Adjustment
 - (a) Depreciation adjustment for assets placed in service prior to 1/1/98 (subtract line 5 from line 3) ... a. _____
 - (b) Special bonus depreciation adjustment from Schedule S, Part I, line 13 b. _____
7. Total Adjustment (add lines 6(a) and 6(b)). Enter at line 32, Schedule A 7. _____

CBT-160-A

Underpayment of Estimated N.J. Corporation Business Tax 1019

N.J. Division of Taxation
(8-06)For Taxpayers with Gross Receipts less than \$50,000,000
Attach to your tax return (Form CBT-100 or CBT-100S)

CORPORATE NAME	FEDERAL EMPLOYER I.D. NUMBER	N.J. CORPORATION NUMBER
GEMINI COMMUNICATIONS CORP	113-319-854/000	--

PART I How to Compute Your Underpayment

Note: If you meet any of the exceptions that avoid the underpayment charge for ANY quarter, complete PART II

	(a)	(b)		
1. Amount of 2006 Tax - Refer to line 1 instruction	5175.	5382.		
2. 90% of Line 1. If you were qualified and elected to make a single payment in lieu of paying installments of estimated tax, you may enter zero. (See instructions)	4658.	4844.		
3. Prior year's tax - Enter the total of lines 15, 17 and 18 from page 1 of the 2005 CBT-100 or the total of lines 11 and 13 from page 1 of the 2005 CBT-100S. Enter the same amount in columns (a) and (b)	10365.	10365.		
4. Enter the lesser of Lines 2 or 3	4658.	4844.		
	(a)	(b)	(c)	(d)
5. Enter in columns (a) through (d) the installment dates that correspond to the 15th day of the 4th, 6th, 9th, and 12th mos of your tax year	04/17/2006	06/15/2006	09/15/2006	12/15/2006
6. Enter 25% of Line 4 in Columns (a) through (d)	1164.	1165.	1211.	1212.
7. (a) Amount paid or credited for each period (b) Overpayment of previous installment (enter any overpayment shown on line 9 that is more than the tot of all prior underpayments as a credit against the next installment)	390.			
8. Add lines 7(a) and 7(b)	390.			
9. Underpayment (subtract line 8 from line 6) or overpayment (subtract line 6 from line 8) ...		Refer to statement		

PART II Exceptions

10. Total amount paid or credited from the beginning of the tax year through the installment dates that correspond to the 15th day of the 4th, 6th, 9th and 12th months of your tax year	390.	390.	390.	390.
11. Exception 1, tax based on the facts shown on the prior year's return but using current year's rates. Refer to instructions regarding the surtax and taxable periods of less than one year	25% of tax	50% of tax	75% of tax	100% of tax
12. Exception 2, tax based on annualized tax ...	22.5% of tax	45% of tax	67.5% of tax	90% of tax

PART III Installment Interest Due

13. Amount of underpayment from line 9				
14. Enter same installment dates used above at line 5				
15. Enter the date of payment or the 15th day of the 4th month after the close of the tax year, whichever is earlier				
16. Number of months from the date on line 14 to the date on line 15. (A part of a month is deemed to be a full month.)				
17. Interest				
18. Installment interest due - Add columns (a), (b), (c), and (d) of line 17. Enter the total here and on page 1, line 25, of Form CBT-100 or page 1, line 22 of Form CBT-100S	See Statement 9			311.

Penalty and Interest Summary		Statement	1
Late payment penalty			
Late payment interest			311
Underpayment penalty			
Total penalties and interest included in return			311

Schedule A	Other Federal Income	Statement	2
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Description	Amount
New Jersey Tax Refund - Based on Income	535.
Total to Schedule A, line 10	535.

Schedule A	Other Federal Deductions	Statement	3
------------	--------------------------	-----------	---

Description	Amount
OFFICE SUPPLIES	7138.
PROFESSIONAL FEES	4293.
POSTAGE & DELIVERY	412.
BUSINESS INSURANCE	718.
DUES & SUBSCRIPTIONS	350.
ON LINE SERVICE	5315.
PARKING/TOLLS	600.
PRINTING & REPRODUCTION	1905.
TRAVEL	40134.
TELEPHONE	927.
AUTO LEASING	7782.
OFFICE EXPENSE	4872.
BANK CHARGES	1110.
CONSULTING SERVICES	787473.
FILING FEES	64.
AUTO OIL & GAS	2407.
PAYROLL SERVICES	381.
AUTO INSURANCE	2329.
OFFICE CLEANING	200.
CUSTOMER REFUND	425.
EQUIPMENT RENTAL	450.
LICENSES & PERMITS	906.
PROFESSIONAL DEVELOPMENT	1475.
RECRUITING	1119.
UTILITIES	2287.
INCENTIVES	1150.
HEALTH INSURANCE	12818.
COMMISSIONS	89584.
WEB MARKETING	28800.
Meals and Entertainment	25641.
Total to Schedule A, line 26	1033065.

