#### NOWALSKY, BRONSTON & GOTHARD

A Professional Limited Liability Company
Attorneys at Law

Leon L. Nowalsky Benjamin W. Bronston Edward P. Gothard Attorneys at Law
3500 North Causeway Boulevard
Suite 1442
Metairie, Louisiana 70002

Philip R. Adams, Jr.

Telephone: (504) 832-1984 Facsimile: (504) 831-0892

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 / L

lnowalsky@nbglaw.com

Ken Nowasky

LLN/rph Enclosure



# 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	<u>on</u>				
Α.	Name of Applicant	Telco Expe	erts, LLC			
Α,	Name of Applicant	Full exact name of per application is made.	rson, corporation, parti	ership, sole	proprietorship, or ot	ner entity, for which
		Legal name of applica	ant, if different from al	ove.	المارة المارية المارية المارية المارية	<u> </u>
		38 Park Av	enue, Ruthe	erford,	NJ 07070	
		Address		ity	State	Zip
	Tenn. Secretary of			ID 059	2580	
	Federal Taxpayer	ID Number 20	6-1287244		iften ikkasenta menanta sema apartum menanta sema perupak	
	Any trade name(s)	, assumed nan	ne(s) or fictitiou	ıs name	(s) used by ap	plicant:
,		······	<u> </u>			
	icant has affiliate(s) sted information for	each affiliate(s	), as well as for			, provide the above
	Address See Att	ached <sup>Exh</sup>	ibit A		City	
		ip Code e additional pa	Phone No			
***IMF	engaged in provi	affiliate(s) o ding telecomn name or fictition nation on all p	nunications se ous name use parts of this ap	ervices, d by the oplication	or operating above, prov on as well as	
		THIS SECTION	ON FOR TRA USE	ONLY		
Docket	Number		Date	npany ID Approve luator	Numbered	

C. Provide the name, business address and a chronological summary of the employn 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 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 busine the applicant, regardless of the form of organization of the applicant.  Information to be included:  NAME TITLE  BUSINESS ADDRESS  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 benef (of a trust) been associated with a business whose authority to transact business was derevoked or suspended by a state or federal regulatory or law enforcement entity?  O Yes No If yes, please explain fully.  E. Has the Tennessee Regulatory Authority, or 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 percentics of a trust)?  O Yes No If yes, please explain fully.	the
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(4) Here the applicant or any of its parent companies, subsidiaries, officiates, of	cent
(1) Has the applicant or any of its parent companies, subsidiaries, affiliates, or partners, LLC members, directors, officers, five percent (5%) more shareholders of beneficiaries (of a trust), been enjoined or restrained by order by any court or state federal regulatory or law enforcement entity from engaging in any conduct or practice to the telecommunications business?	r e or
F. Has the applicant or any of its parent companies, subsidiaries, affiliates, owners, partners, LLC members, directors, officers, five percent (5%) more shareholders of beneficiaries (of a trust) been associated with a business who has ceased providing telecommunications services in any state?  YesNo If yes, please explain fully and describe the circumstances. (Use additional pages if necessary)	

G.	Has the applicant or any of its parent companies, subsidiaries, affiliates, owners, partners, L.L.C. members, directors, officers, five percent (5%) or more shareholders or beneficiaries (of a trust) been convicted of any crime or crimes, or charged in court with any fraudulent or dishonest acts in any transaction of any kind, or confined in any penal institution? If so, list such persons, give details, state results and final outcome. (Use additional pages if
	necessary) no
	(1) Has the applicant or any of its parent companies, subsidiaries, affiliates, owners, partners, L.L.C. members, directors, officers, five percent (5%) or more shareholders or beneficiaries (of a trust) been indicted, convicted, pled guilty or pled nolo contendre to a felony in Tennessee or elsewhere?  O YES NO If yes, please explain fully.
H.	Name and telephone number of contact person authorized to respond to Authority inquiries regarding company operations Monday through Friday.
	Adam Goldberg (800) 7875050 (800) 625-2088
	Name Phone No. Fax No.
	(800) e-mail Address adam@telcoexperts.com
	(1) Name and telephone number of contact person authorized to respond to Authority inquiries regarding this filing Monday through Friday.
	Becky Heggelund (504 8321984 504 831-0892
	Name Phone No. Fax No.
	(800) e-mail Address bheggelund@nbglaw.com
l.	List a toll-free telephone number and mailing address that consumers can call or write to report service problems and/or request refunds or adjustments.
	800-787-5050
	PHONE NUMBER ALTERNATE PHONE NUMBER
	38 Park Avenue, Rutherford, NJ 07070
	ADDRESS CITY ST ZIPCODE
(J)	Provide the name and address of the registered agent for service of process:
	Corporation Service Company
	2908 Poston Avenue, Nashville, TN 37203
(K)	Identify all authorized agents in the state, if any by name, address, business and home phone numbers and any other businesses conducted by the agent at the same location: (use additional sheets if necessary)  None
Part A.	II:  Check the type of telecommunication services you plan to provide in Tennessee.  ✓ Resell Interexchange long distance services  ☐ Operator Services ✓ Resell local services ☐ Other (describe)
B.	If providing operator services, list company name, address and contact person for all reseller carriers you serve in Tennessee. <b>Provide the above information on Appendix I.</b>

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 very 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, the complaint(s)' current status. Provide this information on a separate attachment, if necessary.  None	and			
	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.	l			
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. Businessv  b. Residentialv_  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				
Н	Are your prices for intrastate services plus any PIF equal to or less than the dominant carriers' price for similar services? Yes O No O				
ı	Describe the type of services and price that the applicant will be offering in Tennessee the Informational Tariff Form found in Appendix II¹. See Exhibit C	on			
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?				

<sup>&</sup>lt;sup>1</sup>Applicant is required to fill out an Informational Tariff form. Failure to fill out this form will cause the applicant's request to be rejected.

	aetec					
u	II the applicant be <u>utilizing</u> stomers directly <sup>1</sup> ? Direct E escribe briefly how the app	3ill				
2 <del>.</del> 2F	int advertising, internet	and/or sale	s agents			
f i	ndependent telemarketer one number and federal t	s are to be used axpayer ID for e	, list the name	e, conta	ct person, a	address
<b>∋</b> €	DMPANY NAME GONTAGT	ADDRESS	- CHY	ST_		PHONE
<u></u>	DMPANY NAME CONTACT	ADDRESS	Library Marie Color Colo	ST	719	PHONE
C(	OMPANY NAME CONTACT	ADDRESS	CITY	ST	ZIP	PHONE
CC	terexchange service. Use ompany guidelines, attach	ı copies.	t s denni je je vedi iz saga na jedeni se	Delighters in the second lines.	and the second s	pada quadrii ila di kale quada qua qua qua qua qua qua qua qua qua qu
W	ritten LOAs - see E	xhibit E				
A	pplicant has the ability an	d agrees to hone				
A		d agrees to hone				
A co	pplicant has the ability an	d agrees to hone to with their loca to the local tele rastate toll calls.	I telephone co phone compa The purpose	ompany. any to presonant	Yes © ovide the A analysis is	No © authority a p to audit the
A co	pplicant has the ability an onsumer has subscribed t pplicant gives permission ample of the reseller's intr	d agrees to hone to with their loca to the local tele rastate toll calls. or below the dor the requirement to	I telephone compa The purpose minant carrier to insure that all be classification	ompany.  omy to present this is tariffer any tele ed as to	Yes © ovide the A analysis is d rates. Ye phone call	No_O  Authority a p to audit the es_@_No made betweenot billed to
A CC A SE P CC IS CC	pplicant has the ability an onsumer has subscribed to pplicant gives permission ample of the reseller's intrates to assure they are at the Applicant aware of the oints in the same county is	d agrees to hone to with their local to the local tele rastate toll calls. or below the dor he requirement to n Tennessee sh hessee Code And he TAR Code da 15-21-114 and th	I telephone compaed The purpose minant carrier to insure that all be classificated § 65-	ompany.  Iny to proper of this any tele ed as to 21-114?	Yes ©  ovide the A analysis is d rates. Ye phone call ll-free and l Yes ©  ov BellSoutl	No O  Authority a p to audit the es  No made betweenot billed to No O  h, its use to
A co A sara is positive the	pplicant has the ability an onsumer has subscribed to pplicant gives permission ample of the reseller's intrates to assure they are at so the Applicant aware of the county in the same county is the Applicant aware of the Applican	d agrees to hone to with their local to the local tele rastate toll calls. or below the dor the requirement to in Tennessee sh the TAR Code da 55-21-114 and th No tend to comply to	I telephone compaed The purpose minant carrier to insure that hall be classificated § 65-bata base main the procedures with T.C.A. § applicant will u	ompany.  Iny to proper of this any tele ed as to 21-114?  Italined by the sused to the sused to the set to insert the set to insert to insert the set to insert the sert the set to insert the set to insert the sert the s	Yes © ovide the A analysis is d rates. Ye phone call ll-free and i Yes © by BellSouth o enter tele	No O  Authority a p to audit the es O No made betw not billed to No O h, its use to phone num r response,

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

# Part III: Organization Structure

Applica	plicant's organizational structure				
	_Corporation				
	Publicly Traded Co	orporation			
	Subsidiary of a Publicly Traded Corporation				
	Limited Liability C	COPPORATION Attach a copy of the articles of organization and operating agreement along with amendments.			
	See Exhibit F Other Form of Co	•			
	List type Attach a copy of the charter, bylaw	(Example S Corporation)			
,	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 e			
		State			
ION (a)	)-(g) is to be completed if a	State			
I <mark>ON (a)</mark> (a)	The date and state of form	applicant is a Corporation Association or Trust nation/incorporation: Delaware 8/9/2007			
	The date and state of form	State applicant is a Corporation Association or Trust			
	The date and state of form.  (1) Parent Company, if ap  Attach a certificate of good incorporated/formed.	applicant is a Corporation Association or Trust nation/incorporation: Delaware 8/9/2007			
(a)	The date and state of form  (1) Parent Company, if ap  Attach a certificate of good incorporated/formed.  See Exhibit G  (1) Attach a copy of Certificate of company in the copy of Certificate of of Cert	applicant is a Corporation Association or Trust nation/incorporation:  Delaware 8/9/2007  uplicable  d standing from the state in which the applicant was			
(a)	The date and state of form  (1) Parent Company, if ap  Attach a certificate of good incorporated/formed.  See Exhibit G  (1) Attach a copy of Certification of the components of the corporate structure.	applicant is a Corporation Association or Trust nation/incorporation:  Delaware 8/9/2007  Applicable  distanding from the state in which the applicant was  fication of Authority issued by Tennessee Secretary of State nority to engage in business in Tennessee.  ucture of the applicant, including the identity of any			
(a) (b) (d)	The date and state of form  (1) Parent Company, if ap  Attach a certificate of good incorporated/formed.  See Exhibit G  (1) Attach a copy of Certification showing corporation's authorized Exhibit H.  Describe the corporate struparent or subsidiary of the	pplicant is a Corporation Association or Trust nation/incorporation: Delaware 8/9/2007 pplicable d standing from the state in which the applicant was fication of Authority issued by Tennessee Secretary of State nority to engage in business in Tennessee.  ucture of the applicant, including the identity of any applicant. Disclose whether any parent or subsidiary			
(a) (b) (d)	The date and state of form  (1) Parent Company, if ap  Attach a certificate of good incorporated/formed.  See Exhibit G  (1) Attach a copy of Certification showing corporation's authorized the corporate structure parent or subsidiary of the blicly traded on any stock excubsidiary. See Exhibit Provide the history of materials and structure of the provide the history of materials.	pplicant is a Corporation Association or Trust nation/incorporation:  Delaware 8/9/2007  pplicable  d standing from the state in which the applicant was  fication of Authority issued by Tennessee Secretary of State nority to engage in business in Tennessee.  ucture of the applicant, including the identity of any applicant. Disclose whether any parent or subsidiary change. Limited Liability Company – no parent to a subsidiary change. Limited Liability Company – no parent to several litigation and criminal convictions of every current or key shareholder of the applicant for the ten-year			
(a) (b) (d) is put or s	The date and state of form  (1) Parent Company, if ap  Attach a certificate of good incorporated/formed.  See Exhibit G  (1) Attach a copy of Certification showing corporation's authorized Exhibit H. Describe the corporate structure parent or subsidiary of the blicly traded on any stock excubsidiary. See Exhibit Provide the history of material director, executive officer, period prior to the date of None.	pplicant is a Corporation Association or Trust nation/incorporation:  Delaware 8/9/2007  pplicable  d standing from the state in which the applicant was  fication of Authority issued by Tennessee Secretary of State nority to engage in business in Tennessee.  ucture of the applicant, including the identity of any applicant. Disclose whether any parent or subsidiary change. Limited Liability Company – no parent to a parent to serial litigation and criminal convictions of every current or key shareholder of the applicant for the ten-year			
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	*****	General Attach a copy of the partnership agreement along with any amendments.
	Notice	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 th	ne abov	e 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.	Numbe	er of employees: 10 .
	Emplo	yer Identification Number (E.I.N.) 26-1287244
Part I\	/: Finar	ncial Information
A.	Addre	ss where business records are kept: 38 Park Avenue
Ruth		NJ 07070 (800) 787-5050 STATE ZIP CODE PHONE NUMBER
B.	staten financ or 100	a copy of the applicant's most recent unconsolidated and consolidated audited financial nents for the immediately preceding three-year period. Provide in detail the applicant's ial condition, including balance sheet and income statement, or a copy of IRS form 1120 filed by your business for the previous year. Attach, if available, a copy of your any'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:
	(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.	ten-ye litigat a per	dicable, provide a history of applicant's material litigation and criminal convictions for the ear period prior to the date this application is made. Material litigation is defined as any ion that, according to generally accepted accounting principles, is deemed significant to son's financial health and would be required to be referenced in annual audited financial ments, reports to shareholders or similar documents.

#### Part VI: Rule Compliance Agreement

Α.	Attach a copy of a Small and Minority-Owned Telecommunications Business Participation Plan Pursuant to Tennessee Code Annotated § 65-5-212.
В.	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 <a href="http://www.state.tn.us/tra">http://www.state.tn.us/tra</a> electronic fileroom in its entirety? OYesNo
C.	Do you understand the penalties for non-compliance, and all associated fees to provide such service?YesNo
Mail the comp	oleted application and a check for \$50.00 to: Tennessee Regulatory Authority, P.O. Box 198907 37219-8907. Should you have any questions, call (615) 741-7489, ext. 163.
The Reselle	r 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 <a href="http://www.state.tn.us/tra">http://www.state.tn.us/tra</a> 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		SEE ATTACHED
and Other Organizations	!	(NAME OF CORPORATION)
	BY:	SIGNATURE
		PRINTED NAME
		Title
	ATTEST:	
		Title
On this the	day of before me, a Notary	
application being	duly sworn acc ns set forth in th	named in, and who executed the foregoing ording to law, deposes and says that the statements above application are true and correct to the best
		Notary Public
		seal

## Appendix I

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

Description of Service	Applicant proposed Price change to consumer	Dominant Carriers  Price for similar service
1.		
2.		
3.		

11

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

#### VERIFICATION

County of

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.

Adam Goldberg

Telco Experts, LLC

Sworn to and subscribed before me this \_ 8 day of \_ 2008..

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:

ISSUED BY: Adam Goldberg, COO

Telco Experts, LLC 38 Park Avenue Rutherford, NJ 07070 EFFECTIVE:

#### **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.

Sheet	Revision	Sheet	Revision
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		
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12	Original		
13	Original		
14	Original		
15	Original		
16	Original		
17	Original		
18	Original		
19	Original		
20	Original		

ISSUED:

EFFECTIVE:

ISSUED BY:

#### T.R.A. Tariff No. 1 Original Sheet 3

#### TABLE OF CONTENTS 01 Title Sheet.... 02 Check Sheet..... 03 Table of Contents..... Symbols.... Tariff Format..... 05 Section 1: Definitions and Abbreviations..... 06 Section 2: Rules and Regulations..... 09 Section 3: Description of Service..... 19 Section 4: Rates and Charges..... 23

ISSUED:

EFFECTIVE:

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#### **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. <u>Sheet Numbering</u> 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. <u>Sheet Revision Numbers</u> 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. <u>Paragraph Numbering Sequence</u> 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. <u>Check Sheets</u> - 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:

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#### SECTION 1 - DEFINITIONS AND ABBREVIATIONS

#### 1.1 <u>Definitions</u>:

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.

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

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

<u>Carrier</u> - 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.

<u>Customer</u> - 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.

<u>Customer Provided Equipment</u> - Terminal equipment provided by a customer.

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

<u>Delinquent Account</u> - 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.

<u>Due Date</u> - 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.

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

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#### 1.1 <u>Definitions</u>: (contd.)

<u>Interexchange Utility</u> - 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.

<u>Measured Use Service</u> - 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.

<u>Premises</u> - 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.

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

<u>Terminal Equipment</u> - 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.

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#### 1.2 <u>Abbreviations</u>:

<u>LATA</u> - Local Access Transport Area

LEC - Local Exchange Carrier

MTS - Message Toll Service

PBX - Private Branch Exchange

SAL - Special Access Line

<u>V&H</u> - Vertical and Horizontal

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#### 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.

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#### 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 <u>Interruption of Service</u>

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.

ISSUED: EFFECTIVE:

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#### 2.7 <u>Customer Responsibility</u>

- 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.
    - 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. <u>Deposits</u>

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 beheld 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 <u>Customer Responsibility</u>

(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 <u>Application of Charges</u>

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

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EFFECTIVE:

ISSUED BY:

#### 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.

ISSUED:

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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.

ISSUED:

EFFECTIVE:

ISSUED BY:

### 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.

ISSUED: EFFECTIVE:

ISSUED BY:

### 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 <u>Calculation of Distance</u>

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:

# 3.6 <u>Minimum Call Completion Rate</u>

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

# 3.7 <u>Special Promotions</u>

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

ISSUED:

EFFECTIVE:

ISSUED BY:

#### 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 <u>Inbound 8XX Service</u>

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.

ISSUED: EFFECTIVE:

ISSUED BY: Adam Goldberg, COO

### 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 <u>Directory Assistance</u>

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

ISSUED:

EFFECTIVE:

ISSUED BY:

### **SECTION 4 - RATES AND CHARGES**

### 4.1. Usage Charges and Billing Increments

### 4.1.1 <u>Usage Charges</u>

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 <u>Taxes</u>

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 <u>Inbound 8XX Service</u>

\$0.07 per minute.

Billed in one (1) minute increments.

### 4.4 <u>Directory Assistance</u>

\$1.25 per call.

#### 4.5 Travel Card Service

\$0.25 per minute.

Billed in one (1) minute increments.