Schedule A	Other Deductions	Statement	4
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Description	Amount
State and City tax refunds included in Line 10	535.
Total to Schedule A, line 33(b)	535.

Schedule B	Other Current Liabilities	Statement	5
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Description	Beginning of Tax Year	End of Tax Year
CREDIT CARDS	4836.	0.
PAYROLL LIABILITIES	0.	3416.
Total to Schedule B, line 23	4836.	3416.

Schedule C	Expenses Recorded on Books, not Deducted on Return	Statement	6
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Description	Amount
Travel and Entertainment	25640.
Total to Schedule C, line 5(c)	25640.

Schedule F	Corporate Officers - Information and Compensation	Statement	7
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Name, Address, Title, SSN	Dates Employed From To	Percent Common	Stock Pref	Amount of Compensation
ADAM GOLDBERG 33 WINDING WAY WAYNE, NJ 07470 PRES 082-50-3812		50.00%	.00%	123554.
PETER GOLDBERG 320 EAST 83RD ST APT 2E NEW YORK, NY 10028 VP 082-50-3829		50.00%	.00%	123554.
				247108.
Total to Schedule F				247108.

Schedule S	State Depreciation - Schedule S Part IIB	Statement	8
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Description Date in Svc	Method	Life	Basis	Accum Depr	NJ Cur Depr
COMPUTER UPGRADES 05/10/02	200DB	5.00	1795.	1485.	207.
BUSINESS EQUIPMENT 02/10/03	200DB	10.00	9000.	3816.	1037.
COMPUTER SYSTEMS 03/14/03	200DB	10.00	10150.	4304.	1169.
Total to Schedule S, Part IIB			20945.	9605.	2413.

Form CBT-160	Computation of Underpayment Penalty	Statement	9
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Q T R	EVENT AMOUNT TYPE	REMAINING UNDERPAYMENT	PERIOD OF UNDERPAYMENT	MONS	INTEREST RATE	AMOUNT OF PENALTY
A	<390.> P	<390.>	04/15/2006	0	.00%	0.
	1164. Q	774.	04/15/2006 10/15/2006	6	10.00%	39.
	R	774.	10/15/2006 04/15/2007	6	11.25%	44.

GEMINI COMMUNICATIONS CORP

11-3319854

B	1165.	Q	1165.	06/15/2006	10/15/2006	4	10.00%	39.
		R	1165.	10/15/2006	04/15/2007	6	11.25%	66.
C	1211.	Q	1211.	09/15/2006	10/15/2006	1	10.00%	10.
		R	1211.	10/15/2006	04/15/2007	6	11.25%	68.
D	1212.	Q	1212.	12/15/2006	04/15/2007	4	11.25%	45.

Total to Form CBT-160, Line 18

311.

Event Type: Q = Amount underpaid at start of quarter
P = Payment or withholding
R = Interest rate change
L = Switch to or from a leap year

Form 4562

Department of the Treasury
Internal Revenue Service

Name(s) shown on return

Depreciation and Amortization
(Including Information on Listed Property) OTHER

▶ See separate instructions. ▶ Attach to your tax return.

NJ

OMB No. 1545-0172

2006Attachment
Sequence No. 67

GEMINI COMMUNICATIONS CORP

Other Depreciation

11-3319854

Part I Election To Expense Certain Property Under Section 179 Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount. See the instructions for a higher limit for certain businesses	1	25000.
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation	3	200000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2005 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2007. Add lines 9 and 10, less line 12	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.)

14	Special allowance for qualified New York Liberty or Gulf Opportunity Zone property (other than listed property) placed in service during the tax year	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2006	17	5335.
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		

Section B - Assets Placed in Service During 2006 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property	/		27.5 yrs.	MM	S/L	
i Nonresidential real property	/		39 yrs.	MM	S/L	

Section C - Assets Placed in Service During 2006 Tax Year Using the Alternative Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year	/		40 yrs.	MM	S/L	

Part IV Summary (see instructions)

21	Listed property. Enter amount from line 28	21	1297.
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr.	22	6632.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

616251
10-17-06

LHA For Paperwork Reduction Act Notice, see separate instructions.