ISSUED:

EFFECTIVE:

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#### 4.6 <u>Late Payment Penalty</u>

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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### 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

#### CHECK SHEET

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Rutherford, NJ 07070

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#### **SECTION 5**

INDIVIDUAL CASE BASIS (ICB) ARRANGEMENTS

5.1 Individual Case Basis 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:

С	-	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.

To signify new rate or regulation.

To signify a change in text but no change in rate or regulation

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### 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.

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#### **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.

<u>Authorized User</u>: 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.

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

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

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

<u>Call Forward Variable</u>: 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.

<u>Call Park</u>: 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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### SECTION 1- DEFINITIONS (continued)

<u>Call Pickup</u>: 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.

<u>Call Waiting</u>: 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.

<u>Call Waiting Cancel</u>: 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.

<u>Class of Service (COS)</u>: 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.

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

<u>Customer</u>: 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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#### SECTION 1 - DEFINITIONS (continued)

<u>Direct Inward Dialing (DID)</u>: 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

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

<u>Joint User</u>: 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.

<u>LATA</u>: 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.

<u>Local Calling</u>: 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.

<u>Multiple Appearance Directory Numbers</u>: 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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#### 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.

<u>Presubscription-2</u>: 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.

<u>Recurring Charges</u>: 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.

<u>Service Order:</u> 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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#### SECTION 1 - DEFINITIONS (continued)

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

<u>Shared Facilities</u>: 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.

<u>Trunk</u>: 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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#### **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 of 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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#### 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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### 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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### 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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### 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.

ISSUED:

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ISSUED BY: Adam Goldberg, COO Telco Experts, LLC

38 Park Avenue Rutherford, NJ 07070

#### 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, bathe installation, operation, failure to operate, maintenance, removal, presence, condition, locations rouse of service furnished by the Company at such locations.

ISSUED:

EFFECTIVE:

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

38 Park Avenue Rutherford, NJ 07070 2.1.4.13

#### LOCAL EXCHANGE SERVICE

### SECTION 2 - REGULATIONS (continued)

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

ISSUED:

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### 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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ISSUED BY: Adam Goldberg, COO

### 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.
- 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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### 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 Customerprovided network control signaling equipment.

ISSUED:

EFFECTIVE:

ISSUED BY: Adam Goldberg, COO Telco Experts, LLC

38 Park Avenue Rutherford, NJ 07070

### 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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ISSUED BY: Adam Goldberg, COO

### 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.

ISSUED:

EFFECTIVE:

ISSUED BY: Adam Goldberg, COO Telco Experts, LLC

38 Park Avenue Rutherford, NJ 07070

### 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 calms, 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.

ISSUED:

EFFECTIVE:

ISSUED BY: Adam Goldberg, COO

### 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 fight 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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EFFECTIVE:

ISSUED BY: Adam Goldberg, COO

#### 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.

ISSUED: EFFECTIVE:

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

#### 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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#### 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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# 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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ISSUED BY: Adam Goldberg, COO

# 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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Rutherford, NJ 07070

# 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.

ISSUED:

EFFECTIVE:

ISSUED BY: Adam Goldberg, COO Telco Experts, LLC

# 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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# 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.

ISSUED:

**EFFECTIVE:** 

ISSUED BY: Adam Goldberg, COO

# 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
- 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.

ISSUED:

EFFECTIVE:

ISSUED BY: Adam Goldberg, COO

# 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.

ISSUED:

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ISSUED BY: Adam Goldberg, COO

# 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)

ISSUED:

EFFECTIVE:

ISSUED BY: Adam Goldberg, COO

#### Assistance Programs 2.11

# 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.

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.

#### Lifeline Assistance Program 2.11.3

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.

# Application and Regulations

Guidelines for implementation of this program are as follows:

- 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)

ISSUED:

EFFECTIVE:

ISSUED BY: Adam Goldberg, COO

Telco Experts, LLC 38 Park Avenue

Rutherford, NJ 07070

### 2.11 <u>Assistance Programs</u> (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:

#### Monthly Rate

Federal Lifeline Credit State Lifeline Credit: \$6.00

\$3.50

#### **SECTION 3 - SERVICE DESCRIPTIONS**

3.1 Local Exchange Service

ISSUED: EFFECTIVE:

ISSUED BY: Adam Goldberg, COO

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.

	THE PERSON NAMED IN COLUMN TWO
ISSUED:	EFFECTIVE:

ISSUED BY: Adam Goldberg, COO

# 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.

ISSUED:

EFFECTIVE:

ISSUED BY: Adam Goldberg, COO Telco Experts, LLC

Telco Experts, LLC
38 Park Avenue

Rutherford, NJ 07070

# 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 founded 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.

ISSUED:

EFFECTIVE:

ISSUED BY: Adam Goldberg, COO

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Rutherford, NJ 07070

# 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.

ISSUED:

EFFECTIVE:

ISSUED BY: Adam Goldberg, COO

# 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.

ISSUED:

**EFFECTIVE:** 

ISSUED BY: Adam Goldberg, COO

# SECTION 3 - SERVICE DESCRIPTION (continued)

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

ISSUED:

EFFECTIVE:

ISSUED BY: Adam Goldberg, COO Telco Experts, LLC

# 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.

ISSUED:

EFFECTIVE:

ISSUED BY: Adam Goldberg, COO

#### **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

1.14 Plat Rate Del 1100	MRC
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.

	MRC	MRC
	Low Usage	Standard Usage
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.

	1st Minute	Addtl Minute
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

ISSUED:

EFFECTIVE:

ISSUED BY: Adam Goldberg, COO

#### **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.

	1st Minute	Addtl Minute
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.

	1st Minute	Addtl Minute
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

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Rutherford, NJ 07070

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

<sup>&</sup>lt;sup>1</sup> Three way calling also available on a \$0.75 per use basis.

# **SECTION 4 - RATES**

# 4.1 Residential Local Exchange Service Rates (continued)

# 4.1.1.D Optional Features (contd.)

<del>"</del>	<u>NRC</u>	<u>MRC</u>
Customer Control - CF Busy Line	\$13.50	\$2.70
	\$13.50	\$2.70
Call Forwarding Busy Line Multipath <sup>2</sup>	\$13.50	\$1.80
Call Forwarding Don't Answer Multipath <sup>2</sup>	\$13.50	\$1.80
Call Forwarding Variable Multipath	\$13.50	\$2.70
Remote Access - Call Forwarding Variable	\$13.50	\$5.40
Call Waiting Deluxe <sup>3</sup>	\$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

ISSUED:

EFFECTIVE:

ISSUED BY: Adam Goldberg, COO

<sup>&</sup>lt;sup>2</sup> 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.

<sup>&</sup>lt;sup>3</sup> Caller ID rates also apply.

<sup>&</sup>lt;sup>4</sup> Local or toll charges apply for originator of call even after exiting call.

#### SECTION 4 - RATES

# 4.1 Residential Local Exchange Service Rates (continued)

# 4.1.1.E CLASS Features

	NRC	<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.

	MKC
Per Line	\$30.15
Per Two-Line Plan package	\$59.85
Per Three-Line Plan package	\$87.75

ISSUED:

EFFECTIVE:

ISSUED BY: Adam Goldberg, COO

# **SECTION 4 - RATES**

# 4.1 Residential Local Exchange Service Rates (contd.)

### 4.1.1.G Line Connection Charges

First Line, per request Additional Line, each \$13.50

# 4.1.1.H Line Change Charge

First Line, per request \$31.50 Additional Line, each \$10.80

# 4.1.1.1 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

ISSUED:

**EFFECTIVE:** 

ISSUED BY: Adam Goldberg, COO

#### **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

	INIC
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

ISSUED: EFFECTIVE:

ISSUED BY: Adam Goldberg, COO

#### **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

•	MKC
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

#### 4.21.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.

	1st Minute	Addtl Minute
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

ISSUED:

**EFFECTIVE:** 

ISSUED BY: Adam Goldberg, COO

#### **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.

	1st Minute	Addtl Minute
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.

	1st Minute	Addtl Minute
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

ISSUED: EFFECTIVE:

ISSUED BY: Adam Goldberg, COO Telco Experts, LLC

#### **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.

ISSUED:

**EFFECTIVE:** 

ISSUED BY: Adam Goldberg, COO Telco Experts, LLC

#### **SECTION 4 - RATES**

# 4.2 Business Local Exchange Service Rates (contd.)

# 4.2.1.E. Direct Inward Dialing (DID)

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

# 4.2.1.G Grouping/Hunting Service

. 0	NRC	<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

ISSUED: **EFFECTIVE:** 

> ISSUED BY: Adam Goldberg, COO Telco Experts, LLC

#### **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 <sup>6</sup>	\$18.00		\$3.20
Call Forwarding Don't Answer Multipath <sup>2</sup>	\$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 Contr	ol \$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 install	ation \$10	08.0	\$16.65
Distinctive Ring I	\$18.00		\$7.20
Distinctive Ring II	\$18.00		\$9.00

ISSUED: EFFECTIVE:

ISSUED BY: Adam Goldberg, COO

<sup>&</sup>lt;sup>5</sup> Three way calling also available on a \$0.75 per use basis.

<sup>&</sup>lt;sup>6</sup> 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.

 $<sup>^{7}\,</sup>$  Local or toll charges apply for originator of call even after exiting call.

#### **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

	MRC
Per Line	\$50.40
Per Two-Line Plan package	\$90.00
Per Three-Line Plan package	\$127.80

ISSUED: EFFECTIVE:

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

Rutherford, NJ 07070

#### **SECTION 4 - RATES**

### 4.2 Business Local Exchange Service Rates (contd.)

#### 4.2.1.K Line Connection Charges

First Line, per request \$65.70 Additional Line, each \$19.80

# 4.2.1.L Line Change Charge

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

ISSUED:

**EFFECTIVE:** 

ISSUED BY: Adam Goldberg, COO

### **SECTION 4 - RATES**

### 4.2 Business Local Exchange Service Rates (contd.)

### 4.2.1.N TouchTone

Applies when added subsequent to establishment of service.

NRC MRC \$18.00 \$2.70

### 4.2.1.0 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>	MRC
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>
\$18.00	\$1.64
\$18.00	\$3.15
\$18.00	\$1.62
	\$18.00 \$18.00

ISSUED: EFFECTIVE:

ISSUED BY: Adam Goldberg, COO Telco Experts, LLC

38 Park Avenue Rutherford, NJ 07070

### **SECTION 4 - RATES**

### 4.3 Local Line Charges (per local line)

# 4.3.1 FCC End User Common Line

<u>MRC</u>
\$3.50
\$6.07
\$3.50
\$7.84

### 4.3.2 Local Number Portability

	MRC
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.

ISSUED:

EFFECTIVE:

ISSUED BY: Adam Goldberg, COO Telco Experts, LLC

### 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.

	BUSIN	ESS	RESIDENT	IAL
	<u>1st Min. Ea</u>	. Added Min.	<u> 1st Min. Ea</u>	. Added Min.
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.

	BUSIN	TESS	RESIDENT	TAL
	1st Min. Ea	. Added Min.	1st Min. Ea	. Added Min.
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

ISSUED:

EFFECTIVE:

ISSUED BY: Adam Goldberg, COO

### **SECTION 4 - RATES**

\$0.85

\$0.30

### 4.5 IntraLATA MTS/Calling Card Rates (contd.)

### 4.5.2 Local and Toll Operator Service Charges

	Per Call
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
Bsuy Line Interrupt	\$1.54
4.6 Local Directory Assistance	
·	Per Call
Within LCA for originating line	
Direct Dialed	\$0.33
Operator assistance surcharge	\$0.30
Outside LCA and LATA/NPA for orig. line	

Direct Dialed

Operator assistance surcharge

ISSUED:

EFFECTIVE:

ISSUED BY: Adam Goldberg, COO

### **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

# 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 (8007) 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,	. LLC		Remittance Section Service Period mm/dd/yy through mm/dd/yy		
38 Park Avenue	,				
Rutherford, NJ 07070			Cus	tomer Name <insert></insert>	
Rutherford, 143 07070			Account Number	0001	
☐ Check here for change of a	address		Past Due Amount	.00	
Check here for change of a	4441000		Current Charges	<insert></insert>	
			Due Date	<insert></insert>	
			Total Amount Due:	<insert></insert>	
CUSTOMER NAME					
ADDRESS LINE I			Amount Paid	\$	
ADDRESS LINE 2					
ADDRESS LINE 2					
			Please make checks payat	le to Telco Experts, LLC	
Mail Check or Money Order	to:	Telco Experts, LLC			
Wall Check of Wolley Order		38 Park Avenue			
		Rutherford, NJ 07070			
		Please detach and return above po	ortion with your payment		
			TELCO EXPERTS, LLC		
Summary of Acco	ount				
*					
		•			
Local Service Charges	\$				
		<u>—</u>			
Total Current Charges	\$				
Previous Bill					
Payment Received					
Adjustments					
Past Due Amount					
Total Amount due					
10tal Allount duo					
Due Date	mm/dd/y	y			
Detail of Payments and	d Adjustments				
	•				
Payments must arrive before	e the due date.	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			
•					
Date Description Ad	djustments Pa	<u>yments</u>			

NON PAYMENT OF LONG DISTANCE TOLL CHARGES WILL NOT RESULT IN DISCONNECTION OF LOCAL SERVICE.

Totals:

For questions about your bill, please call Customer Service at 1-800-787-5050

\*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

to become my new primary carrier for the prov Experts to act as my agent to effectuate	rision of telecommunications services. I authorize Teleo this change, and direct my current primary carrier rts to accomplish the change.
to return to my former carrier, I may be required I also understand that my new primary carrier m	pproximately \$5.00 to switch providers and should I desire to pay an additional charge to reconnect to that company. The say have different calling areas, rates and charges than my w I indicate that I understand those differences (if any) and
I authorize Telco Experts to provide: (C	heck Appropriate Service(s))
Long Distance Local Toll Service (where appli	icable)
To my telephone number(s) listed below	v.
agency and that I am authorized to change teleph	rs of age and that I have read and understand this letter of none companies for services to the telephone numbers listed to do a credit investigation and hold free from liability all o 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

# $\label{eq:Exhibit F} Exhibit F$ 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:

- The name of the limited liability company is TFLCO 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.
- 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").
- 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.
- 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.
- Profits and losses of the Company shall be distributed in proportion to each member's ownership interest in the Company.

- 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 Cortificate 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

Warriet Smith Windson
Harriet Smith Windson, Secretary of State

AUTHENTICATION: 7079497

DATE: 01-13-09

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

# Exhibit H

# Certificate of Authority



# Secretary of State Business Information Search

Secretary of State Web Site

Instructions

Name

I.D. Number

TELCO EXPERTS, LLC

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**

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

- Search Again

Report a Technical Issue

<sup>\*</sup> 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.

For Office Use Only



Bepartment 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)

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		
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: Delaw	vare	
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	
The complete street address (including the county and the zing 2908 Poston Avenue, Nashville, TN 37203 (Davidson County Street City/State  The name of its registered agent at that office is: Corporation  Composition County Street Corporation  Corporation County Street County Street Corporation  Corporation County Street County Stree	nty) County Zip Code n Service Company	
<ol><li>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.</li></ol>		
6. The number of members at the date of filing if more than six		
commencement (month, day and year) 48-249-913(d).	in Tennessee prior to the approval of this application, the date of . NOTE: Additional filing fees may apply. See section	
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	Telco Experts, LLC	
Signature Date	Name of Limited Ziability Company	
COO	alfra	
Signer's Capacity	Signature	
	Adam Goldberg	
	Name (typed or printed)	
SS-4233 (Rev. 02/08) Filing Fee: \$50 per member / minin	num fee=\$300, maximum fee=\$3,000 RDA 2458	

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

Warriet Smith Windsor, Secretary of State

AUTHENTICATION: 7022272

DATE: 12-12-08

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

# 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

	Jan - Dec 07
Ordinary Income/Expense	
Income	4 040 000 00
Sales	1,819,299.69
Total Income	1,819,299.69
Expense	
Agent Commisions	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
Continetal Card-See Statement	2,648.86
Contributions	1,680.00 594.13
Credit Card	485.00
Customer Refund	300.00
Donation	1,629.39
equipment	-1,200.00
Error	-1,200.00
Insurance Liability Insurance	3,393.09
Insurance - Other	23.674.53
Total Insurance	27,067.62
	21,007.02
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 Professional Fees	1,000.00
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
Retirment 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 Utilities - Other	2,774.90 239.13
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

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Persol (attack	nal holdi n Sch. Pl	Ωβ.co	wise,		WINDIN									09/1996
Person	nai servi	ce corp.	print or type.		, state, and Zi							- 1		assets (see instructions) 218488.
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us (	27 1	ntal deducti	ens. Add li	nes 12 throug	ıh 26							-		87468
Deductions	28 T	axable income	before net op	erating loss ded	uction and spec	ial deductions	. Subtract line	27 from line	11			28	) 	0/400
ğ	29 L	.ess: a Net	t operating I	oss deduction					29a 29b			29	e.	
ŏ		<b>b</b> Spo	ecial deduct	ions (Schedu	e C, line 20)									87468
Į											.,,,,,,,,,,,	31		17989
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ä				on Form 4466			7	d Bal ▶	32d	2	2100	0.		
Pay	p.	Tax denosite	d with Form	7004	<u> </u>			,	32e					
ы	1	Credite (1) Fo	rm 2439		(2)	Form 4136			321			32		21000
Tax and Payments	33	Estimated tax	x penatty (se	e instructions	s). Check if Fo	rm 2220 is	attached					X 3:		170 0
122	34	Amount owe	d. If line 32	g is smaller th	an the total o	f lines 31 an	d 33, enter a	mount ov	ed			3		2841
								ount over	paid			3:		2041
	36	Enter amoun	t from line 3	35 you want: (	Credited to 20	108 estimati	en tax 🟲		2841					and hallet it in the
		Under penal correct, and	lties of perjury complete. De	, I declare that I claration of prep	have examined than	this retum, inc taxpayer) is ba	luding accomp ased on all info	anying sche mation of v	cules and statem hich preparer has	nents, and to s any knowle	o tne bes edge.	ormy kho	wiedģē	and belief, it is true,
Sig	ın		p	.,	-	ı			RESIDEN					May the IRS discuss this return with the preparer shown below?
He		<b></b>			····							····		X Yes No
			of officer			Date	!	Date		Check	If	l F		s SSN or PTIN
Paid	đ	Preparer's signature	Lvi	ne Imp	perato		•	(	2/21/0	8 self-em	ployed	X.		530891
Pre	parer's	Firm's name		perato		Ÿ					EIN			:
Use	Only	(or yours if self-employe		-66 Gr				•			Phone r	0, 7.	18.6	572.2500
		address, and	· F Mad	sneth.	NV T	1 3 7 ጸ								