Form 4562 (2006)

Part V Listed Property (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement.)
Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A - Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? ☒ Yes ☐ No **24b** If "Yes," is the evidence written? ☒ Yes ☐ No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special allowance for qualified New York Liberty or Gulf Opportunity Zone property placed in service during the tax year and used more than 50% in a qualified business use								25
26 Property used more than 50% in a qualified business use:								
	:	:	%					
	:	:	%					
	:	:	%					
27 Property used 50% or less in a qualified business use:								
AUTO	06.10.06	48.50 %	26746.	12972.5.00	S/L.-HY		1297.	
	:	:	%			S/L.-		
	:	:	%			S/L.-		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1								28 1297.
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1								29

Section B - Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person.

If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle		(b) Vehicle		(c) Vehicle		(d) Vehicle		(e) Vehicle		(f) Vehicle	
30 Total business/investment miles driven during the year (do not include commuting miles)							12346					
31 Total commuting miles driven during the year							1872					
32 Total other personal (noncommuting) miles driven							11238					
33 Total miles driven during the year. Add lines 30 through 32							25456					
34 Was the vehicle available for personal use during off-duty hours?	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons.

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use?		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2006 tax year:					
	:	:			
	:	:			
43 Amortization of costs that began before your 2006 tax year					43
44 Total. Add amounts in column (f). See the instructions for where to report					44

2006 DEPRECIATION AND AMORTIZATION REPORT
Other Depreciation

NJ

OTHER

Asset No.	Description	Date Acquired	Method	Life	Line No.	Unadjusted Cost Or Basis	Bus % Excl	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Current Year Deduction
1	COMPUTERS & ACCESSORIES	0101982000	DB5.00	17		18323.			18323.	18323.		0.
2	CELLULAR EQUIPMENT	0201992000	DB5.00	17		15500.			15500.	15500.		0.
3	COMPUTER UPGRADES	0301002000	DB5.00	17		6178.			6178.	6178.		0.
4	OFFICE EQUIPMENT	0210002000	DB5.00	17		4480.			4480.	4480.		0.
5	OFFICE FURNITURE	0210002000	DB5.00	17		6975.			6975.	6975.		0.
6	COMPUTER & ACCESSORIES	0615012000	DB5.00	17		3540.			3540.	3337.		203.
7	COMPUTER UPGRADES	0510022000	DB5.00	17		1795.			1795.	1485.		207.
8	BUSINESS EQUIPMENT	0210032000	DB10.00	17		9000.			9000.	3816.		1037.
9	COMPUTER SYSTEMS	0314032000	DB10.00	17		10150.			10150.	4304.		1169.
10	BUSINESS EQUIPMENT	1012052000	DB10.00	17		6500.			6500.	163.		1268.
11	LAPTOP COMPUTERS & ACCESSORIES	0511052000	DB5.00	17		4835.			4835.	1209.		1451.
12	AUTO	061006SL	5.00	21		26746.	5150		26746.	26746.		2675.
	Less Exclusion					<13774.>			<13774.>			<1378.>
	Total Other Depreciation					100248.			100248.	65770.		6632.

(D) - Asset disposed

* ITC, Section 179, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

Exhibit K

Small and Minority-Owned Telecommunications Business Plan

SMALL AND MINORITY-OWNED BUSINESS PARTICIPATION PLAN

Pursuant to T.C.A. §65-5-212, as amended, Telco Experts, LLC ("Telco Experts") submits this small and minority-owned Telecommunications business participation plan (the "Plan") in relation to its Certificate of Public Convenience and Necessity to provide competing local and interexchange services in Tennessee.

1. PURPOSE

The purpose of §65-5-212 is to provide opportunities for small and minority-owned businesses to provide goods and services to Telecommunications service providers. Telco Experts agrees to support the participation of small and minority-owned Telecommunications businesses in the Telecommunications industry. Telco Experts will allow small and minority-owned Telecommunications businesses to compete for contracts and subcontracts for goods and services when such opportunities arise. In furtherance of this end, Telco Experts will make efforts to identify and inform minority-owned and small businesses that are qualified and capable of providing goods and services to Telco Experts of such opportunities. Telco Experts will contact the Department of Economic and Community Development, the administrator of the small and minority-owned Telecommunications assistance program, to obtain a list of qualified vendors.

II. DEFINITIONS

As defined in §65-5-212.

Minority-Owned Business. Minority-owned business shall mean a business which is solely owned, or at least fifty-one percent (51%) of the assets or outstanding stock of which is owned, by an individual who personally manages and controls daily operations of such business, and who is impeded from normal entry into the economic mainstream because of race, religion, sex or national origin and such business has annual gross receipts of less than four million dollars (\$4,000,000.00).

Small Business. Small Business shall mean a business with annual gross receipts of less than four million dollars (\$4,000,000).

III. ADMINISTRATION

Telco Experts' Plan will be overseen and administered by the individual named below, hereinafter referred to as the Administrator, who will be responsible for Telco Experts' efforts to provide equal opportunities for small and minority-owned businesses. The Administrator of the Plan will be:

Adam Goldberg
Telco Experts, LLC
38 Park Avenue, Rutherford, NJ 07070
Ph. (800) 787-5050

The Administrator's responsibilities will include:

- (1) Maintaining an updated Plan in full compliance with §65-5-212 and the rules and orders of the Tennessee Regulatory Authority.

- (2) Establishing and developing any policies and procedures which may be necessary for the successful implementation of the Plan.
- (3) Preparing and submitting such forms as may be required by the Tennessee Regulatory Authority, including the filing of required annual updates.
- (4) Serving as the primary liaison to and cooperating with the Tennessee Regulatory Authority, other agencies of the State of Tennessee, and small and minority-owned businesses as defined in §65-5-212 when necessary.
- (5) Encouraging small and minority-owned businesses to participate in and bid on contracts and subcontracts.
- (6) Providing records and reports and cooperating in any authorized surveys as required by the Tennessee Regulatory Authority.
- (7) Establishing a record-keeping system to track qualified small and minority-owned businesses and use of such businesses.
- (8) Providing information to persons within Telco Experts and encouraging them to use small and minority-owned businesses when feasible.

In performance of these duties, the Administrator may utilize a number of resources, including:

Chambers of Commerce
The Tennessee Department of Economic and Community Development
The United States Department of Commerce
 Small Business Administration
 Office of Minority Business
The National Minority Supplier Development Counsel
The National Association of Women Business Owners
The National Association of Minority Contractors
Historically Black Colleges, Universities, and Minority Institutions

The efforts to promote and ensure equal opportunities for small and minority-owned businesses are primarily spelled out in the Administrator's duties above.

IV. RECORDS AND COMPLIANCE REPORTS

Telco Experts will maintain records of qualified small and minority-owned businesses and will make efforts to use the goods and services of such businesses where appropriate and feasible.

Telco Experts will submit records and reports required by the Tennessee Regulatory Authority concerning the Plan. Moreover, Telco Experts will cooperate fully with any surveys and studies required by the Tennessee Regulatory Authority.

Telco Experts, LLC

By: Adam Goldberg
Adam Goldberg, COO

Dated: 1-14, 2009

Exhibit L

Intralata Toll Dialing Parity Plan

**TELCO EXPERTS, LLC
INTRALATA TOLL DIALING PARITY PLAN
FOR TRADITIONAL TELECOMMUNICATIONS SERVICES**

INTRODUCTION

Telco Experts, LLC ("Telco Experts") will initiate the process that will give end-user customers the opportunity to designate a carrier for their intraLATA toll call traffic in those market areas where the Company is a local exchange service provider. IntraLATA toll calls will automatically be directed to the designated carrier without the customer having to dial an access code. The proposed implementation date for this Plan is March 15, 2009.

IntraLATA Toll Dialing Parity will be provided in all Tennessee exchanges in which the company provides traditional local exchange services.

POLICIES

Telco Experts will deploy two-PIC (Primary Interexchange Carrier) technology in its switches (or switch partitions). This technology will enable the customer to presubscribe to the same or a different carrier for their intraLATA and/or interLATA service.

Telco Experts will offer customers the ability to access all participating carriers by dialing the appropriate access code (10XXX/101XXXX).

All eligible end user telephone line numbers will be presubscribed and must have a PIC associated with them.

CARRIER INFORMATION

Interexchange carriers will have the option of offering intraLATA service only or intraLATA and interLATA service.

Interexchange carriers will have the option of participating in all market areas or in a specific market area.

Interexchange carriers will be required to return a completed Non-Disclosure Agreement and Participation Agreement(s).

The Company will not participate in billing disputes for intraLATA service between alternative competing interexchange carriers and their customers.

Telco Experts representatives will not initiate or accept three-way calls from alternative interexchange carriers to discuss presubscription.

Carriers wishing to participate will be requested to submit Access Service Requests/Translation Questionnaires to the Access Tandem owner and to the Company.