	20 (2007) GEMINI COMMONICATIONS						
4	nedule A Cost of Goods Sold (see instructions) Inventory at beginning of year				1		
1	Purchases	***************************************			2		
	Cost of labor				3		
3	Additional section 263A costs (attach schedule)			******	4		
4	Other costs (attach schedule)			.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	5		<u> </u>
5	Other costs (attach schedule)  Total. Add lines 1 through 5	+		.,	6		
6	Inventory at end of year	***************			7		
7	Inventory at end of year  Cost of goods sold. Subtract line 7 from line 6. Enter here and or	nage 1 line 2			8		
8	Cost of goods sold. Subtract line / from line o. Eliter line and or	i page i, mo =					
9 a	Check all methods used for valuing closing inventory:						
	(i) Cost						
	(ii) Lower of cost or market	_					
	(iii) Other (Specify method used and attach explanation.)	,					
þ	(iii) Check if there was a writedown of subnormal goods	manda /if nhankad 2	Hach Form 970)				
C	Check if there was a writedown of subnormal goods  Check if the LIFO inventory method was adopted this tax year for	any goods (il checked, a	uach i oim 570)		1	1	
đ	If the LIFO inventory method was used for this tax year, enter per	(centage (or amounts) or			9:	1	
	closing inventory computed under LIFO			*****************		Yes	No
8	If property is produced or acquired for resale, do the rules of sec	tion 263A apply to the cu	sironatoqu	 ni9			
1	Was there any change in determining quantities, cost, or valuation	ons between opening and	ciosing mvento	ıy:		Yes	No
	If "Yes," attach explanation	L	1	idends		(c) Special d	
S	chedule C Dividends and Special Deductio	ns (see instructions)		ived	(b) %	(a) x	
1	Dividends from less-than-20%-owned domestic corporations (oth	er than			70		
	debt-financed stock) Dividends from 20%-or-more-owned domestic corporations (other	r than deht-financed					
2	Dividends from 20%-or-more-owned domestic corporations (orac	.1 (11011 0001 1111011000			80		
	stock)	**************************	·		see instructio	ns	
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		.	300000000000000000000000000000000000000	0 2000000000000000000000000000000000000	*****	
10	Dividends from domestic corporations received by a small busine	ess investment			100		
	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	*********************			-		200000000000000000000000000000000000000
18	Deduction for dividends paid on certain preferred stock of public	utilities					
19		e 1, line 4 🕨	<b>-</b>		_}		300000000000000000000000000000000000000
20	Total special deductions. Add lines 9, 10, 11, 12, and 18. Ente	r here and on page 1, line	29b			. <b>P</b>	
1,000	Schedule E Compensation of Officers (See In Note:	structions for page 1, line 12) Complete Schedule E only if t	ntal recelots (line 1	a plus lines 4 throi	igh 10 on pa	ige 1) are \$500,000 or	more.
	SCREADIS E NOIL		(c) Percent of	Percent of co	orporation	1	nount of
	(a) Name of officer	(b) Social security number	time devoted	stock o		——— como	ensation
			to business	(d) Common		rea	108333
	ATAN (4(7)11/15/15/15)	082-50-3812		50.00%			108333
	PETER GOLDBERG	082-50-3829	100%	50.00%			100333
b-admi				<u> </u>	<u> </u>		236666
	2 Total compensation of officers		**************				216666
,	a Componentian of officers claimed on Schedule A and elsewhere	on return					01///
	4 Subtract line 3 from line 2. Enter the result here and on page 1.	line 12	***********				216666
	4 SUDITACI INTO 3 HUILI INTO Z. CINEL LISE ISSUE HERE AND ON PAGE 1.					Engre	1120 (2007

	1120 (2007) GEMINI COMMONICATIONO CONT		
	chedule d 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	2	17989.
	(see instructions)	3	
3.	Alternative minimum tax (attach Form 4626)		17989.
4	Add lines 2 and 3		
5a	Foreign tax credit (attach Form 1118) 5a 5b		
b	Cranits from Forms 57.55 and 9054		
C	General business credit. Check applicable box(es): Form 3800 Form 5884		
	[Form 64/8    Form 66/8    Form 66/8		
đ	CIPALI INC MIGH VRSI INDIVIDUA SAX CALLACIA I COM COCCA		
е	Bond credits from: Form 8860 Form 8912 5e	6	
6	Total credits. Add lines 5a through 5e	_ <del> </del>	17989.
7	Subtract line 6 from line 4	<u> </u>	
8	Personal holding company tax (attach Schedule PH (Form 1120))		
9	Other taxes. Check if from: Form 4255 Form 8611 Form 8697	9	
	Form 8866 Form 8902 Other (attach schedule)		17989.
10	Total tax. Add lines 7 through 9. Enter here and on page 1, line 31	1 10 1 .	
S	checkle K Other Information (see instructions)  Check accounting method: 3 X Cash h Accrual Yes No 7 At any time during the tax year, did one foreign.	n parenn	Yes No
1	own directly or indirectly, at least 25% of (a)	the total	
	c   Other (specify)   voting power of all classes of stock of the co	rooration	
2	See the instructions and enter the:  entitled to vote or (b) the total value of all cla of the corporation?	sses of stock	X
а	Business activity code no. P 3 1 2 0 0		
b	Business activity		
E	Product or service ► CONSULTING and (b) Owner's country ►		
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	auuii ui a	
	corporation? (For rules of attribution, see section 267(c).)  X Foreign Corporation Engaged in a U.S. Trade	t Of Busiliess.	
	If "Yes," attach a schedule showing: (a) name and  Enter number of Forms 5472 attached ►	lioty offered	
	employer identification number (EIN), (b) percentage owned, and (c) taxable income or (loss) before NOL and special debt instruments with original issue discour	iliciy Unereu	
	deduction of such corporation for the tax year ending with or		
	within your tax year.		
4	Is the corporation a subsidiary in an affiliated group or a Information Return for Publicly Offered Orig	11141 15508	
	parent-subsidiary controlled group? X Discount Instruments.	shind or	
	If "Yes," enter name and EIN of the parent corporation	SIVEU UI	
	accrued during the tax year > \$	I of the tay	
_	10 Enter the number of shareholders at the end	I OI HIO LAX	
5	At the end of the tax year, did any individual, partnership, corporation, estate, or trust own, directly or indirectly,	ar and ic	
	50% or more of the corporation's voting stock? (For rules		
	of attribution, see section 267(c).)  X electing to forego the carryback period, che if the corporation is filing a consolidated rel	um the statement	
	If "Yes," attach a schedule snowing name and identifying required by Regulations section 1.1502-21	(b)(3) must be	
	number. (Do not include any information already entered attached or the election will not be valid.		
	in 4 above.) Enter percentage owned > 12 Enter the available NOL carryover from prio	r tax years	
6	During this tax year, did the corporation pay dividends (other (Do not reduce it by any deduction on line		
	than stock dividends and distributions in exchange for stock) in excess of the corporation's current and accumulated  29a.) > \$  13 Are the corporation's total receipts (line 1a)	nha ting d through	
	1 mm 1 (4 (1) (1) (1) (1) (1) (1) (1) (1) (1) (1)	plus lines 4 through	
	If "Vec " file Form 5452 Corporate Report of		
	Nondividend Distributions. tax year less than \$250,000?	omplete Schedules L.	·  ^_
	If this is a consolidated return, answer here for the parent M-1 and M-2 on page 4, instead, enter the	total amount of cash	
	distributions and the book value of propert	y distributions (other	
	each subsidiary. than cash) made during the tax year. ▶\$		4400 /000=
J	WA .	Form	<b>1120</b> (2007)

Senantic   Sealane Steel per Books		1120 (2007) GEMINI COMMONI	Beginning o	of tax year	End of to	x year
1. Clash	Se	144 AAAAAAAA 1 1 1 1 1 1 1 1 1 1 1 1 1 1			(c)	(d)
Lagrange motes and accounts receivable		•				88717.
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4 U.S. government disfigations 5 Tare-awarity securible 8 Other connect assert site such 1 Clears to shareholders 8 Other connect assert site such 1 Mortgages and red setsite flasters 9 Other increases that such 1 Less secured bild offer depreciable assets 1 Less secured did offer depreciable assets 1 Less secured did offer depreciable assets 1 Less secured and offer depreciable assets 1 Less secured did a mortifaction 1 Less secured distribution of the secure assets 1 Less secure assets as an as	_		(		1	
\$\frac{1}{1}\$ Concessed to share the second section of the control						
5 Other current asserts stat. sin.) 77954. 109147. 109	4	U.S. government obligations				
To be a control to the shareholders as sets as Mortagoge and real estable bases.  Mortagoge and estable bases.  10024 8.	5	Tax-exempt securities				
To be a control to the shareholders as sets as Mortagoge and real estable bases.  Mortagoge and estable bases.  10024 8.	6	Other current assets (att. sch.)				100147
8 Mortgage and real estable Joans. 9 Other investments list each 100248. 101743. 11074				77954.		107147.
9 Once furnishment per periods assets 10024 8 . 10174 3 . 20524 . 1 10 174 3 . 1 10						
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b Less accumulated amortization  1 Other assets (dit s.ch.)  1 Total assets  Liabilities and Shareholders Equity  1 Accounts payable  1 Mortingape, notes, bonds payable in less than 1 year  1 Mortingape, notes, bonds payable in less than 1 year  2 Mortingape, notes, bonds payable in less than 1 year  2 Mortingape, notes, bonds payable in less than 1 year  2 Mortingape, notes, bonds payable in year or more  2 Mortingape, notes, bonds payable in year or more  3 Additional paid-in capital  4 Approprieted paid-in capital  5 Retained camings - Unapproprieted  Additional paid-in capital  6 Retained camings - Unapproprieted  7 Retained camings - Unapproprieted  8 Retained camings - Unapproprieted  9 Retained camings - Unapproprieted  1 Scriedule M-3   Reconciliation of Income (Loss) per Books With Income per Return  9 Note: Schedule M-3 equivide instead of Schedule M-1 it total assets as \$10 million or more - see instructions  1 Note income (loss) per books  1 Note income subject to tax not recorded on books this year not income (loss) per Books (itemize):  2 Pederal income tax per books  2 Pederal income tax per books  3 Excess of cepital loses over capital gains  4 Income subject to tax not recorded on books this year not income (loss) per books  9 Pederal income tax per books  1 Schedule M-3   Schedule M-3 equivide instead of Schedule H-1 it total assets as \$10 million or more - see instructions  1 Per of the income subject to tax not recorded on books this year not income (loss) per books  1 Pederal income tax per books  1						
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17   Mortgages, notes, bords payable in less than 1 year of 18   Other current fishificies (set. sch.)   Strutt. 6						
18 Other current bibilities (aft. seb.) St.mt. 6.  19 Loans from shareholders  20 Mortgappes, notes, bonds papable in 1 year or more  21 Other liabilities (aft. seb.)  22 Capital stock: a Preferred stock	16					
18 Other current liabilities (alt. sch.) S.E.LIII. 9. 19 Loans from Shareholders 20 Mortgages, notes, bonds payable in 1 year or more 21 Other liabilities (att. sch.) 21 Capital sock: a Preferred stock 22 Capital sock: a Preferred stock 32 Additional paid-in capital 33 Additional paid-in capital 34 Realized samings - chacture 35 Featlands annings - Unappropriated 36 Featlands annings - Unappropriated 37 Institute to shareholders 38 Total liabilities and shareholders' equity 39 Total liabilities and shareholders' equity 30 Less cost of treasury stock 40 Total liabilities and shareholders' equity 41 Reconciliation of Income (Loss) per Books With Income per Return 42 Reconciliation of Income (Loss) per Books With Income per Return 43 Reconciliation of Income (Loss) per Books With Income per Return 44 Reconciliation of Income (Loss) per Books With Income per Return 45 Redard income tax per books 46 Redard income tax per books 46 Redard income tax per books 46 Depreciation 47 Reconciliation of Income (Loss) per Books With Income per Return 48 Reductions on this return (Remize): 48 Deductions on this return (Remize): 49 Depreciation 40 Depreciation 40 Depreciation 40 Depreciation 50 Depreciation 51 Depreciation 52 Depreciation 53 Depreciation 54 Depreciation 55 Depreciation 56 Depreciation 57 Depreciation 58 Depreciation 58 Depreciation 59 Depreciation 50 Depreciation 50 Depreciation 50 Depreciation 51 Depreciation 51 Depreciation 52 Depreciation 53 Depreciation 54 Depreciation 55 Depreciation 56 Depreciation 57 Depreciation 58 Depreciation 59 Depreciation 50 Depreciation 50 Depreciation 50 Depreciation 50 Depreciation 51 Depreciation 51 Depreciation 52 Depreciation 53 Depreciation 54 Depreciation 55 Depreciation 56 Depreciation 57 Depreciation 58 Depreciatio	17	Mortgages, notes, bonds payable in less than 1 year		2416	$\dashv$	1745.
20 Mortgages, notes, bonds payable in 1 year or more 21 Other fiabilities (att, sch.) 22 - Capital stock a Preferred stock b Common stock 23 Additional paid-in capital 24 Repetative arranges 25 Retained earnings - Unappropriated 26 Retained earnings - Unappropriated 27 Less cost of treasury stock 28 Total liabilities and shareholders' equity.  Scheduler M-1 Reconcilitation of Income (Loss) per Books With Income per Return Note: Schedule M-3 required instead of Schedule M-1 if Itotal assets are \$10 million or more - see instructions  1 Net income (loss) per books 5 Chieduler M-2 Income subject to tax not recorded on books this year not included on this return (Itemize):  2 Excess of capital losses over capital gains 4 Income subject to tax not recorded on books this year not deducted on this return (Itemize):  2 Expenses recorded on books this year not deducted on this return (Itemize):  3 Excess of capital income as a per books 6 Character Scheduler Sc	18	Other current liabilities (att. sch.) Stmt 6		3410	•	
21 Other flabilities (att. sch.) 22 Capital stock: a Preferred stock	19	Loans from shareholders				
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Additional palid-in capital  Additional palid-in capital  Additions placed earnings - Unappropriated  Additions palid-in capital  Add lines 1, 2, and 3  Add lines 1, 2, and 3  Add lines 5, and 6  Add lines 1, 2, and 3  Add lines 5, 2, and 3  Add lines 6, and 1, and 2, and 3  Add lines 6, and 1, and 2, and 3  Add lines 6, and 1, and 3, and 4, and 3, and 4, an		•	L	800	•	800.
24 Appropriated (altitude schedulus) 25 Retained earnings - Unappropriated 26 equity (strach schedulus) 27 Less cost of treasury stock 28 Total liabilities and shareholders' equity.  28 Total liabilities and shareholders' equity.  29 Total liabilities and shareholders' equity.  20 Schedule M-3 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  20 Federal income lax per books 21 Federal income lax per books 22 Federal income lax per books 23 Excess of capital losses over capital gains 24 Income subject to tax not recorded on books this year not included on this return (itemize):  25 Tax-exempt interest \$  26 Total liabilities and shareholders' equity.  26 Total liabilities are \$10 million or more - see instructions  27 Income recorded on books this year not included on this return (itemize):  28 Total liabilities are \$10 million or more - see instructions  29 Total liabilities par not included on this return (itemize):  20 Tax-exempt interest \$  21 Tax-exempt interest \$  22 Tax-exempt interest \$  23 Depreciation \$  24 Depreciation \$  25 Expenses recorded on books this year not deducted on this return (itemize):  28 Deductions on this return not charged against book income this year (itemize):  29 Add lines 1 through \$  20 Depreciation \$  20 Depreciation \$  20 Depreciation \$  20 Depreciation \$  21 Depreciation \$  22 Depreciation \$  23 Depreciation \$  23 Depreciation \$  24 Add lines 1 through \$  25 Depreciation \$  26 Total liabilities (Itemize):  27 Depreciation \$  28 Depreciation \$  28 Depreciation \$  29 Add lines 7 and 8  20 Depreciation \$  20 Depreciation \$  21 Depreciation \$  22 Depreciation \$  23 Depreciation \$  24 Depreciation \$  25 Depreciation \$  26 Total liabilities (Itemize):  28 Depreciation \$  29 Add lines 7 and 8  20 Depreciation \$  20 Depreciation \$  20 Depreciation \$  21 Depreciation \$  22 Depreciation \$  23 Depreciation \$  24 Depreciation \$  25 Depreciation \$  26 Depreciatio	23					<u> </u>
Es Retained earnings - Unappropriated Adjustments to shareholders equity (attach schedule)  26 equity (attach schedule)  27 Less cost of treasury stock  28 Total liabilities and shareholders' equity.  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  1 Net income (loss) per books  2 Federal income tax per books  3 Excess of capital losses over capital gains  4 Income subject to tax not recorded on books this year of deducted on this return (itemize):  a Depreciation \$ b Charitable \$ c Tover and \$ c entertainment \$ 23301 .  8 Add lines 1 through 5  8 Add lines 1 through 5  8 Add lines 1 through 5  8 Add lines 2 Analysis of Unappropriated Retained Earnings per Books (Line 25, Schedule L)  1 Balance at beginning of year 151776 . 2 Net income (loss) per books  3 Other increases (itemize):  6 Other decreases (itemize):  7 Add lines 5 and 6  215943 . 8 Balance at end of year (line 4 less line 7)  7 Income recorded on books this year not included on this return (itemiza):		Retained earnings -				
28 Total liabilities and shareholders' equity.  Schedule M-3  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  2 Federal income tax per books 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):  a Depreciation \$  Charitable b contributions \$  Charitable contributions \$  Travel and contributions \$  Travel and \$  Expenses recorded on books this year not deducted on this return (itemize):  a Depreciation \$  Charitable contributions \$  Travel and \$  Expenses recorded on books this year not deducted on this return (itemize):  a Depreciation \$  Charitable contributions \$  Travel and \$  Expenses recorded on books this year not deducted on this return (itemize):  a Depreciation \$  Charitable contributions \$  Travel and \$  Expenses recorded on books this year not deducted on this return (itemize):  a Depreciation \$  Charitable contributions \$  Charitable contributions \$  Charitable contributions \$  Travel and \$  Expenses recorded on books this year not deducted on this return not charged against book income this year (itemize):  a Depreciation \$  Defunctions on this return ont charged against book income this year (itemize):  a Depreciation \$  Defunctions on this return ont charged against book income this year (itemize):  a Depreciation \$  Defunctions on this return ont charged against book income this year (itemize):  a Depreciation \$  Defunctions on this return ont charged against book income this year (itemize):  a Depreciation \$  Defunctions on this return ont charged against book income this year (itemize):  a Depreciation \$  Defunctions on this return ont charged against book income this year (itemize):  a Depreciation \$  Defunctions on this return ont charged against book income this year (itemize):  a Depreciation		Appropriated lattices scheduley		151776	<u>.</u>	215943.
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Net: Schedule M-3   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				155992		218488.
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1 Net income (loss) per books		Note: Schedule M-3 re	quired instead of Schedule M-	-1 if total assets are \$10 millio	n or more - see instructions	
2 Federal income tax per books 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): a Depreciation \$ Depreciation \$ Charitable b contributions \$ Travel and entertainment \$ 23301. 9 Add lines 1 through 5 Schedule M*2 Analysis of Unappropriated Retained Earnings per Books (Line 25, Schedule L)  1 Balance at beginning of year			6/16	7. 7 Income recorded o	n books this year not	
3 Excess of capital losses over capital gains 4 Income subject to tax not recorded on books this year (iternize):  5 Expenses recorded on books this year not deducted on this return (iternize): a Depreciation \$ Charitable b contributions \$ Travel and centertainment \$23301 .  5 Add lines 1 through 5 87468 .  5 Add lines 1 through 5 87468 .  10 Income (page 1, line 28) - line 6 less line 9 87468 .  10 Distributions: a Cash b Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Line 25, Schedule L)  1 Balance at beginning of year 151776 . 2 Net income (loss) per books 64167 . 3 Other increases (iternize):  4 Add lines 1, 2, and 3 215943 . 5 Balance at end of year (line 4 less line 7) 215943  7 Add lines 5 and 6 8 Balance at end of year (line 4 less line 7) 5 Form 1120 (2007)	_					
4 Income subject to tax not recorded on books this year (iternize):  8 Deductions on this return not charged against book income this year (iternize):  a Depreciation \$ Chestrable be contributions \$ Con			***			
Separate second on books this year not deducted on this return (itemize):   a Depreciation   \$	3					
5 Expenses recorded on books this year not deducted on this return (itemize):  a Depreciation \$  b Contributions \$  c Travel and entertainment \$  5 Add lines 1 through 5 \$  Schedule M-2   Analysis of Unappropriated Retained Earnings per Books (Line 25, Schedule L)  1 Balance at beginning of year \$  2 Net income (loss) per books \$  3 Other increases (itemize): \$  4 Add lines 1, 2, and 3 \$  2 15943 • Balance at end of year (line 4 less line 7) \$  2 12007  Form 1120 (2007)	4		V			
5 Expenses recorded on books this year not deducted on this return (itemize):  a Depreciation \$		(itemize):	-	R Deductions on this	return not charged	
deducted on this return (itemize):  a Depreciation \$			_	**************************************		
a Depreciation \$ Charitable b contributions \$ Travel and entertainment \$ 23301.  5 Add lines 1 through 5	5			200308603		
Charitable ocntribitions Travel and Travel a						
6 Add lines 1 through 5 87468.  Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Line 25, Schedule L)  1 Balance at beginning of year 151776. 2 Net income (loss) per books 64167. 3 Other increases (itemize):  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		a Depreciation \$	— <b> </b>	u contributions	, ¥	
6 Add lines 1 through 5 87468.  Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Line 25, Schedule L)  1 Balance at beginning of year 151776. 2 Net income (loss) per books 64167. 3 Other increases (itemize):  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		b contributions \$	<del>-</del>	<del></del>		
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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   b Stock   c Property    3 Other increases (itemize):   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   Form 1120 (2007)			0746			0 7 4 6 0
1 Balance at beginning of year	[	Add lines 1 through 5	8/40	o ju income (page 1, III	to Aline OF Cohed	
1 Balance at beginning of year		Schedule M-2   Analysis of Un	appropriated Retain	eg Earnings per Bo	One Line 20, Schedu	
2 Net income (1055) per 00005 3 Other increases (itemize): 6 Other decreases (itemize): 7 Add lines 5 and 6 215943. 8 Balance at end of year (line 4 less line 7) 215943 Form 1120 (2007)	•	* ·	CA16			•
3 Other increases (itemize):  6 Other decreases (itemize):  7 Add lines 5 and 6  215943 8 Balance at end of year (line 4 less line 7)  Form 1120 (2007)	1	Net income (loss) per books	6416			•
6 Other decreases (Itemize):  7 Add lines 5 and 6  215943 8 Balance at end of year (line 4 less line 7)  7 Form 1120 (2007)	1		\$2000000000000000000000000000000000000			
4 Add lines 1, 2, and 3 215943 8 Balance at end of year (line 4 less line 7) 215943  711631 PMA			_	6 Other decreases (i	temize):	~
4 Add lines 1, 2, and 3			_			
4 Add lines 1, 2, and 3						
711631 DATA FORTH 1120 (2007		4 Add lines 1, 2, and 3	21594	13. 8 Balance at end of	year (line 4 less line 7)	<del> 1</del>
	71	1631 MACA		4		rom 1120 (2007)