CALL ELIGIBILITY/TOLL DIALING PLAN

A local service customer of Telco Experts will have calls routed according to the following plan:

If an Telco Experts Customer Dials:

The Call is Handled By/Routed To:

911	PSAP on originating line number
411/555-1212	Directory Assistance Operator
0-	Operator
0+ intraexchange number	IntraLATA Toll Provider
1 + 7 or 10 digits	IntraLATA Toll Provider
0 + 7 or 10 digits interexchange number	InterLATA Toll Provider
10XXX or 101XXXX + 0	XXX/XXXX Carrier
10XXX or 101XXXX + 0 + 7 or 10 digits	XXX/XXXX Carrier
10XXX or 101XXXX + 7 or 10 digits	XXX/XXXX Carrier

If an Telco Experts customer originates a call to a carrier Operator by dialing 00-, the call will be routed to the PIC on that customer's line. If the customer originates a call to a carrier Operator by dialing an access code (e.g., 10XXX/101XXXX+0-), the call will be routed to the XXX/XXXX carrier. In both cases, the carrier's switch is responsible for routing the call to the carrier's Operator or to an announcement.

NETWORK INFORMATION

All originating intraLATA traffic will initially be routed via the incumbent Local Exchange Carrier (LEC) Access Tandem(s). Following conversion, direct trunks between the Telco Experts switch and (or partition) and the interexchange carrier location(s) may be provisioned where traffic volumes warrant.

Interexchange carriers must have Feature Group D trunks in place (or ordered) between their point of presence and the incumbent LEC Access Tandem(s).

Telco Experts will route all originating intraLATA traffic to the designated carrier and will only block traffic at the request of the end user customer and/or in compliance with regulatory requirements. Requests from carrier to block traffic or to remove customer from their network will not be honored. Calls that cannot be completed to a carrier will be routed to an announcement.

CUSTOMER CONTACT INFORMATION

Telco Experts customer contact representatives will process customer initiated PIC selections to the Company or to an alternative intraLATA carrier. Carriers will have the option of allowing the Telco Experts representative to process PIC requests on their behalf.

Telco Experts will not ballot or allocate their customer base. At the time of conversion, all customers will be "PIC'd" to Telco Experts or its designee unless another carrier is chosen by the particular customer.

Telco Experts customer contact representatives will not comment on a customer's choice of its intraLATA PIC when the customer contacts Telco Experts to change the PIC. Telco Experts customer contact representatives will respond to customer inquiries about intraLATA carriers in a competitively neutral fashion. If a customer requests information relating to carriers other than Telco Experts, a list of participating carriers will be read to that customer in random order by Telco Experts representatives.

If the intraLATA toll carrier selected by the customer permits Telco Experts to process orders on its behalf, Telco Experts will accept the PIC change request. If the customer selects an intraLATA toll carrier that does not allow Telco Experts to process PIC changes on its behalf, Telco Experts will provide the customer with the carrier's toll-free number (if provided by the carrier).

Telco Experts representatives will not discuss alternative carrier rates or services and will not provide customers with Carrier Identification Codes or access code dialing instructions.

PRESUBSCRIPTION INFORMATION

A \$5.00 change charge will be incurred and billed to an Telco Experts customer for each eligible line where a PIC change is made. Telco Experts will offer its customers a 12-month grace period following Plan implementation during which the customers may change intraLATA carriers without a PIC change charge. Customers can make one PIC change during these 12 months at no charge. After the 12-month period, Telco Experts will assess the \$5.00 PIC change charge. Telco Experts offers interexchange carriers the option of having the PIC charge billed to the carrier or to the customer.

New line customers, including customers adding lines, will have the opportunity to select a participating carrier, or they will be assigned a NO PIC designation. If a customer cannot decide upon an intraLATA carrier at the time of order, Telco Experts will offer the customer a 12-month grace period following placement of the customer's service order for the customer to select an intraLATA carrier without charge. Such a customer will be assigned a NO PIC designation in the interim. After this 12-month period, Telco Experts will assess the \$5.00 PIC change charge as described above. Customers assigned a NO PIC designation as set forth in this paragraph will be required to dial an access code to reach an intraLATA carrier's network.

If a customer denies requesting a change in intraLATA toll providers as submitted by an intraLATA carrier, and the intraLATA carrier is unable to produce a Letter of Agency signed by the customer, the intraLATA carrier will be assessed a \$30.00 charge for the unauthorized PIC change and the PIC will be changed as per the customer's request, in addition to any other penalties authorized by law.

Alternative interexchange carriers may submit PIC changes to Telco Experts via a fax/paper interface.

Telco Experts will process intraLATA PIC selections in the same manner and under the same intervals of time as interLATA PIC changes.

Carriers will be required to submit PIC changes using the Customer Account Record Exchange (CARE) format via paper medium. Telco Experts will provide carriers with PIC order confirmation and reject information using the CARE format. Specific details regarding CARE will be provided to participating carriers.

For customer who change their local service provider from the incumbent LEC to Telco Experts and retain their incumbent LEC telephone number(s), Telco Experts, as part of the CARE PIC process, will provide the selected intraLATA carrier with both the retained (incumbent LEC) telephone number and the Telco Experts telephone number.

The Company will comply with all Rules of the FCC and the Tennessee Regulatory Authority.

Dated: January 14, 2009

Exhibit M

TENNESSEE SPECIFIC OPERATIONAL ISSUES

1. How does the Company intend to comply with TCA §65-21-114? In its description, please explain technically how the company will not bill for countywide calls within Tennessee.

The Company will not bill for local exchange calls placed between two points within the same county within Tennessee.

2. Is the Company aware of the Tennessee County Wide Calling database maintained by BellSouth and the procedures to enter your telephone numbers on the database?

Yes, the Company is aware of the Tennessee County Wide Calling database for local exchange telecommunications maintained by BellSouth, will follow proper procedure for entering telephone numbers on the database.

3. Is the Company aware of the local calling areas provided by the Incumbent Local Exchange Carriers in its proposed service areas?

Yes, the Company is aware of the local calling areas provided by the ILECs in the proposed service areas.

4. Explain the procedure that will be implemented to assure that customers will not be billed for charges for calls within the metro calling areas.

The Company has billing software which can identify and distinguish local from long distance calls.

5. Please provide the name and telephone number of an employee of the Company that will be responsible to work with the TRA on resolving customer complaints.

Adam Goldberg, COO
Telco Experts, LLC
38 Park Avenue
Rutherford, NJ 07070
Ph. (800) 787-5050

6. Does the Company intend to telemarket its service in Tennessee? If yes, is the Company aware of the telemarketing statutes and regulations found in TCA §65-4-401 *et seq.* and Chapter 1220-4-11?

The Applicant does not intend to telemarket in Tennessee.

Exhibit N

Surety Bond

TENNESSEE REGULATORY AUTHORITY

TENNESSEE TELECOMMUNICATIONS SERVICE PROVIDER'S SURETY BOND

Bond #: 41168307

WHEREAS, TELCO EXPERTS, LLC (the "Principal"), has applied to the Tennessee Regulatory Authority for authority to provide telecommunications services in the State of Tennessee; and

WHEREAS, under the provisions of Title 65, Chapter 4, Section 125(j) of the Tennessee Code Annotated, as amended, the Principal is required to file this bond in order to obtain such authority and to secure the payment of any monetary sanction imposed in any enforcement proceeding brought under Title 65 of the Tennessee Code Annotated or the Consumer Telemarketing Act of 1990 by or on behalf of the Tennessee Regulatory Authority (the "TRA"); and

WHEREAS, PLATTE RIVER INSURANCE COMPANY (the "Surety"), a corporation licensed to do business in the State of Tennessee and duly authorized by the Tennessee Commissioner of Insurance to engage in the surety business in this state pursuant to Title 56, Chapter 2 of the Tennessee Code Annotated, has agreed to issue this bond in order to permit the Principal to comply with the provisions of Title 65, Chapter 4, Section 125(j) of the Tennessee Code Annotated;

NOW THEREFORE, BE IT KNOWN, that we the Principal and the Surety are held and firmly bound to the STATE OF TENNESSEE, in accordance with the provisions of Tennessee Code Annotated, Title 65, Chapter 4, Section 125(j), in the full amount of twenty thousand dollars (\$20,000.00) lawful money of the United States of America to be used for the full and prompt payment of any monetary sanction imposed against the Principal, its representatives, successors or assigns, in any enforcement proceeding brought under Title 65 of Tennessee Code Annotated or the Consumer Telemarketing Act of 1990, by or on behalf of the TRA, for which obligation we bind ourselves, our representatives, successors and assigns, each jointly and severally, firmly and unequivocally by these presents.

This bond shall become effective on the 19TH day of DECEMBER, 2008, and shall be continuous; provided, however, that each annual renewal period or portion thereof shall constitute a new bond term. Regardless of the number of years this bond may remain in force, the liability of the Surety shall not be cumulative, and the aggregate liability of the Surety for any and all claims, suits or actions under this bond shall not exceed Twenty Thousand Dollars (\$20,000.00). The Surety may cancel this bond by giving thirty (30) days written notice of such cancellation to the TRA and Principal by certified mail, it being understood that the Surety shall not be relieved of liability that may have accrued under this bond prior to the date of cancellation.