# Form 4626 Department of the Treasury Internal Revenue Service Name

### **Alternative Minimum Tax - Corporations**

See separate instructions.

>	Attach	to the	COT	oration's	tax return.

OMB No. 1545-0175

2007

Name	GEMINI COMMUNICATIONS CORP			11	L-3319854
				<u> </u>	
	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).				87468.
1	Taxable income or (loss) before net operating loss deduction			_	
2	Adjustments and preferences:		22	.	381.
3	Depreciation of post-1986 property			1	
b	Amortization of certified pollution control facilities		20		
C	Amortization of mining exploration and development costs		20		
d	Amortization of circulation expenditures (personal holding companies only)				
8	Adjusted gain or loss		26		
1	Long-term contracts		2!	1	,
g	Merchant marine capital construction funds				
h	Section 833(b) deduction (Blue Cross, Blue Shield, and similar type organizations only)		21		
i	Tax shelter farm activities (personal service corporations only)	,	<u>2</u>		
j	Passive activities (closely held corporations and personal service corporations only)				
k	Loss limitations		., 2		
ı	Depletion		2	<u> </u>	
Г	Tax-exempt interest income from specified private activity bonds		<u>2</u> 1	n L	
ī	Intangible drilling costs		2	<u>n</u>	
	Other adjustments and preferences		<u>* 2</u>	0	
3	Pre-adjustment alternative minimum taxable income (AMTI). Combine lines 1 through 20			3	87849.
4	Adjusted current earnings (ACE) adjustment:				
	ACE from line 10 of the ACE worksheet in the instructions	4a	87849.		
	Subtract line 3 from line 4a. If line 3 exceeds line 4a, enter the difference as a				
•	negative amount (see instructions)	4b	0.		
	: Multiply line 4b by 75% (.75). Enter the result as a positive amount	46			
,	1 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			
	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	}		le	0.
	Combine lines 3 and 4e. If zero or less, stop here; the corporation does not owe any AMT	J		5	87849.
5	Alternative tax net operating loss deduction (see instructions)	***************************************		6	
6 7	Alternative minimum taxable income. Subtract line 6 from line 5. If the corporation held a	a residual			
•	Interest in a REMIC, see instructions			7	87849.
Ð	Exemption phase-out (if line 7 is \$310,000 or more, skip lines 8a and 8b and enter -0- on				
8	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)		0.		
	D MUITIPRY line 8a by 25% (.25)				
	c Exemption. Subtract line 8b from \$40,000 (if completing this line for a member of a control	JAGG	, , , , , , , , , , , , , , , , , , ,	Bc	40000.
_	group, see instructions). If zero or less, enter -0-			9	47849.
9	Subtract line 8c from line 7. If zero or less, enter -0-		***************************************	10	9570.
10	Multiply line 9 by 20% (.20)			11	
11	Alternative minimum tax foreign tax credit (AMTFTC) (see instructions)		-	12	9570.
12	Tentative minimum tax. Subtract line 11 from line 10	an Carana	·····	7 See	
13	Regular tax liability before applying all credits except the foreign tax credit and the America	an Samoa	1	12	17989.
	economic development credit			13	1//0/6
14	Alternative minimum tax. Subtract line 13 from line 12. If zero or less, enter -0 Enter he	re and on	1	4.	0.
,	Form 1120, Schedule J, line 3, or the appropriate line of the corporation's income tax retu	<u>m</u>		14	Form <b>4626</b> (2007)
JW.	A For Paperwork Reduction Act Notice, see the instructions.				TOTAL TODO (EDO)

\* See also

Stmt 7

Adjusted Current Earnings (ACE) Worksheet See ACE Worksheet Instructions. 87849. Pre-adjustment AMTI. Enter the amount from line 3 of Form 4626 1 ACE depreciation adjustment: 5658. ..... a AMT depreciation **b** ACE depreciation: (1) Post-1993 property \_\_\_\_\_ 2b(1) 2b(2) (2) Post-1989, pre-1994 property ..... 2b(3) (3) Pre-1990 MACRS property 2b(4) (4) Pre-1990 original ACRS property ..... (5) Property described in sections 2b(5) 168(f)(1) through (4) ..... (6) Other property \_\_\_\_\_\_\_\_\_\_2b(6) 5658. 2b(7) (7) Total ACE depreciation. Add lines 2b(1) through 2b(6) c ACE depreciation adjustment. Subtract line 2b(7) from line 2a Inclusion in ACE of items included in earnings and profits (E&P): 3a a Tax-exempt interest income b Death benefits from life insurance contracts 3b c All other distributions from life insurance contracts (including surrenders) З¢ 3d d Inside buildup of undistributed income in life insurance contracts e Other items (see Regulations sections 1.56(g)-1(c)(6)(iii) through (ix) 3е for a partial list) 1 Total increase to ACE from inclusion in ACE of items included in E&P. Add lines 3a through 3e 31 Disallowance of items not deductible from E&P: a Certain dividends received b Dividends paid on certain preferred stock of public utilities that are deductible 4b under section 247 c Dividends paid to an ESOP that are deductible under section 404(k) 40 d Nonpatronage dividends that are paid and deductible under section 41 1382(c) ..... e Other items (see Regulations sections 1.56(g)-1(d)(3)(i) and (ii) for a partial list) Total increase to ACE because of disallowance of items not deductible from E&P. Add lines 4a through 4e 41 Other adjustments based on rules for figuring E&P: a Intangible drilling costs 5b b Circulation expenditures 5¢ © Organizational expenditures 5d d LIFO inventory adjustments 1 Total other E&P adjustments. Combine lines 5a through 5e Disallowance of loss on exchange of debt pools 6 Acquisition expenses of life insurance companies for qualified foreign contracts 7 Depletion 8 Basis adjustments in determining gain or loss from sale or exchange of pre-1994 property 9 Adjusted current earnings. Combine lines 1, 2c, 3f, 4f, and 5f through 9. Enter the result here and on line 4a of 87849. 10 Form 4626

# ALTERNATIVE MINIMUM TAX DEPRECIATION REPORT

Ţ	o: #10 to to to to	o.			
AC Deprec	72. 581. 655. 813. 2304.	5658.			
AMT Depreciation	72. 581. 655. 813. 2304.	5658.			
Regular Depreciation	72. 581. 655. 1014. 2304. 543.	6039.			
ACE Cost Or Basis	1795. 9000. 10150. 6500. 4835. 26746.	60655.			
Accumulated	1184. 3397. 3831. 1079. 2085. 2675.	14251.			
AMT Cost Or Basis	1795. 9000. 10150. 6500. 4835. 26746.	60655.			
AMT	DB5.00 DB10.00 DB10.00 DB5.00 DB5.00 DB5.00				
AMT	000B 000B 000B 50DB 50DB 50DB				
Date Acquired	051002200D 021403200D 031403200D 101205150D 051105150D 061006SL				
Description	COMPUTER UPGRADES	nt			
Asset No.		•			

728107 04-27-07

### Form **2220**

Department of the Treasury Internal Revenue Service

# **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. Required Annual Payment 17989. 1 1 Total tax (see instructions) 2 a Personal holding company tax (Schedule PH (Form 1120), line 26) included on line 1 23 b 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 2t c Credit for Federal tax paid on fuels (see instructions) 2đ d 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 17989. does not owe the penalty 3 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 12467. 5 Required annual payment. Enter the smaller of line 3 or line 4. If the corporation is required to skip line 4, 12467. enter the amount from line 3 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). The corporation is using the adjusted seasonal installment method. 6 The corporation is using the annualized income installment method. 7 The corporation is a "large corporation" figuring its first required installment based on the prior year's tax. Part III Figuring the Underpayment (c) (d) (b) (a) 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 04/17/2007 06/15/2007 09/17/2007 12/17/2007 corporation's tax year ..... 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. 3116. 3117. 3117. 3117. 10 enter 25% of line 5 above in each column. 11 Estimated tax paid or credited for each period (see instructions). For column (a) only, enter the amount 7000. 14000 11 from line 11 on line 15 Complete lines 12 through 18 of one column before going to the next column. 4650. 12 Enter amount, if any, from line 18 of the preceding column 12 11650. 14000 13 13 Add lines 11 and 12 ...... 6234. 3117. 14 Add amounts on lines 16 and 17 of the preceding column 14 11650. 7766. 15 15 Subtract line 14 from line 13. If zero or less, enter -0- ...... 16 If the amount on line 15 is zero, subtract line 13 from line 3117 16 14. Otherwise, enter -0-17 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 3117 3117. 17 column. Otherwise, go to line 18 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 ...... 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.

For Paperwork Reduction Act Notice, see separate instructions.

Form 2220 (2007)

JWA

Form 2220 (2007)

Part IV	Figuring	the	<b>Penalty</b>
---------	----------	-----	----------------

	I	(a)	(1	b)	(6)	(d)
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.)	9	Statement	8			
Number of days from due date of installment on line 9 to the date shown on line 19	0					
Number of days on line 20 after 4/15/2007 and before 1/1/2008 2	21					
2 Underpayment on line 17 x Number of days on line 21 x 8%	22	\$	\$		\$	\$
Number of days on line 20 after 12/31/2007 and before 4/1/2008	23					
4 Underpayment on line 17 x Number of days on line 23 x 7% 366	24	\$	\$		\$	<u> </u>
5 Number of days on line 20 after 3/31/2008 and before 7/1/2008	25					
6 Underpayment on line 17 x Number of days on line 25 X *%	26	\$	\$		\$	\$
7 Number of days on line 20 after 6/30/2008 and before 10/1/2008	27					
8 Underpayment on line 17 x Number of days on line 27 x *%	28	\$	<u> \$</u>		\$	\$
9 Number of days on line 20 after 9/30/2008 and before 1/1/2009	29					
Underpayment on line 17 x Number of days on line 29 x *%	30	\$	\$		\$	\$
Number of days on line 20 after 12/31/2008 and before 2/16/2009	31					
32 Underpayment on line 17 x Number of days on line 31 x *%	32	\$	\$		\$	\$
33 Add fines 22, 24, 26, 28, 30, and 32	33	\$ 106	. \$	64.	\$	\$
34 Penalty. Add columns (a) through (d) of line 33. Enter the tot or the comparable line for other income tax returns	tal h	ere and on Form 1120;	,	***************	endar quarter, wh	34 \$ 170

<sup>\*</sup> 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)

# 4562

Department of the Treasury Internal Revenue Service

# **Depreciation and Amortization**

(Including Information on Listed Property) ► Attach to your tax return.

OTHER

OMB No. 1545-D172

Attachment Sequence No. **67** 

➤ See separate instructions. Name(s) shown on return

Business or activity to which this form relates

Identifying number

GEM:	INI COMMUNICATIONS	CORP			eciation		11-3319854
Paris.	Election To Expense Certain Propert	Under Section 179	Note: If you have any list	ted property, o	complete Part V	before you	complete Part I.
1 Ma	aximum amount. See the instructions	or a higher limit fo	r certain businesses			1	125000.
2 To	tal cost of section 179 property place	d in service (see in	structions)			2	=
3 Th	reshold cost of section 179 property t	efore reduction in	limitation			3	500000.
4 Re	eduction in limitation. Subtract line 3 fr	om line 2. If zero o	or less, enter -0		***************	. 4	
5 Del	llar limitation for tax year. Subtract line 4 from line	. If zero or less, enter -0	) If married filing separately, see	instructions		5	
6	(a) Description of proj		(b) Cost (busin	ess use only)	(c) Elected	cost	
<u> </u>							
<b>-</b>	sted property. Enter the amount from	ine 29	<u> </u>	7			
/ LR	otal elected cost of section 179 proper	tv. Add amounts i	in column (c), lines 6 and	7		8	
8 10	otal elected cost of section 179 proper entative deduction. Enter the smaller	ty. Aug amounts : of line 5 or line 8	a, 00,0,111, (0), 1,1100 0 0			9	
9 16	entative deduction, Enter the smaller is arryover of disallowed deduction from	Jimie J Of Hill C	DR Form 4562	***************************************		10	
10 C	arryover of disallowed deduction from usiness income limitation. Enter the sr	anie 15 di youi 20	income (not less than 78	ro) or line 5		11	
11 Bi	usiness income ilmitation. Enter the si ection 179 expense deduction. Add lir	0 4 40 Fue	do not optor more than li	ne 11	-,	12	
12 S	ection 179 expense deduction. Add III	es y and Tu, but t	ud not enter more man i	▶ 13	***************************************		
13 C	arryover of disallowed deduction to 20	108. Add lines 9 ar	no IU, less IIIIe IZ	1 10 1		F2	
	Do not use Part II or Part III below for	ilstea property. In	intian (Do not inch	de lieted pror	erty )		
Par	t II Special Depreciation Allowa	nce and Other De	epreciation (Do not mon	n listed proper	nientullan has Av		
14 S	pecial allowance for qualified New York Lib	eny or Gun Opponur	illy Zone property (other the	ili seren biober	y / and consission	14	
bi	omass ethanol plant property placed in ser	vice during the tax y	ear	Ţ=+1+++++++++++++++++++++++++++++++++++	,,	15	······································
15 P	roperty subject to section 168(f)(1) ele	ction	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			*****	
16 O	ther depreciation (including ACRS) .					16	
Par	MACRS Depreciation (Do no	t include listed pro		5.)			
			Section A			17	3192.
17 N	AACRS deductions for assets placed i	n service in tax ye	ars beginning before 200	07	·····	~~ <b>                                   </b>	31321
18 H	you are electing to group any assets placed in sen	ice during the tax year i	nto one or more general asset ac	counts, check hem	<u></u>		
	Section B - Assets		e During 2007 Tax Year	1		ation Syste	****
	(a) Classification of property	(b) Month and year placed In service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(c) contonicon		(g) Depreciation deduction
19a	3-year property		1629	. 3 Yrs	. HY	200DB	543.
b	5-year property						
	7-year property						
d	10-year property						
e	15-year property						
<u>~</u> f	20-year property						
	25-year property	7 1		25 yrs.		S/L	
g_		/		27.5 yrs	. MM	S/L	
h	Residential rental property	,		27.5 yrs	. MM	S/L	
		<del>'</del> ,		39 yrs.	MM	S/L	
i	Nonresidential real property	· ,			MM	S/L	
	Section C - Assets	Placed in Service	During 2007 Tax Year	Using the Alte	ernative Depre		tem
		1				S/L	
<u>20a</u>	Class life	$\dashv$		12 yrs.		S/L	
<u>b</u>	12-year	,		40 yrs.	MM	S/L	
C	40-year	1 /	<u> </u>	1 -10 913.	1		
	rt IV Summary (see instructions)					21	2304
21	Listed property. Enter amount from lin	e 28			.,,,.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	·····   <del></del>	
22 `	Total. Add amounts from line 12, lines	14 through 17, lin	ies 19 and 20 in column	(g), and line 2	J.	22	6039
1	Enter here and on the appropriate line	s of your return. P	artnerships and S corpo	rations · <u>see ir</u>	1911	22	0005
23	For assets shown above and placed in	service during th	e current year, enter the				
	portion of the basis attributable to sec	tion 263A costs	***************************************	23			Form <b>4562</b> (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)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a)

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, an	d Section C if app	licable.				
Section A - Deprecia	ation and Other Inf	ormation (Caut	ion: See the instr	uctions for limits fo	r passeng	er automobiles.)		
24a Do you have evide				]Yes □ No	24b If "Y	es," is the evide	nce written? X	Yes No
(a) Type of property (list vehicles first)	(b) Date	(c) Business/ investment use percentage	(d) Cost or	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g)	(h) Depreciation deduction	(i) Elected section 179 cost
	50% in a qualified b	usiness use						
26 Property used me	ore than 50% in a q	ualified busines	s use:					
	; ;	%						
	: :	%						
<u> </u>	: :	%			<u> </u>		<u></u>	
27 Property used 50	% or less in a qual	fied business us	se:					
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. Ent	er here and on line	e 21, page 1	******	28	2304.	
29 Add amounts in	column (i), line 26. I	nter here and o	n line 7. page 1	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			29	
29 Add amoditis iii	COMMITTED TO LOT I	Se	ction B - Informa	tion on Use of Ve	hicles			
Complete this section of you provided vehicles.	on for vehicles used cles to your employe	by a sole propri	etor, partner, or ot	her "more than 5%	6 owner,"	or related perso an exception to	n. completing this	section for

30	Total business/investment miles driven during the	(a Vehi	•	(b Veh	•	(c Vehi	•	(d Veh	cle 1	(e Veh		(f) Vehi	
31	year (do not include commuting miles)								8891 267				
32	Total other personal (noncommuting) miles driven								9365				
33	Total miles driven during the year.  Add lines 30 through 32							1	8523				
34	Was the vehicle available for personal use during off-duty hours?	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
	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.

	Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your	Yes	No
	employees?	<u> </u>	
38	Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your		ĺ
	employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners	ļ	
39	Do you treat all use of vehicles by employees as personal use?	<u> </u>	ļ
40	Do you provide more than five vehicles to your employees, obtain information from your employees about		ĺ
	the use of the vehicles, and retain the information received?		<u> </u>
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.		
	art VI Amortization	16	

Part VI Amortization (a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortizati period or perci		(f) Amortization for this year
42 Amortization of costs that begins	during your 2007 tax year:					
	: :					
	1 : :					
43 Amortization of costs that began	before your 2007 tax year	*****************			43	
44 Total Add amounts in column (f		ere to report			44	

716252/11-03-07

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	
	COMPUTERS &	010198	010198200DB5	00.0	7	18323.			18323.	18323.		0.	
	PURILITIAR FOUTPMENT	020199	020199200BB	00*	17	15500.			15500.	15500.		0.	*******
	3COMPUTER UPGRADES	030100	030100200DB5		1.1	6178.			6178.	6178.		0.	_ 0000
	40FFICE EQUIPMENT	021000	02 10 00 2000B 5	00.	£	4480.			4480.	4480.		0	
-,	SOFFICE FURNITURE	021000	021000200DB5	00.	17	6975.			6975.	6975.		0.	<b>■</b> 9898
	6COMPUTER & ACCESSORIES 0615 01200 DB5	1061150	2000	00.	17	3540.			3540.	3540.		0.	
·	7COMPUTER UPGRADES	051002	051002200DB5	00.	17	1795.		539.	1256.	1184.		72.	• 3233
	BBUSINESS EQUIPMENT	02100	021003200DB1	10.0017	[]	.0006		2700.	6300.	3397.		581.	****
- 1	9COMPUTER SYSTEMS	03140	031403200DB1	10.001	17	10150.		3045.	7105.	3831.		655.	• 💮
-	HOUTPMENT FOUTPMENT	10120	101205200DB	10.0017	17	6500.			6500.	1431,		1014.	***
	LAPTOP COMPUTERS &	05110	051105200DB5		17	4835.			4835.	2660.		870.	• 💥
Ī		TS900190	ISC 1	00.	m	26746. 5200	.5200		26746.	2675.		4800.	
	Less Exclusion					<13908.	^		<13908.	> <1378.>		<2496.>	<b>→</b>
-	THEIRTMESS FOUTPMENT	02100	021007200DB	3.00	19.A	1629.			1629.			543.	***
1	* Total Other Depreciation					101743.		6284.	95459.	.96289	•	6609	• 🛚
	Current Year Activity					114000		ABCA	107738	70174			
	Beginning Dalance					777				og leionaman	C ucitation D	moved a Boxitalization Deduction. GO Zone	92

728102

(D) - Asset disposed

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

10.1

2007 DEPRECIATION AND AMORTIZATION REPORT Other Depreciation

OTHER

L-										Zone
Current Year Deduction										tion, GO
										Deduc
Current Sec 179										* ITC, Section 179, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone
lated ation	0.0	70174.								arcial Rev
Accumulated Depreciation		7.0								я, Сотте
for	1629.	367.								je, Bonus
Basis For Depreciation	Н	109367								9, Salvaç
Reduction In Basis	0	6284.								action 17
Reduc		9								* ITC, S
Bus % Excl										-
ısted Basis	1629.	u. 115651.								gg ,
Unadjusted Cost Or Basis		<del> </del>	•							(D) - Asset disposed
No.										) - Asse
Life										D)
Method										
Date Acquired										
Acqu										
	suo	Dispositions	nce							
Description	siti	T T	оата							
ŏ	Acquisitions	O m	Ending Dalance							
	Ac	Δ .	End							
Asset No.										728102 04-27-07
L				 	300000000	**********	2502005000000	20000000000	···00000000	- PO

GEMINI COMMONICATIONS CONT	Statement 1
Form 1120 Taxes and Licenses	Statement 1
Description	Amount
PAYROLL TAX STATE CORP TAX New Jersey Taxes - Based on Income	20942. 5303. 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			
Total Carryover Current Year Contributions	1980		
Total Contributions Available Taxable Income Limitation as Adjusted	1980 8945		
Excess Contributions	0		
Allowable Contributions Deduction		1	1980
Total Contribution Deduction		1	1980

Form 1120	Other Deductions	Statement 4
Description		Amount
		1500.
OFFICE SUPPLIES		9905.
PROFESSIONAL FEES		524.
POSTAGE & DELIVERY		3393.
BUSINESS INSURANCE		1592.
DUES & SUBSCRIPTIONS		673.
PARKING/TOLLS	·	1000.
PRINTING & REPRODUCTION		31871.
TRAVEL		4558.
TELEPHONE		11236.
AUTO LEASING		150.
BANK CHARGES		233114.
CONSULTING SERVICES		2512.
AUTO OIL & GAS		1895.
PAYROLL SERVICES		1250.
AUTO INSURANCE		200.
OFFICE CLEANING		485.
CUSTOMER REFUND		608.
LICENSES & PERMITS		300.
RECRUITING		3014.
UTILITIES		5046.
INCENTIVES		23675.
HEALTH INSURANCE		837369.
COMMISSIONS		40533.
WEB MARKETING		22320.
BONUS Meals and Entertainment		23302
Total to Form 1120, Line 2	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 Ot	her 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 For Tax Year 2002 For Tax Year 2003 For Tax Year 2003 For Tax Year 2005 For Tax Year 2006	3 1 5	
Total Carryover Current Year Contr	ibutions	1980
Total Contribution 10% of Taxable Inc	s ome as Adjusted	1980 8983
Excess Contribution		. 0
Allowable Contribu		1980
AMT charitable ded Regular contributi	uction on deduction	1980 1980
AMT contribution a		C

For	orm 2220 Computation of Underpayment Penalty						Statement 8		
Q T R	EVENT AMOUNT TYPE	*	REMAINING UNDERPAYMENT	PERIC UNDER	DD OF PAYMENT	DAYS	INT RATE	AMOUNT OF PENALTY	
 A	Q <14000.>P		3117. <10883.>	04/15/2007 09/17/2007	09/17/2007	155 0	8% 8%	106.	
В	Q <10883.>P		3117. <7766.>	06/15/2007 09/17/2007	09/17/2007	94 0	8% 8%	64.	
T	otal to Form 2:	220,	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**

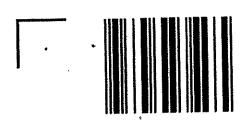
For taxable years ending on or after July 31, 2007 through June 30, 2008 01/01/2007 , and ending 12/31/2007Taxable year beginning

#### 1019

Check if address change appears below.	NJ Corporation #		Check if applicat		itial return of incorp	11 oration DE		Inactive 09/199	6
113-319-854/000	,				· · ·	siness in NJ	0=1001		
Corporation Name				ederal busin				41600	
GEMINI COMMUNICAT	TONS CORP					the care of	•		
Mailing Address	20110 0010		a	•	0000 010 0	1 1110 0210 01			
33 WINDING WAY		•		elephone Nu	mhar				
	State	Zip Code		IVISION USI					
City	ŊJ	07470	u				n		
WAYNE	· MA	07470		RP	NP	Α	n		-
1 Entire net income from Schedule	Δ line 38 (if a not loce a	nter zero)				1		94407	
2 Allocation factor from Schedule J									•
3 Allocated net income - Multiply lin								94407	_
									•
•									
	·							94407	
- · · · · · · · · · · · · · · · · · · ·	• •	• • • • • • • • • • • • • • • • • • • •						71101	•
6 Investment Company - Enter 40%									
7 Real Estate Investment Trust - En								94407	
8 Tax Base - Enter amount from lin								7081	•
9 Amount of Tax - Multiply line 8 by								7001	•
10 Credit for taxes paid to other juris	•							7081	
11 Subtract line 10 from line 9								100T	•
12 Tax Credits (from Schedule A-3)	•							7001	
13 TOTAL CBT TAX LIABILITY - line	*****	-,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				13		7081	•
14 Alternative Minimum Assessmen	t (Schedule AM, Part VI,	line 5)				•		^	
Check and enter zero if AMA paid						14		0	٠
15 Tax Due (greater of line 13 or 14								7081	•
16 Key Corporation AMA Payment (	Form 401, Part II, line 5)	-,-,		*******		16		0	٠
17 Key Corporation Throw Out Payn								0	•
18 Subtotal (Sum of lines 15, 16 and	j 17)			• • • • • • • • • • • • • • • • • • • •	,,,,	18		7081	•
19 Surtax - Enter 4% of line 18			,,,			19		283	٠
20 INSTALLMENT PAYMENT (Only	applies if line 15 is \$500	see instruction 47	)			20			
21 Professional Corporation Fees (S	chedule PC, line 5)					21		0	•
22 TOTAL TAX AND PROFESSIONAL	CORPORATION FEES (	Sum of lines 18, 19	9, 20 and 21)			22		7364	•
23 Payments & Credits (see instruc	tion 48)		,.,,,,.,			. 23		7500	•
a) Payments made	by Partnerships on beha	If of taxpayer (atta	ch copies of all NJ	-K-1's)		23a			
24 Balance of Tax Due - line 22 mini	us line 23 and 23(a)			,,		24		<136	.>
25 Penalty and Interest Due - (see in	structions 7(e) and 49)	See Sta	tement 1			25		126	
26 Total Balance Due - line 24 plus l								<10	.>
27 If line 23 plus 23(a) is greater that				********	10 .		DIVISION USE		
28 Amount of line 27 to be		· •	Refunded			l			
me contracts as under the man of the contracts				10	•	1			

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 S 02/21/0	oignature 18 Lynne Imperato		Federal Identification Number P00530891			
Firm's Name and Address	66-66 Grand Ave. Maspeth, NY	-	Federal Employer Identification Number			