PRINCIPAL

Name of Company authorized by the TRA

Company ID # as assigned by TRA

SIGNATURE OF PRINCIPAL

Name:
Title:

SURETY

PLATTE RIVER INSURANCE COMPANY

Name of Surety

350 SANSOME ST. #1000, SAN FRANCISCO, CA 94104

Address of Surety

SIGNATURE OF SURETY AGENT

Name: MICHAEL J. WASKO III
Title: ATTORNEY-IN-FACT

Address of Surety Agent:
SOUTH COAST SURETY INSUR. SVCS INC.
1031 CALLE RECODO STE. #D
SAN CLEMENTE, CALIFORNIA 92673

THIS BOND IS ISSUED IN ACCORDANCE WITH THE PROVISIONS OF SECTION 125, CHAPTER 4, TITLE 65 OF THE TENNESSEE CODE ANNOTATED AS AMENDED BY CHAPTER NO. 586, 2000 PUBLIC ACTS. SHOULD THERE BE ANY CONFLICT WITH THE TERMS HEREOF AND THE STATUTE OR REGULATIONS PROMULGATED THEREUNDER, THE STATUTE OR REGULATIONS SHALL PREVAIL. (POWER OF ATTORNEY FROM AN APPROVED INSURANCE COMPANY MUST BE ATTACHED.)

New York ACKNOWLEDGMENT OF PRINCIPAL
STATE OF ~~TENNESSEE~~
COUNTY OF Dough

Before me, a Notary Public of the State and County aforesaid, personally appeared Peter Goldbey
with whom I am personally acquainted and who, upon oath, acknowledged himself to be the individual who executed the foregoing
bond on behalf of _____, and he acknowledged to me that he executed the same.

WITNESS my hand and seal this 31ST day of Dec, 2008.

My Commission Expires:
3-30-, 2011

[Signature]
Notary Public

GARY E. RESKA
Notary Public, State of New York
No. 01RE4507177
Qualified in NEW YORK County
Commission Expires 3-30-11

ACKNOWLEDGMENT OF SURETY

STATE OF ~~TENNESSEE~~ CALIFORNIA
COUNTY OF ORANGE

Before me, a Notary Public of the State and County aforesaid, personally appeared MICHAEL J. WASKO III
_____ with whom I am personally acquainted and who, upon oath, acknowledged himself to be the individual who executed the
foregoing bond on behalf of PLATTE RIVER INSURANCE CO., the within named Surety, a corporation licensed to do business in the
State of Tennessee and duly authorized by the Tennessee Commissioner of Insurance to engage in the surety business in this state
pursuant to Title 56, Chapter 2 of the Tennessee Code Annotated, and that he as such an individual being authorized to do so,
executed the foregoing bond, by signing the name of the corporation by himself and as such individual.

WITNESS my hand and seal this 19TH day of DECEMBER, 2008.

My Commission Expires:
MAY 25, 202012

[Signature]
Notary Public
ROSALYN JORDAN-MILLS



APPROVAL AND INDORSEMENT

This is to certify that I have examined the foregoing bond and found the same to be sufficient and in conformity to law, that the
sureties on the same are good and worth the penalty thereof, and that the same has been filed with the Tennessee Regulatory
Authority, State of Tennessee, this _____ day of _____, 20 ____.

Name:
Title:

CALIFORNIA ALL-PURPOSE ACKNOWLEDGMENT

STATE OF CALIFORNIA

County of ORANGE

On DECEMBER 19, 2008 before me, ROSALYN JORDAN-MILLS, NOTARY PUBLIC
Date Here Insert Name and Title of the Officer

personally appeared MICHAEL J. WASKO III
Name(s) of Signer(s)

who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

Witness my hand and official seal.

Signature [Signature]
Signature of Notary Public ROSALYN JORDAN-MILLS



Place Notary Seal Above

OPTIONAL

Though the information below is not required by law, it may prove valuable to persons relying on the document and could prevent fraudulent removal and reattachment of this form to another document.

Description of Attached Document

Title or Type of Document: STATE OF TENNESSEE REGULATORY AUTHORITY BOND #41168307

Document Date: DECEMBER 19, 2008 Number of Pages: 1

Signer(s) Other Than Named Above: NONE

Capacity(ies) Claimed by Signer(s)

Signer's Name: _____

- ☐ Individual
☐ Corporate Officer — Title(s): _____
☐ Partner — ☐ Limited ☐ General
☒ Attorney in Fact
☐ Trustee
☐ Guardian or Conservator
☐ Other: _____

Signer Is Representing:
PLATTE RIVER INSURANCE
COMPANY

**RIGHT THUMBPRINT
OF SIGNER**

Top of thumb here

Signer's Name: _____

- ☐ Individual
☐ Corporate Officer — Title(s): _____
☐ Partner — ☐ Limited ☐ General
☐ Attorney in Fact
☐ Trustee
☐ Guardian or Conservator
☐ Other: _____

Signer Is Representing: _____

**RIGHT THUMBPRINT
OF SIGNER**

Top of thumb here

PLATTE RIVER INSURANCE COMPANY
POWER OF ATTORNEY

41168307

KNOW ALL MEN BY THESE PRESENTS, That the PLATTE RIVER INSURANCE COMPANY, a corporation of the State of Nebraska, having its principal offices in the City of Middleton, Wisconsin, does make, constitute and appoint

STEVEN A SWARTZ; NICKI SWARTZ; LORIE MANDEL; MICHAEL J WASKO III; PATRICIA MINDER

its true and lawful Attorney(s)-in-fact, to make, execute, seal and deliver for and on its behalf, as surety, and as its act and deed, any and all bonds, undertakings and contracts of suretyship, provided that no bond or undertaking or contract of suretyship executed under this authority shall exceed in amount the sum of

ALL WRITTEN INSTRUMENTS IN AN AMOUNT: \$2,500,000.00

This Power of Attorney is granted and is signed and sealed by facsimile under and by the authority of the following Resolution adopted by the Board of Directors of PLATTE RIVER INSURANCE COMPANY at a meeting duly called and held on the 8th day of January, 2002.

"RESOLVED, that the President, and Vice-President, the Secretary or Treasurer, acting individually or otherwise, be and they hereby are granted the power and authorization to appoint by a Power of Attorney for the purposes only of executing and attesting bonds and undertakings and other writings obligatory in the nature thereof, one or more vice-presidents, assistant secretaries and attorney(s)-in-fact, each appointee to have the powers and duties usual to such offices to the business of the Corporation; the signature of such officers and the seal of the Corporation may be affixed to such power of attorney or to any certificate relating thereto by facsimile, and any such power of attorney or certificate bearing such facsimile signatures or facsimile seal shall be valid and binding upon the Corporation in the future with respect to any bond or undertaking or other writing obligatory in the nature thereof to which it is attached. Any such appointment may be revoked, for cause, or without cause, by any of said officers, at any time."

IN WITNESS WHEREOF, the PLATTE RIVER INSURANCE COMPANY has caused these presents to be signed by its officer undersigned and its corporate seal to be hereto affixed duly attested, this 1st day of January, 2007.

Attest:

David F. Pauly

David F. Pauly
Chairman & CEO



PLATTE RIVER INSURANCE COMPANY

James J. McIntyre

James J. McIntyre
President

STATE OF WISCONSIN }
COUNTY OF DANE } S.S.:

On the 1st day of January, 2007 before me personally came James J. McIntyre, to me known, who being by me duly sworn, did depose and say: that he resides in the County of Dane, State of Wisconsin; that he is President of PLATTE RIVER INSURANCE COMPANY, the corporation described in and which executed the above instrument; that he knows the seal of the said corporation; that the seal affixed to said instrument is such corporate seal; that it was so affixed by order of the Board of Directors of said corporation and that he signed his name thereto by like order.



CERTIFICATE

Daniel W. Krueger

Daniel W. Krueger
Notary Public, Dane Co., WI
My Commission Is Permanent

STATE OF WISCONSIN }
COUNTY OF DANE } S.S.:

I, the undersigned, duly elected to the office stated below, now the incumbent in PLATTE RIVER INSURANCE COMPANY, a Nebraska Corporation, authorized to make this certificate, DO HEREBY CERTIFY that the foregoing attached Power of Attorney remains in full force and has not been revoked; and furthermore, that the Resolution of the Board of Directors, set forth in the Power of Attorney is now in force.

Signed and sealed at the City of Middleton, State of Wisconsin this 19TH day of DECEMBER, 2008



Alan S. Ogilvie

Alan S. Ogilvie
Secretary

THIS DOCUMENT IS NOT VALID UNLESS PRINTED ON GREEN SHADED BACKGROUND WITH A RED SERIAL NUMBER IN THE UPPER RIGHT HAND CORNER. IF YOU HAVE ANY QUESTIONS CONCERNING THE AUTHENTICITY OF THIS DOCUMENT CALL 800-475-4450.