GENTAL COMMUNICATIONS CODD	Federal ID Number	113-319-854/000
meGEMINI COMMUNICATIONS CORP CHEDULE A Computation of Entire Net Income (See Instruction 16) Every Corporation m	iust complete Lines 1 - 3	8 of this schedule.
CHEDULE A Computation of Entire Net Income (See instruction 10) Clory Software		
1710200 Less saturas and allowances	1	1719300 .
1 Gross receipts or sales 1719300 . Less returns and allowances		
Less: Cost of goods sold (Schedule A-2, line 8)	3	1719300 .
3 Gross profit - Subtract line 2 from line 1		·
4 Dividends	7 S	
5 Interest	.,	
6 Gross rents		
7 Gross royalties		
3 Capital gain net income (attach separate Federal Schedule D)	.,, 0	
Net gain or (loss) from Federal Form 4797 (attach Federal Form 4797)	9	
O Other income (attach schedule)	19	1719300
TOTAL INCOME - Add lines 3 through 10	11	216666
Compensation of officers (Schedule F)	12	74638
3 Salaries and wages 74638 • Less Jobs credit	lance13	5587
4 Repairs (Do not include capital expenditures)	14	3367
5 Bad debts	15	1 4050
6 Rents	16	14852
7 Taxes	17	33745
8 Interest	18	6300
	19	1980
The first Form 4569 (attach copy)	6039 .	
taken alabased in Cohodula A and alcowhere on return 20h	200	6039
~~~	21	
	22	
2 Advertising 3 Pension, profit-sharing plans, etc.	23	10000
23 Pension, profit-snaring plans, etc.	24	
24 Employee benefit programs	25	
Domestic production activities deduction  Other deductions (attach schedule) See Statement 2	26	1262025
Other deductions (attach schedule) See Scacement	27	1631832
7 TOTAL DEDUCTIONS - Add lines 12 through 26	28	87468
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, which	ever	
appropriate line item from the Federal Forms 1120-10-DISC, 1120-FSC of 1120-A, which is applicable. (see instructions 8(b) and 16(c))		
	OF DE COMPLE	TED ON THIS FORM
NEW JERSEY ADJUSTMENTS - LINES 29-38 MU	1ST BE CUMPLE	IED ON THIS FORM
and the second s		
29 Interest on Federal, State, Municipal and other obligations not included in line 5 above (see in	istruction to(u)) 29	
an United interest addhark (Schedule G. Part I)		7500
31 Now Jersey State and other states taxes deducted above (see instruction 16(f))		<561
32 Depreciation and other adjustments from Schedule S (see instruction 45)	3Z	<501
33 (a) Deduction for IRC Section 78 Gross-up not deducted at line 37 below	338	
(h) Other destuctions and additions, Explain on separate rider, (see Instruction 16(h))	330	
(c) Filmination of nonperational activity (Schedule O, Part I)		
(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 2	28	
34 Entire not income before hel difficiell illes includenti and distribution vivident transfer in the	34	94407
34 Entire net income perore net operating loss deduction and dividend exclusion (loss)		
through 33 inclusive)	35	
through 33 inclusive)  35 Net operating loss deduction from Form 500 (see instruction 16(i) and 17)		94407
through 33 inclusive)  35 Net operating loss deduction from Form 500 (see instruction 16(i) and 17)  36 Entire net income before dividend exclusion (line 34 minus line 35)		94407
through 33 inclusive)  35 Net operating loss deduction from Form 500 (see instruction 16(i) and 17)		94407 94407



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) Inventory at beginning of year \_\_\_\_\_\_\_\_1 1 Purchases \_\_\_\_\_\_2 2 Cost of labor \_\_\_\_\_\_\_ 3 3 Additional section 263A costs 4 4 Other costs (attach schedule) 5 5 Total - Add lines 1 through 5 \_\_\_\_\_\_\_6 6 7 8 SCHEDULE A-3 SUMMARY OF TAX CREDITS (See instruction 19) HMO Assistance Fund Tax Credit from Form 310 1 New Jobs Investment Tax Credit from Form 304 2 EITHER: a) Urban Enterprise Zone Employee Tax Credit from Form 300 3 b) Urban Enterprise Zone Investment Tax Credit from Form 301 Redevelopment Authority Project Tax Credit from Form 302 4 Recycling Equipment Tax Credit from Form 303 \_\_\_\_\_\_\_\_\_5 5 7 Smart Moves for Business Programs Tax Credit from Form 307 8 Small New Jersey-Based High-Technology Business Investment Tax Credit from Form 308 \_\_\_\_\_\_\_9 9 10 11 12 13 AMA Tax Credit from Form 315 \_\_\_\_\_\_\_\_14 14 Business Retention and Relocation Tax Credit from Form 316 15 16 17 Other Tax Credits (see instruction 46(r)) 18 19

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

NameGEMINI COMMU	NICATIONS CORP			ļ	Federal ID Number	113-	-319-854/000		
SCHEDULE A-4	SUMMARY SCHEDULE (See in	struction :	<u>20)</u>						
Net Operating Loss Deduction							0		
and Carryover		_		7 Schedule J, Part I			0.		
1 Form 500, line 6 minus line 9	1	0	•	•	III, line 2(j) 8				
Interest and intangible Costs				9 Schedule J, Part I					
and Expenses				Non-Operational inco			0		
2 Schedule G, Part I, line b	2	0	•	10 Schedule O, Part	*		0 .		
3 Schedule G, Part II, line b	3	0	•	Dividend Exclusion Ir			0		
Schedule J Information				11 Schedule R, line			0.		
4 Schedule J, Part III, line 1(c)	4	_		12 Schedule R, line (			0.		
5 Schedule J, Part III, line 2(f)	5	0	•	Schedule A-GR Infor					
6 Schedule J, Part III, line 2(g)	6	0	•	13 Schedule A-GR, I	ine 6 13				
		r-		1/ 1000	X 0000		Y 0007		
Historical Information	Year 2004			Year 2005	Year 2006		Year 2007		
(All corporations)	775460			1436115 .	148225	<b>F</b>	1719300 .		
14 Schedule AM, Part III, line 1	775460	•		1430113 •	140223	<i>.</i>	1/1/300 .		
15 Schedule AM, Part III, line 2	53967			0.		0.	0.		
10 Ocheunic Mai, 1 ort 111, 1110 C		-							
SCHEDULE A-5	FEDERAL IRC SECTION 199 A	DJUSTME	NT (	See instruction 21)					
1 Federal Section 199 Domestic	c Production expensed in arrivin	g at federa	ıl tax	able 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)									





AME AS SHOWN ON RETURN				2007-C - FEDERAL	Page 5 ID NUMBER	1019
EMINI COMMUNICATIONS CORP				113-	<u>319-85</u>	4/000
CHEDULE A-GR COMPUTATION OF NEW JER	SEY GROSS RECEIPTS AND	MINIMUM TAX (See Instru	ction 22)			~~~
Enter sales of tangible personal property shipped to poin	ts within New Jersey	*****		1	171	9300.
Enter services performed in New Jersey	****			2		0.
Enter rentals of property situated in New Jersey		*************		3		0.
Enter royalties for the use in New Jersey of patents and c	copyrights			4		0.
Enter all other business receints earned in New Jersey				5	17	19300.
Total Navy James Grace Receints				6	17.	2000.
rates minimum tay per jectruction 11/d) Carry to page 1	1. line 15		.,,,,,,,,,,,,,,,,,,,,,,,,,,,	7		2000.
SCHEDULE AM ALTERNATIVE MINIMUM AS	SESSMENT FOR C CORPO	RATIONS (See Instruction 2)	)}			
ART I COMPUTATION OF NEW JERSEY GROSS REC	EIPTS					
. Enter sales of tangible personal property shipped to poi	nts within New Jersey			1	17	19300.
e. Enter services performed in New Jersey				2		
3. Enter rentals of property situated in New Jersey	**************	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		3		
I. Enter royalties for the use in New Jersey of patents and				4		
and the second in figure forces.				5		
Enter all other business receipts earned in New Jersey     Total New Jersey Gross Receipts				6	17	19300.
6. Total New Jersey Gross Receipts PART II COMPUTATION OF NEW JERSEY GROSS PRO	TEITS					
<ol> <li>Enter New Jersey Gross Receipts from Part I, line 6</li> <li>Enter Cost of Goods Sold amount from Schedule A-2,</li> <li>Enter the Allocation Factor or Receipts Factor from Schedule</li> </ol>	line 8	er 100%)		3	100	0.000%
4. New Jersey Cost of Goods Sold - multiply line 2 by line				5	17	719300.
5. New Jersey Gross Profits - subtract line 4 from line 1 PART III GROSS SALES AND COST OF GOODS SOLD	FOR CURRENT AND PRIOR	YEARS				
PART III GROSS SALES AND COST OF GOODS SOLD	Year 2004	Year 2005	Year 2006		Year From Par	
	775460.	1436115.	14822	255.	1	719300.
NJ Gross receipts     NJ Cost of Goods Sold	53967.					
PART IV ALTERNATIVE MINIMUM ASSESSMENT BA	SED UPON GROSS PROFIT:	3		-γ		
New Jersey Gross Profits - enter amount from Part II,	line 5; if less than \$1,000,0	00, enter				
zero on line 5 and go to Part V	**************************			1-1-		
2. If line 1 is greater than \$1,000,000, but not over \$10,000,000, but	000,000, complete line 3.					
If line 1 is greater than \$10,000,000 then go to line 4.				2(2)	<b>ተ</b> ቀ በ	מחת מח
3. (a) Maximum exclusion amount			***************************************	3(a)	٠٠,١٠٥	00,000
(b) Subtract line 3(a) from line 1				3(b) 3(c)		
(c) Multiply line 3(b) by .0025		***************************************				
(d) Multiply line 3(c) by 1.11111, the NJ AMA Exclusion	sion Rate	4 by 000E	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	- T	·····	
4. (a) If line 1 is greater than \$10,000,000, but not ove	r \$15,000,000, multiply line	1 by .0000		4(b)		
(b) If line 1 is greater than \$15,000,000, but not ove	* \$25,000,000, multiply line	1 by 007	·	4(c)		****
(c) If line 1 is greater than \$25,000,000, but not ove	17 \$57,000,000, MURIPRY IME	i by .vvi	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	4(d)		
d) If line 1 is greater than \$37,500,000, multiply lin 5. AMA based on Gross Profits - amount from line 3(d)	or A/a\ A/b\ A/a\ ar A/d\	********************		1		
5. AMA based on Gross Proms - amount from the 3(0)	עו יוןמן, דוטן, דוטן, טו דוטן					

	2007-C -	
NAME AS SHOWN ON RETURN	FEDERAL	ID NUMBER
	113-	319-854/000
GEMINI COMMUNICATIONS CORP		
PART V ALTERNATIVE MINIMUM ASSESSMENT BASED UPON GROSS RECEIPTS		
New Jersey Gross Receipts - enter amount from Part 1, line 6; if less than \$2,000,000, enter zero on line 5 and go to Part VI.	1 1	
enter zero on line 5 and go to Part VI.  2. If line 1 is greater than \$2,000,000, but not over \$20,000,000, complete line 3.		
2. If line 1 is greater than \$20,000,000 then go to line 4.		
	3(a)	\$2,000,000
3. (a) Maximum exclusion amount		
(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		
(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		
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)  PART VI CORPORATION BUSINESS TAX/ALTERNATIVE MINIMUM ASSESSMENT	5	
PART VI CORPORATION BUSINESS TAX/ALTERNATIVE MINIMUM ASSESSMENT		
Enter amount from Part V, line 5, Alternative Minimum Assessment (Gross Receipts)		
2. Enter amount from Part IV, line 5, Alternative Minimum Assessment (Gross Profits)		
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		
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	
E Expose ANAA over CRT - line 3 minus line 4 (If less than zero, enter zero)	5	

GEMINI COMMUNICATIONS CORP

113-319-854/000

SCHEDULE B	BALANCE SHEET AS OF Figures appearing below must be the same as	December 31, 2 s year-end figures shown on the taxpayer's books. If not astruction 24.	. 007 , explain and reconcile on rider.	
	Consolidated returns are not permitted. See In Assets	nstruction 24.	Beginning of Tax Year	End of Tax Year
1. Cash			52870.	88717.
	nd accounts receivable			
(a) Reserve 1	for bad debts		1( )(	300147
3. Loans to stoc	kholders/affiliates		77954.	109147.
4. Stock of subs		W-W-100		
5. Corporate sto	cks			
6. Bonds, mortg				
7. New Jersey S	tate and Local government obligations			
	ernment obligations			
9. Patents and c	opyrights			
10. Deferred char	rges			
11. Goodwill				
12. All other intar	ngible personal property (itemize)			307071
	ole personal property (total lines 1 to 12)		130824.	197864.
14. Land				101710
***************************************	d other improvements		100248.	101743.
	cumulated depreciation		( 75080.)(	81119.)
16. Machinery ar				
·····	cumulated depreciation		( )(	<u> </u>
17. Inventories				
	gible personatty (net) (itemize on rider)			
	d tangible personal property (total lines 1	4 to 18)	25168.	20624.
	(add lines 13 and 19)		155992.	218488.
***************************************	nd Stockholder's Equity			
21. Accounts pa				
	notes, bonds payable in less than 1 year	(attach schedule)		
	it liabilities (attach schedule)	Statement 3	3416.	1745.
	stockholders/affiliates			
	notes, bonds payable in 1 year or more (	attach schedule)		
	ies (attach schedule)			
27. Capital stock			800.	800.
Er. Ouplier of Co.	(b) Common stock			
28. Paid-in or ca	apital surplus			
	rnings - appropriated (attach schedule)			
	rnings - unappropriated		151776.	215943.
	s to shareholders' equity (attach schedu)	9)		
32. Less cost of		***************************************		
	ies and stockholder's equity (total lines 2	1 to 32)	155992.	218488.
SCHEDIII F	C RECONCILIATION OF INCOME PER I	BOOKS WITH INCOME PER RETURN (See Instr	uction 25)	
Net income per		64167. 7. Income recorde	d on books this year not	
Federal incom		included in this	return (itemize)	
	ital losses over capital gains	(a) Tax-exempt	interest \$	
	ct to tax not recorded on books	(b)		
this year (item		(c)		
fine Acai fifeii	ncoj		nis tax return not charged	
		N	come this year (itemize)	
E Evapage rass	rded on books this year not		\$	
J. EXPENSES IECU	is return (itemize) Stmt 4		is Carryover \$	
	n \$	,,,,	· · ·	
	ons Carryover \$		······································	
• •	22221	23301 - 9. Total of lines 7	and 8	
6. Total of lines 1		87468 • 10. Income (Item 2		87468
766614 10-09-07	BITOGII V	4 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2	/ / / / / / / / / / / / / / / / / / / /	

,							2007-C-		<u>התחת</u>
ME AS SHOWN ON RETURN							FEDERAL ID	NOWBEH	
•							112 2	10 05	4/000
EMINI COMMUNICATIONS C	CORP						1113-3	19-03	4/000
HEDULE C-1 ANALYSIS OF UNAPPI	ROPRIATED RETAI	NED EARNING	S PER BOOKS	(See In	struction 25)				
Balance at beginning of year			i. Distributions						
Net income per books		4167.			ock \$				
Other increases (itemize)					perty \$				
		16	3. Other decreas	ies (iter	nize)				
		-							
	]	1							
		-			·····				
			7. Total of lines	E and i	£				<del></del>
			8. Balance end					2.	L5943.
Total of lines 1, 2 and 3			o. Dalance enu	UI YEAI	14110 4 1000 7 7				
HEDULE E GENERAL INFORMATI ALL TAXPAYERS MUS	ION (See Instruction	00 20) -011 0381810 0	HECTIONS DIN	EDG MI	IST RE PROV	DED WHERE	NECESSARY		
ALL TAXPAYERS MUI	ST ANSWER THE P	OLLUWING Q	טנט ונאט. טוט	cno m	001 DE : 11041	DLD WIIEIL			
Type of business COMMUNICATI	UND TMC								
Principal products handled CONSULT Internal Revenue Center where corresponding	LIVO	was filed	Cincin	nat	, OH	·····			
Internal Revenue Center where corresponding FINAL DETERMINATION OF NET INCOME BY	LEDEDVI GVILDIN	MENT /See In	struction 15)						
Has a change or correction in the amount of the	revend booms of t	ha renorting or	amoration or fol	anv ot	her corporatio	n purchased,	merged or co	nsolidated	with
Has a change or correction in the amount of the reporting corporation, been finally determined.	axable income or u	is isponing co I Bayanna Sen	vice and not no	viously	reported to N	ew Jersey?	•		
			t "Yet " an ami	enaeo r	ewrn musi oe	men.			
"Yes" or "No" NO  Did one or more other corporations own bene	aficially or control	a majority of t	he stock of taxp	ayer co	rporation or d	id the same i	nterests own l	eneficially,	or
control, a majority of the stock of taxpayer co	moration and of o	ne or more oth	er corporations	?					
	Yes," give full infor	mation below (	Attach rider if n	ecessai	ry).				
	***		Percent Stock Owi	DT I		В	y Whom Cont	rolled	
Name of Controlled Corpora	tions		or Contro	led					
. Is the capital stock of the taxpayer listed on a	ny exchange? "Ye	s or No" N	0		If yes, spe	cify exchang	es where liste	i and subm	it taxpayer's
	noward by this to	tuern							9 1 6t. t
Annual Report to stockholders for the period  Is this corporation a Professional Corporation	n (PC) formed pur	suant to NJSA	14A:17-1 et.sec	i. or an	y similar law fr	om a posses	sion or territo	y of the Un	nted States,
with the second state of the second and the second	or No"	NO				. អ មុខទ, មូប ប	) tiin iinvi don	stion.	
	a abarahaldare an	d/or employee	s from this PC	as of the	e first day of th	ie privilege p	eriod?		
Attack a ridge providing the names addresse	es and FID or SS n	umbers of the	licensed profes	sionais	m me Po. n n	e number vi	ticetisen brou	issionais	
is greater than 2 complete Schedule PC-Per	· Capita Licensed P	rofessional Fe	e. See instructio	n 43 10	r examples of	licensed prof	essionais.		
were a second to a second to a corner	atione with income	e from source:	s outside the UI	iiteu St	ates.				
	tad Ctator includer	i in entire net l	ncome at line 30	s or scii	leanie A. 162	01.140	Itharan Ent	e ot line	•
As a state a manuar in "Nia" and forth cuch item	e of arose income	. the source. tr	ie deductions ai	iu uie a	HINDHE OF IOLA	gn texes pun	. (110100777 mile	at into	
nacks committee A the difference behup	en the net of such	income and th	e amount of for	eign tax	tes paid interet	tt unt broand	isiy acaacica		
2. During the period covered by the return, did	the taxpayer acqu	ire or dispose	of directly or inc	irectly	a controlling ii	itelest in cen	ani comminero	21	
property? "Yes or No" NO			un compriss	TION /	Can Instructio	n 97\			
SCHEDULE F CORPORATE OFFICE	. 1			TIUN (	/4/ 988 11120 A FOR	(5	a I		(6)
(1)	(2) Security Murpher	(3) Titl			4) mployed	Percent of	Corporation	Amo	ount of
Name and Current Address of Officer Social	Occurry reamou	****		in this	position	Stock	Owned	Comp	ensation
				From	ı To	Common	Preferred		
			<del></del>	, 10111	<del>  '`</del>				
See Statement 5									
						<u> </u>			
						<u> </u>			
					_				
						1			
1		L							216666
							. <i>.</i> 1		
(a) Total compensation of officers (b) Less: Compensation of officers claimed els	nichara an tha vatio								216666

7	n	7	_
- 11	11	٠.	_

GEMINI COMMUNICATIONS					113-3	19-854/000
	REST (See Instructio	***************************************				
Was interest paid, accrued or incurred to						
"Yes" or "No" NO		he following schedu				mount Deducted
Name of Related Memb	<u> </u>	Federal ID I	Antinger	Relationship to Taxp	Jayes A	mount beaucieu
(a) Total amount of interest deducted					i	
(b) Less: Exceptions (see instruction 28)						
(c) Balance of interest deducted (carry to So						
	EREST EXPENSES AN					
Were intangible expenses and costs inclentire net income? "Yes" or "No"	uding intangible intere NO		sts, paid, accrued or i , fill out the following		nembers, deducted	from
Name of Related Member	Federal ID N		onship to Taxpayer	Type of Inta Expense De		mount Deducted
(a) Total amount of intangible expenses and (b) Less: Exceptions (see instruction 28)					ı	
(c) Balance of intangible expenses and cost						
SCHEDULE H TAXES (See Instru	ctions 16(f) and 29) d or accrued during th					
	(a)	(b)	(c)	(d)	(e)	(f)
	Corporation	Corporation	Property	U.C.C. or	Other Taxes	Total
	Franchise/Business Taxes *	Business/ Occupancy Taxes *	Taxes	Payroll Taxes	(attach scheduk	))
			<del></del>			7500

	(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.

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

PART   ALLALICATING COMPANIES MUST ANSWET THE FOLLOWING QUESTIONS (See Instruction 32)	Parts I, II, III, OF ENTIRE NET INCOME REPOR	N A REGULAR PLACE OF BUSINES TED ON SCHEDULE A, LINE 38, OF IXPAYER DOES NOT MAINTAIN A TO IXPAYER TAY LAW PEOULIES TO	F THE CBT- REGULAR P	I OD SHOULD COMPLETE SI LACE OF BUSINESS OUTSI	CHEDULE J. THIS SCHEDULE DE THIS STATE OTHER THAN A
(a) State the number of regular corporate places of business maintained outside this State (See instruction 32(b))  (b) List the address of all 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  (g) State the location of the actual seat of management or control of the corporation  PART II AVERAGE VALUES (See Instruction 33)  (3) This sortedule showing average values of mail and simplify personal property must be completed by every taxpayer entitled to and electing to allocate.  (b) The average values of real and tangible personal property must be completed by every taxpayer entitled to and electing to allocate.  (c) The average values of real and tangible personal property must be completed by every taxpayer entitled to and electing to allocate.  (c) The average values of real and tangible personal property must be completed by every taxpayer entitled to and electing to allocate.  (c) The average values of real and tangible personal property must be completed by every taxpayer entitled to and electing to allocate.  (c) The frequency upon which the amounts in Columns A and B below have been averaged is  (e) The frequency upon which the amounts in Columns A and B below have been averaged is  (g) See instruction 33)  AVERAGE VALUES (See instruction 33)  (g) Average value of the taxpayer's real and tangible personal property:  (a) In New Jersey (Part I), Column B, Jine 8)  (b) Everywhera (Part I), Column B, Jine 8)  (c) Personal Tangible Personal Property shipped to points within New Jersey  (d) From nervices performed in New Jersey  (e) From seles of tangible personal property shipped to points within New Jersey  (d) From nervices performed in New Jersey  (d)					(1.000000).
(b) List the States in which the taxpayer maintained a permanent and continuous place of business, indicating type of establishment, such as warehouse, fectory, 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  (f) Explain in detail internal controls used in distribution of receipts in and out of New Jersey  (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 arenage values of real and tangible personal property nomed are to be completed by every taxpayer entitled to and electing to allocate.  (a) This schedule showing arenage values of real and tangible personal property comed are to be completed by every taxpayer entitled to and electing to allocate.  (b) The average values of real and tangible personal property comed are to be completed by every taxpayer entitled to and electing to allocate.  (c) The firequency value of real and tangible personal property should be used.  (c) The firequency upon which the amounts in Columns A and B below have been averaged is	PART ALL ALLOCATING GUMPANIES MUST ANSWER	n inc routoway docorrow	See instruc	tion 32(h))	
(c) List the States is which the taxpayer maintained a permanent and continuous place of business, indicating type of establishment, such as warehouse, taxtory, 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  (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 fangible personal property must be completed by every taxpayer entitled to and electing to allocate.  (c) The fine personal values are all angible personal property must be completed by every taxpayer entitled to and electing to allocate.  (a) The average values of real and fangible personal property must be completed by every taxpayer entitled to and electing to allocate.  (b) The average values of real and fangible personal property must be completed by every taxpayer entitled to and electing to allocate.  (c) The firequency upon which he amounts in Columns A and B below have been averaged is  (c) The firequency upon which he amounts in Columns A and B below have been averaged is  (d) The firequency upon which he amounts in Columns A and B below have been averaged is  (e) Buildings and other improvements  ASSETS  AVERAGE VALUES (See instruction 33)  (See instruction 33)  (See instruction 33)  (AVERAGE VALUES (See instruction 34)  (AVERAGE VALUES (See instruction 35)  (Column A - New Jarsey  (Column B - Everywhere  DIVISION USE ONLY  1. Land  2. Buildings and Tangible Personal Property  A British of the address of the average by the personal property store and tax services and tax services and tax service			OCC MISTING		
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  (f) Explain in detail internal controls used in distribution of receipts in and out of New Jersey.  (g) State the location of the actual seat of management or control of the corporation  PART II AVERAGE VALUES (See Instruction 33)  (a) This school the showing average values of real and tangible personal property must be completed by every taxpeyer 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 of a leased property is valued at 8 times the annual ent, including any amounts paid or accrueff and addition to or inter during the person of the severage book values thereof and not on original cost.  (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)  AVERAGE VALUES (See Instruction 33)  DIVISION USE ONLY  Column A - New Jersey  Column B - Everywhere  1. Land  4. Inventories  1. Land  4. Inventories  1. Average value of the taxpayer's real and tangible personal property:  (a) In New Jersey (Tant II, Column B, line 8)  1. Average value of the taxpayer's real and tangible personal property:  (a) In New Jersey (Tant II, Column B, line 8)  (b) Everywhere (Part II), Column B, line 8)  (c) Property tends of the taxpayer's real and tangible personal property shipped to points within New Jersey  (d) From services performed in New Jersey of patents and copyrights  (e) All other transplies for the use in New Jersey (find to 10) to 2(e) inclusive, in Column A)  (f) Total receipts in New Jersey (find to 10) to 2(e) inclusive, in Column A)  (g) From explains for the use in New Jersey (find to 10) divided by line 1(b))  (h) Lees Roorsourded Receipts (find of 10) din	(b) List the address of at least one such regular place of	manufact and continuous place of hi	ueinoce ind	ication type of establishmer	nt such as warehouse, factory.
(d) Give the address of every factory, warehouse, store, or other place of business in New Jersey	ata-a affina ata				
(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 tanghile personal property was be completed by every taxpayer entitled to and electing to allocate. (b) The average values of real and tanghile personal property owned are to be computed on the basis of the average book values thereof and not on original cost. Rented or leased properly is valued at 5 times the annual rent, including any amounts paid or accrued in addition to or in lieu of tent during the period covered by the return. All other properly which is used by the texapeyer but is neither owned, rented or based, should be valued at book value, however, if no such both value exists, the market value of the property should be used.  (c) The frequency upon which the amounts in Columns A and 8 below have been averaged is  AVERAGE VALUES (See instruction 33).  AVERAGE VALUES (See instruction 33).  AVERAGE VALUES (See instruction 33).  Column A - New Jersey  Column B - Everywhere  1. Land  2. Buildings and other Improvements  3. Machinery and Equipment  4. Inventories  5. All other Tangible Personally Owned (Itemize on Rider)  6. Property rented or leased (8 X Annual Bent)  7. All other Property Used  1. Average value of the taxpayer's real and tangible personal property:  (a) In New Jersey (Part II, Column B, line 8)  (b) Everywhere (Part II, Column B, line 8)  (c) Percentage in New Jersey (Item 1(a) divided by time 1(b)). Enter in Column B.  (b) From seriate of the taxpayer's hipped to points within New Jersey.  (d) From rentals of property situated in New Jersey  (d) From rentals of property situated in New Jersey  (d) From rentals of property situated in New Jersey  (d) From rentals of property situated in New Jersey (Part II) (Part New Jersey (Part II) (Part New Jersey (Part II) (Part New Jersey	(d) Give the address of every factory, warehouse, store,	or other place of business in New J	ersey, indic	ating type of establishment	
(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 tanghile personal property was be completed by every taxpayer entitled to and electing to allocate. (b) The average values of real and tanghile personal property owned are to be computed on the basis of the average book values thereof and not on original cost. Rented or leased properly is valued at 5 times the annual rent, including any amounts paid or accrued in addition to or in lieu of tent during the period covered by the return. All other properly which is used by the texapeyer but is neither owned, rented or based, should be valued at book value, however, if no such both value exists, the market value of the property should be used.  (c) The frequency upon which the amounts in Columns A and 8 below have been averaged is  AVERAGE VALUES (See instruction 33).  AVERAGE VALUES (See instruction 33).  AVERAGE VALUES (See instruction 33).  Column A - New Jersey  Column B - Everywhere  1. Land  2. Buildings and other Improvements  3. Machinery and Equipment  4. Inventories  5. All other Tangible Personally Owned (Itemize on Rider)  6. Property rented or leased (8 X Annual Bent)  7. All other Property Used  1. Average value of the taxpayer's real and tangible personal property:  (a) In New Jersey (Part II, Column B, line 8)  (b) Everywhere (Part II, Column B, line 8)  (c) Percentage in New Jersey (Item 1(a) divided by time 1(b)). Enter in Column B.  (b) From seriate of the taxpayer's hipped to points within New Jersey.  (d) From rentals of property situated in New Jersey  (d) From rentals of property situated in New Jersey  (d) From rentals of property situated in New Jersey  (d) From rentals of property situated in New Jersey (Part II) (Part New Jersey (Part II) (Part New Jersey (Part II) (Part New Jersey	(e) Number of people employed (average) in New Jersey	outsid	e New Jerse	Y	
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 must be completed by every taxpayer entitled to and electing to allocate.  (c) 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 50 keV value, however, if no such box 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	(f) Explain in detail internal controls used in distribution	of receipts in and out of New Jerse	y, as show	n in Part III, line Z	
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 annual paid or accrued in addition to or in lieu of rent during the personal 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 both value exists, the market value of the property should be used.  (c) The frequency upon which the amounts in Columns A and 8 below have been averaged is  ASSETS  AVERAGE VALUES (See instruction 33)  (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 (Iternize 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)  (C) Promotage in New Jersey (fine 1(a) divided by line 1(b)), Enter in Column B.  (2) Receipts:  (a) In New Jersey (Part II, Column B, line 8)  (b) Everywhere (Part II, Column B, line 8)  (b) From services performed in New Jersey of potents and copyrights  (c) From rentals of property situated in New Jersey  (d) From royalties for the use in New Jersey of potents and copyrights  (e) All other Developes from it seles, services, protals, repulsive and other businesse transactions  (f) Leas Nonsourced Receipts (see Instruction 34(d))  (g) Index Nonsourced Receipts (see Instruction 34(d))  (h) Leas Nonsourced Receipts (see Instruction 34(e))  (h) Percentage in New Jersey (fine 2(f) invitude by line 2(f)). Enter in Column B.  (h) Developed the receipts above the value of the business					
(b) The average values of real and fangible personal property owned are to be computed on the basis of the average book values thereof and not on originate rent including any amounts paid or accrued in addition to or in fleu 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 bot 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	TO A 17-100 12				
ASSETS  Column A - New Jersey Column B - Everywhere  In Inventories  All other Tangible Personalty Owned (itemize on Rider)  All other Property Used  Total Real and Tangible Personal Property  PART III COMPUTATION OF ALLOCATION FACTOR (See Instruction 34)  COLUMN A (omit cents)  COLUMN A (omit cents)  COLUMN B  COLUMN B  COLUMN B  COLUMN B  (c) Percentage in New Jersey (Part II, Column B, line 8)  (c) Percentage in New Jersey (line 1(a) divided by line 1(b)). Enter in Column B.  Complete by carrying the fraction to six (6) decimal places. Do not express as a percent. Example:  (d) From royalties for the use in New Jersey of patents and copyrights  (d) From royalties for the use in New Jersey, (See instruction 34(d))  (1) Total Rew Jersey receipts (Total of fines 2(a) to 2(e), inclusive, in Column A)  (1) Total receipts (real in New Jersey, Include, rynalties and other business e transactions  (n) Total Everywhere receipts allowable (line 2(g) minus line 2(h))  (n) Total Everywhere receipts allowable (line 2(g) minus line 2(h))  (n) Percentage in New Jersey (fine 2(f) divided by line 2(g)). Enter in Column B.  (n) Percentage in New Jersey (fine 2(f) divided by line 2(g)). Enter in Column B.  (n) Percentage in New Jersey (fine 2(f) divided by line 2(g)). Enter in Column B.  (n) Percentage in New Jersey (fine 2(f) divided by line 2(g)). Enter in Column B.  (n) Percentage in New Jersey (fine 2(f) divided by line 2(g)). Enter in Column B.  (n) Percentage in New Jersey (fine 2(f) divided by line 2(g)). Enter in Column B.  (n) Percentage in New Jersey (fine 2(f) divided by line 2(g)). Enter in Column B.	(b) The average values of real and tangible personal pro Rented or leased property is valued at 8 times the ar by the return. All other property which is used by the	perty owned are to be computed or mual rent, including any amounts p e taxpayer but is neither owned, rei	n the basis ( paid or accri nted or leas	of the average book values t ued in addition to or in lieu o ed, should be valued at boo	nereof and not on original cost. of rent during the period covered k value, however, if no such book
ASSETS  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 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) (b) Everywhere (Part II, Column A, line 8) (c) Percentage in New Jersey (line 1(a) divided by line 1(b)). Enter in Column B.  2. Receipts: (a) From sales of tangible personal property shipped to points within New Jersey. (b) From services performed in New Jersey (c) From revalues of property situated in New Jersey (d) From royalties for the use in New Jersey of patents and copyrights (e) All other business receipts earned in New Jersey (See instruction 34(d)) (1) Total New Jersey receipts (Total of lines 2(a) to 2(e), inclusive, in Column A) (1) Total New Jersey receipts (Total of lines 2(a) to 2(e), inclusive, in Column A) (1) Total secretion for the use in New Jersey (See instruction 34(e)) (2) Interpolation of the New Jersey (See instruction 34(e)) (3) Interpolation of the New Jersey (See instruction 34(e)) (4) Interpolation of the New Jersey (See instruction 34(e)) (5) Interpolation of New Jersey (See instruction 34(e)) (6) Interpolation of New Jersey (See instruction 34(e)) (7) Total receipts from all sales, services, rentals, revalties and other business transactions (9) Interpolation of New Jersey (See instruction 34(e)) (1) Total Everywhere receipts allowable (Sine 2(g) minus line 2(g)). Enter in Column B. (1) Percentage in New Jersey (Sine 2(g) divided by line 2(g)). Enter in Column B. (1) Percentage in New Jersey (Sine 2(g) divided by line 2(g)). Enter in Column B. (2) Interpolation of New Jersey (Sine 2(g) divided by line 2(g)). Enter in Column B. (2) Inte		AVERAGE \	ALUES (Se	e instruction 33)	DIVIDION HOT ONLY
1. Land 2. Buildings and other Improvements 3. Machinery and Equipment 4. Inventories 5. All other Tangible Personalty Owned (Iternize 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)  1. Average value of the taxpayer's real and tangible personal property: (a) In New Jersey (Part II, Column A, line 8) (b) Everywhere (Part II, Column A, line 8) (c) Percentage in New Jersey (line 1(a) divided by line 1(b)). Enter in Column B. 2. Receipts: (a) From sales of tangible personal property shipped to points within New Jersey. (b) From services performed in New Jersey (c) From rentals of property situated in New Jersey (d) From rentals of property situated in New Jersey of patents and copyrights (e) All other business receipts earned in New Jersey (See instruction 34(d)) (f) Total New Jersey receipts (Total of lines 2(a) to 2(a), inclusive, in Column A) (g) Total reversibles from all sales, services, rentale, reyalties and other business transactions (h) Less Nonsourced Receipts (see instruction 34(e)) (i) Total Everywhere receipts allowable (line 2(g) minus line 2(h)) (i) Percentage in New Jersey (line 2(f) divided by line 2(h)). Enter in Column B. (k) Double-weighted receipts factor (Enter 2(f)). Enter in Column B. (k) Double-weighted receipts factor (Enter 2(f)). Enter in Column B. (k) Double-weighted receipts factor (Enter 2(f)). Enter in Column B.	ASSETS		•		DIVISION USE ONLY
2. Buildings and other Improvements 3. Machinery and Equipment 4. Inventories 5. All other Tangible Personalty Owned (Iternize 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)  1. Average value of the taxpayer's real and tangible personal property: (a) In New Jersey (Part II, Column A, line B) (b) Everywhere (Part II, Column B, line B) (c) Percentage in New Jersey (line 1(a) divided by line 1(b)). Enter in Column B. 2. Receipts: (a) From sales of tangible personal property shipped to points within New Jersey. (b) From services performed in New Jersey (c) From rentals of property situated in New Jersey (d) From royalties for the use in New Jersey of patents and copyrights (e) All other business receipts earned in New Jersey. (See instruction 34(d)) (f) Total New Jersey receipts (Total of lines 2(a) to 2(e), inclusive, in Column A) (g) Total receipts from all sales, services, rentals, royalties and other business transactions (h) Less Nonsourced Receipts (see instruction 34(e)) (i) Total Everywhere receipts allowable (line 2(n) minus line 2(h)) (ii) Percentage in New Jersey (line 2(f) divided by line 2(li)). Enter in Column B. (k) Double-weighted receipts factor (Enter 2(li))		Column A - IVeW J	ersey	COMMINI B - Everywhere	
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)  1. Average value of the taxpayer's real and tangible personal property:  (a) In New Jersey (Part II, Column A, line 8)  (b) Everywhere (Part II, Column B, line 8)  (c) Percentage in New Jersey (line 1(a) divided by line 1(b)). Enter in Column B.  2. Receipts:  (a) From sales of tangible personal property shipped to points within New Jersey.  (b) From services performed in New Jersey  (c) From rentals of property situated in New Jersey  (d) From royalties for the use in New Jersey of patents and copyrights  (e) All other business receipts earned in New Jersey, (See instruction 34(d))  (g) Total New Jersey receipts (Total of lines 2(a) to 2(e), inclusive, in Column A)  (h) Less Nonsourced Receipts (see instruction 34(e))  (i) Total Everywhere receipts allowable (line 2(g) minus line 2(h))  (ii) Percentage in New Jersey (line 2(f) divided by line 2(f)). Enter in Column B.  (k) Double-weighted receipts factor (Enter 2(ji))	1. Land		<del></del>		
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)  1. Average value of the taxpayer's real and tangible personal property: (a) In New Jersey (Part II, Column A, line 8) (b) Everywhere (Part II, Column B, line 8) (c) Percentage in New Jersey (line 1(a) divided by line 1(b)). Enter in Column B.  2. Receipts: (a) From sales of tangible personal property shipped to points within New Jersey. (b) From services performed in New Jersey of patents and copyrights (c) From rentals of property situated in New Jersey (d) From royalties for the use in New Jersey of patents and copyrights (e) All other business receipts earned in New Jersey, (See Instruction 34(d)) (f) Total New Jersey receipts (Total of lines 2(a) to 2(e), inclusive, in Column A) (g) Total receipts from all sales, services, rentais, reyalties and other business transactions (g) Total reverywhere receipts (Total of lines 2(a) to 2(e), inclusive, in Column A) (g) Total reverywhere receipts (Total of lines 2(a) to 2(e), inclusive, in Column A) (g) Total reverywhere receipts (Total of lines 2(a) to 2(e), inclusive, in Column B) (h) Less Nonsourced Receipts (see instruction 34(e)) (i) Total Everywhere receipts allowable (line 2(g) minus line 2(h)) (ii) Percentage in New Jersey (line 2(f) divided by line 2(f)). Enter in Column B. (k) Double-weighted receipts factor (Enter 2(f))	2. Buildings and other improvements				
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)  1. Average value of the taxpayer's real and tangible personal property:  (a) In New Jersey (Part II, Column A, line B)  (b) Everywhere (Part II, Column B, line 8)  (c) Percentage in New Jersey (line 1(a) divided by line 1(b)), Enter in Column B.  2. Receipts:  (a) From sales of tangible personal property shipped to points within New Jersey.  (b) From services performed in New Jersey  (c) From rentals of property situated in New Jersey  (d) From royalties for the use in New Jersey of patents and copyrights  (e) All other business receipts earned in New Jersey. (See instruction 34(d))  (g) Total receipts from all sales, services, rentals, royalties and other business transactions  (g) Total receipts from all sales, services, rentals, royalties and other business transactions  (g) Total receipts from all sales, services, rentals, royalties and other business transactions  (g) Total receipts from all sales, services, rentals, royalties and other business transactions  (g) Total receipts from all sales, services, rentals, royalties and other business transactions  (g) Total receipts from all sales, services, rentals, royalties and other business transactions  (g) Total receipts from all sales, services, rentals, royalties and other business transactions  (g) Total receipts from all sales, services, rentals, royalties and other business transactions  (g) Total receipts from all sales, services, rentals, royalties and other business transactions  (g) Total receipts from all sales, services, rentals, royalties and other business transactions  (g) Total receipts from all sales, services, rentals, royalties and other business transactions  (g) Total receipts from all sales, services, rentals, royalties and other business transactions  (g) Total receipts from all sales, services, rent	3. Machinery and Equipment				
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)  1. Average value of the taxpayer's real and tangible personal property:  (a) In New Jersey (Part II, Column A, line B)  (b) Everywhere (Part II, Column B, line B)  (c) Percentage in New Jersey (line 1(a) divided by line 1(b)). Enter in Column B.  2. Receipts:  (a) From sales of tangible personal property shipped to points within New Jersey.  (b) From services performed in New Jersey  (c) From rentals of property situated in New Jersey  (d) From royalities for the use in New Jersey of patents and copyrights  (e) All other business receipts (Total of lines 2(a) to 2(a), inclusive, in Column A)  (f) Total New Jersey receipts (Total of lines 2(a) to 2(a), inclusive, in Column A)  (g) Total needpts from all sales, services, rentals, royalties and other business transactions  (g) Total Cyling (See instruction 34(e))  (g) Percentage in New Jersey (line 2(f) divided by line 2(ii)). Enter in Column B.  (k) Double-weighted receipts factor (Enter 2(j))	4. Inventories				
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)  1. Average value of the taxpayer's real and tangible personal property:  (a) In New Jersey (Part II, Column A, line B)  (b) Everywhere (Part II, Column B, line B)  (c) Percentage in New Jersey (line 1(a) divided by line 1(b)). Enter in Column B.  2. Receipts:  (a) From sales of tangible personal property shipped to points within New Jersey.  (b) From services performed in New Jersey  (c) From rentals of property situated in New Jersey  (d) From royalities for the use in New Jersey of patents and copyrights  (e) All other business receipts (Total of lines 2(a) to 2(a), inclusive, in Column A)  (f) Total New Jersey receipts (Total of lines 2(a) to 2(a), inclusive, in Column A)  (g) Total needpts from all sales, services, rentals, royalties and other business transactions  (g) Total Cyling (See instruction 34(e))  (g) Percentage in New Jersey (line 2(f) divided by line 2(ii)). Enter in Column B.  (k) Double-weighted receipts factor (Enter 2(j))	5. All other Tangible Personalty Owned (Itemize on Rider)				
7. All other Property Used 8. Total Real and Tangible Personal Property  PART III COMPUTATION OF ALLOCATION FACTOR (See Instruction 34)  1. Average value of the taxpayer's real and tangible personal property:  (a) In New Jersey (Part II, Column A, line 8)  (b) Everywhere (Part II, Column B, line 8)  (c) Percentage in New Jersey (line 1(a) divided by line 1(b)). Enter in Column B.  2. Receipts:  (a) From sales of tangible personal property shipped to points within New Jersey.  (b) From services performed in New Jersey  (c) From rentals of property situated in New Jersey  (d) From royalties for the use in New Jersey of patents and copyrights  (e) All other business receipts earned in New Jersey. (See instruction 34(d))  (f) Total New Jersey receipts (Total of lines 2(a) to 2(e), inclusive, in Column A)  (g) Total receipts from all sales, services, rentals, royalities and other business transactions  (h) Less Nonsourced Receipts (see instruction 34(e))  (i) Total Everywhere receipts allowable (line 2(g) minus line 2(h))  (ii) Percentage in New Jersey (line 2(f) divided by line 2(ji)). Enter in Column B.  (k) Double-weighted receipts factor (Enter 2(ji))					
Total Real and Tangible Personal Property					
1. Average value of the taxpayer's real and tangible personal property:  (a) In New Jersey (Part II, Column A, line 8)  (b) Everywhere (Part II, Column B, line 8)  (c) Percentage in New Jersey (line 1(a) divided by line 1(b)). Enter in Column B.  2. Receipts:  (a) From sales of tangible personal property shipped to points within New Jersey.  (b) From services performed in New Jersey  (c) From rentals of property situated in New Jersey  (d) From royalties for the use in New Jersey of patents and copyrights  (e) All other business receipts earned in New Jersey. (See instruction 34(d))  (g) Total New Jersey receipts (Total of lines 2(a) to 2(e), inclusive, in Column A)  (g) Total receipts from all sales, services, rentals, royalties and other business transactions  (h) Less Nonsourced Receipts (see instruction 34(e))  (i) Total Everywhere receipts allowable (line 2(g) minus line 2(h))  (j) Percentage in New Jersey (line 2(f) divided by line 2(ji)). Enter in Column B.  (k) Double-weighted receipts factor (Enter 2(ji))					
1. Average value of the taxpayer's real and tangible personal property:  (a) In New Jersey (Part II, Column A, line 8)  (b) Everywhere (Part II, Column B, line 8)  (c) Percentage in New Jersey (line 1(a) divided by line 1(b)). Enter in Column B.  2. Receipts:  (a) From sales of tangible personal property shipped to points within New Jersey.  (b) From services performed in New Jersey  (c) From rentals of property situated in New Jersey  (d) From royalties for the use in New Jersey of patents and copyrights  (e) All other business receipts earned in New Jersey. (See instruction 34(d))  (f) Total New Jersey receipts (Total of lines 2(a) to 2(e), inclusive, in Column A)  (g) Total receipts from all sales, services, rentals, royalties and other business transactions  (h) Less Nonsourced Receipts (see instruction 34(e))  (i) Total Everywhere receipts allowable (line 2(g) minus line 2(h))  (j) Percentage in New Jersey (fine 2(f) divided by line 2(i)). Enter in Column B.  (k) Double-weighted receipts factor (Enter 2(j)))	DADT HI COMPITATION OF ALL OCATION FACTOR (	See Instruction 34)			
(a) In New Jersey (Part II, Column A, line 8)  (b) Everywhere (Part II, Column B, line 8)  (c) Percentage in New Jersey (line 1(a) divided by line 1(b)). Enter in Column B.  2. Receipts:  (a) From sales of tangible personal property shipped to points within New Jersey.  (b) From services performed in New Jersey  (c) From rentals of property situated in New Jersey  (d) From royalties for the use in New Jersey of patents and copyrights  (e) All other business receipts earned in New Jersey. (See instruction 34(d))  (f) Total New Jersey receipts (Total of lines 2(a) to 2(e), inclusive, in Column A)  (g) Total receipts from all sales, services, rentals, royalties and other business transactions  (h) Less Nonsourced Receipts (See instruction 34(e))  (j) Total Everywhere receipts allowable (line 2(g) minus line 2(h))  (j) Percentage in New Jersey (line 2(f) divided by line 2(ii)). Enter in Column B.  (k) Double-weighted receipts factor (Enter 2(j))	FART III GOING OF ALL CONTINUES OF THE			COLUMN A (omit cents)	COLUMN B
(a) In New Jersey (Part II, Column A, line 8)  (b) Everywhere (Part II, Column B, line 8)  (c) Percentage in New Jersey (line 1(a) divided by line 1(b)). Enter in Column B.  2. Receipts:  (a) From sales of tangible personal property shipped to points within New Jersey.  (b) From services performed in New Jersey  (c) From rentals of property situated in New Jersey  (d) From royalties for the use in New Jersey of patents and copyrights  (e) All other business receipts earned in New Jersey. (See instruction 34(d))  (f) Total New Jersey receipts (Total of lines 2(a) to 2(e), inclusive, in Column A)  (g) Total receipts from all sales, services, rentals, royalties and other business transactions  (h) Less Nonsourced Receipts (See instruction 34(e))  (j) Total Everywhere receipts allowable (line 2(g) minus line 2(h))  (j) Percentage in New Jersey (line 2(f) divided by line 2(ii)). Enter in Column B.  (k) Double-weighted receipts factor (Enter 2(j))	4. Avincene value of the taypayer's real and tangible person	al property:			
(a) Inches Stray (farth, Column B, line 8)  (b) Everywhere (Part II, Column B, line 8)  (c) Percentage in New Jersey (line 1(a) divided by line 1(b)). Enter in Column B.  2. Receipts:  (a) From sales of tangible personal property shipped to points within New Jersey.  (b) From services performed in New Jersey  (c) From rentals of property situated in New Jersey  (d) From royalties for the use in New Jersey of patents and copyrights  (e) All other business receipts earned in New Jersey. (See instruction 34(d))  (f) Total New Jersey receipts (Total of lines 2(a) to 2(e), inclusive, in Column A)  (g) Total receipts from all sales, services, rentals, royalties and other business transactions  (h) Less Nonsourced Receipts (see instruction 34(e))  (i) Total Everywhere receipts allowable (line 2(g) minus line 2(h))  (j) Percentage in New Jersey (line 2(f) divided by line 2(j)). Enter in Column B.  (k) Double-weighted receipts factor (Enter 2(j))			1(a)		
(c) Percentage in New Jersey (line 1(a) divided by line 1(b)). Enter in Column B.  2. Receipts:  (a) From sales of tangible personal property shipped to points within New Jersey.  (b) From services performed in New Jersey  (c) From rentals of property situated in New Jersey  (d) From royalties for the use in New Jersey of patents and copyrights  (e) All other business receipts earned in New Jersey. (See instruction 34(d))  (f) Total New Jersey receipts (Total of lines 2(a) to 2(e), inclusive, in Column A)  (g) Total receipts from all sales, services, rentals, royalties and other business transactions  (h) Less Nonsourced Receipts (see instruction 34(e))  (i) Total Everywhere receipts allowable (line 2(g) minus line 2(h))  (j) Percentage in New Jersey (line 2(f) divided by line 2(li)). Enter in Column B.  (k) Double-weighted receipts factor (Enter 2(j))					
2. Receipts:  (a) From sales of tangible personal property shipped to points within New Jersey.  (b) From services performed in New Jersey  (c) From rentals of property situated in New Jersey  (d) From royalties for the use in New Jersey of patents and copyrights  (e) All other business receipts earned in New Jersey. (See instruction 34(d))  (f) Total New Jersey receipts (Total of lines 2(a) to 2(e), inclusive, in Column A)  (g) Total receipts from all sales, services, rentals, royalties and other business transactions  (g) Total Everywhere receipts allowable (line 2(g) minus line 2(h))  (i) Percentage in New Jersey (line 2(f) divided by line 2(i)). Enter in Column B.  (k) Double-weighted receipts factor (Enter 2(j))	(b) Everywhere (Part II, Column 6, line o)	1/b)) Enter in Column R	11-1		1(c)
(a) From sales of tangible personal property shipped to points within New Jersey.  (b) From services performed in New Jersey  (c) From rentals of property situated in New Jersey  (d) From royalties for the use in New Jersey of patents and copyrights  (e) All other business receipts earned in New Jersey. (See instruction 34(d))  (f) Total New Jersey receipts (Total of lines 2(a) to 2(e), inclusive, in Column A)  (g) Total receipts from all sales, services, rentals, royalties and other business transactions  (h) Less Nonsourced Receipts (see instruction 34(e))  (i) Total Everywhere receipts allowable (line 2(g) minus line 2(h))  (j) Percentage in New Jersey (line 2(f) divided by line 2(ii)). Enter in Column B.  (k) Double-weighted receipts factor (Enter 2(j)))		1(D)). Einer III Column D.			
(a) From services of tanginia personal property simples to penns when the personal property situated in New Jersey  (b) From services performed in New Jersey  (c) From rentals of property situated in New Jersey  (d) From royalties for the use in New Jersey of patents and copyrights  (e) All other business receipts earned in New Jersey. (See instruction 34(d))  (f) Total New Jersey receipts (Total of lines 2(a) to 2(e), inclusive, in Column A)  (g) Total receipts from all sales, services, rentals, royalities and other business transactions  (g) Everywhere  (h) Less Nonsourced Receipts (see instruction 34(e))  (i) Total Everywhere receipts allowable (line 2(g) minus line 2(h))  (ii) Percentage in New Jersey (line 2(f) divided by line 2(ii)). Enter in Column B.  (k) Double-weighted receipts factor (Enter 2(j))	2. Receipts:	and the suithin New Japan	2(2)		Complete by carrying the
(b) From services performed in New Jersey  (c) From rentals of property situated in New Jersey  (d) From royalties for the use in New Jersey of patents and copyrights  (e) All other business receipts earned in New Jersey. (See instruction 34(d))  (f) Total New Jersey receipts (Total of lines 2(a) to 2(e), inclusive, in Column A)  (g) Total receipts from all sales, services, rentals, royalities and other business transactions  (g) Moreywhere  (h) Less Nonsourced Receipts (see instruction 34(e))  (i) Total Everywhere receipts allowable (line 2(g) minus line 2(h))  (ii) Percentage in New Jersey (line 2(f) divided by line 2(ii)). Enter in Column B.  (k) Double-weighted receipts factor (Enter 2(j))		) points within New Jersey.			T
(c) From relates to properly stated in New Jersey of patents and copyrights  (d) From royalties for the use in New Jersey of patents and copyrights  (e) All other business receipts earned in New Jersey. (See instruction 34(d))  (f) Total New Jersey receipts (Total of lines 2(a) to 2(e), inclusive, in Column A)  (g) Total receipts from all sales, services, rentals, royalties and other business transactions  (g) Everywhere.  (h) Less Nonsourced Receipts (see instruction 34(e))  (i) Total Everywhere receipts allowable (line 2(g) minus line 2(h))  (j) Percentage in New Jersey (line 2(f) divided by line 2(ii)). Enter in Column B.  (k) Double-weighted receipts factor (Enter 2(j))					1
(e) All other business receipts earned in New Jersey. (See instruction 34(d))  (f) Total New Jersey receipts (Total of lines 2(a) to 2(e), inclusive, in Column A)  (g) Total receipts from all sales, services, rentals, royalities and other business transactions  (g) Everywhere  (h) Less Nonsourced Receipts (see instruction 34(e))  (i) Total Everywhere receipts allowable (line 2(g) minus line 2(h))  (j) Percentage in New Jersey (line 2(f) divided by line 2(ii)). Enter in Column B.  (k) Double-weighted receipts factor (Enter 2(j))	(c) From rentals of property situated in New Jersey				
(f) Total New Jersey receipts (Total of lines 2(a) to 2(e), inclusive, in Column A)  (g) Total receipts from all sales, services, rentals, royalties and other business transactions  (g) Everywhere.  (h) Less Nonsourced Receipts (see instruction 34(e))  (i) Total Everywhere receipts allowable (line 2(g) minus line 2(h))  (j) Percentage in New Jersey (line 2(f) divided by line 2(ii)). Enter in Column B.  (k) Double-weighted receipts factor (Enter 2(j))	(d) From royalties for the use in New Jersey of patents	and copyrights		<u>,</u>	a percent, example.
(f) Total New Jersey feceipts (10tal of lines 2[a) to 2[e), litclusive, in Column A)  (g) Everywhere.  (h) Less Nonsourced Receipts (see instruction 34(e))  (i) Total Everywhere receipts allowable (line 2(g) minus line 2(h))  (j) Percentage in New Jersey (line 2(f) divided by line 2(ii)). Enter in Column B.  (k) Double-weighted receipts factor (Enter 2(j))	(e) All other business receipts earned in New Jersey. (	See instruction 34(d))			
(g) Total receipts from all sales, services, rentals, royalities and other business transactions (2(g))  (h) Less Nonsourced Receipts (see instruction 34(e))  (i) Total Everywhere receipts allowable (line 2(g) minus line 2(h))  (j) Percentage in New Jersey (line 2(f) divided by line 2(ii)). Enter in Column B.  (k) Double-weighted receipts factor (Enter 2(j))	(6) Total New Jareau receipts (Total of lines 2/a) to 2/6	A inclusive in Column A)	2(1)		- =  1 2 3 4 5 6
(h) Less Nonsourced Receipts (see instruction 34(e))  (i) Total Everywhere receipts allowable (line 2(g) minus line 2(h))  (j) Percentage in New Jersey (line 2(f) divided by line 2(i)). Enter in Column B.  (k) Double-weighted receipts factor (Enter 2(j))	. Total receipts from all sales, services, rentals, royalties and	other business transactions	2(g)		1,000,000
(i) Total Everywhere receipts allowable (line 2(g) minus line 2(h))  (j) Percentage in New Jersey (line 2(f) divided by line 2(i)). Enter in Column B.  (k) Double-weighted receipts factor (Enter 2(j))			2(h)		_
(i) Percentage in New Jersey (line 2(i) divided by line 2(ii). Enter in Column B.  (k) Double-weighted receipts factor (Enter 2(j))		us tine 2(h))	-		
(i) Percentage in New Jersey (line 2(1) divided by line 2(1)).  (k) Double-weighted receipts factor (Enter 2(j))					[2(j)] -
(k) Double-weighted receipts factor (Enter 20))		-1777			
	(K) Donois-weighted receipts factor (Ciner 2()))	ion (Can instruction 2//a))			
[2/a)	-	on (ace menachen 54(9))	2/21		
(a) in New Jersey					1
(D) EVERYWHOLE			(U)		3(c)
(c) Percentage of New Jersey (line 3(a) divided by line 3(b)). Enter in Column B.	(c) Percentage of New Jersey (line 3(a) divided by line	(3(D)). Enter in Column B.	_		
4. Sum of New Jersey percentages shown at lines 1(c), 2(j), 2(k), and 3(c). Enter in Column B.  Allocation Factor (line 4 divided by four, or by the number of percentages included on line 4. See  5. instruction 34(h)). Enter in Column B and carry to Line 2, page 1, of the CBT-100.	4. Sum of New Jersey percentages shown at lines 1(c), 2  Allocation Factor (line 4 divided by four, or by the number of pen 5. instruction 34(m). Enter in Column B and carry to Line 2. page 1.	(j), 2(k), and 3(c). Enter in Column entages included on line 4. See of the CBT-100.	<u>n</u> .		<del>                                     </del>

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	Total Receipts from all Sales, Services, Rental,
Name of the Jurisdiction in which Receipts are Sourced	Royalties, and Other Business Transactions

0.		
OTAL - Add lines 1 through 10. Carry to Schedule J, Part III, line 2(h)	1000000	
ART V KEY CORPORATION DESIGNATION (See Instruction 36)	progration will be responsible for	
ART V KEY CORPORATION DESIGNATION (See hishectory of taxpayers claiming the throw out limitation must designate a key corporation and complete Part VI below. The key complete Form 400	askarmanas sam na sankarnarna san	
mitting the additional tax. The key corporation must complete Form 400.		
	FID#	
ame:		
ART VI COMPUTATION OF THE THROW OUT TAX EFFECT FOR LIMITATION (See Instruction 36)		
1. Entire net income from Schedule A, line 38	1.	
Entire net income from Schedule A, line 50     Allocation factor from Schedule J, line 5	2.	
Allocation factor from Schedule 3, line 3     Allocated net income - Multiply line 1 by line 2	3.	
Allocated net income - Munippy line 1 by line 2     Tax Rate (See Instruction 11(a))	4.	····
4. Tax Hate (See Instruction 11(a))  5. Gross Tax Liability - Multiply line 3 by line 4	5.	
Gross Tax Credits     Less Tax Credits	6. (	)
and the state of the first fir	7.	
and the man of the same of the	8.	
8. Surfax - Multiply line / by .u4	9.	
9. Total Tax Liability - line 7 plus line 8	10.	
10. Property Fraction (Schedule J, Part III, line 1(c))	11.	
11. Wage Fraction (Schedule J, Part III, line 3(c))	12.	
12. Total New Jersey Receipts (Schedule J, Part III, line 2(f))	13.	
13. Total Everywhere Receipts (Schedule J, Part III, line 2(g))		
14. Receipts Fraction (line 12 divided by line 13)		
15. Double Weight Receipts (enter amount from line 14)		
16. Total (line 10 plus line 11 plus line 14 plus line 15)		
17. Allocation Factor (line 16 divided by 4) carry to Page 1, line 2		
18. Entire Net Income from schedule A, line 38		<u></u>
19. Allocated Net Income - Multiply line 17 by line 18		
20. Tax Rate (from line 4)		
21. Gross Tax Liability - Multiply line 19 by line 20		
22. Less Tax Credits	23.	

23. Net Tax Liability (fine 21 minus line 22)

24. Surtax - Multiply line 23 plus line .04

25. Total Tax Liability - line 23 plus line 24

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

23.

24.

25.

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.
- 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
    - (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.
- 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.
- 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.
- 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)**

Company Act of 1940 (5	4 Stat. 789, as amended)?
"Yes" or "No"	
If "Yes", give registration	number and date of registration with the Securities
and Exchange Commiss	ion:
Reg. No.	
prior to the commencen authority was not contin	e taxpayer's certificate under the Act was not obtained nent of the period covered in the return or if such ued during such entire period, then the taxpayer is a Regulated investment Company.

1. Is this taxpayer registered and regulated under the Federal Investment

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"

FEDERAL ID NUMBER 113-319-854/000

EMINI COMMUNICATIONS (	CORP								<u> </u>	3-313-6347 000
ALIENIUE D	Aldingtin	RY INVESTME	NT A	IALYSIS (	See	Instruction 4	1)	*h *	ntal a	umbar of charge of all other
	nbined voting	power of all cl	asses	of stock (	entitle for e	ed to vote an	o at least 80% of the Do not includ	ine i ha al	wancee	imper of shares of all other to subsidiaries in book value.
classes of stock, except non-voting stock w	nich is limited	ano preterred	dS (0	uiviuellUS	101 0	acii suusiuk	(3)	- uu		(4)
(1)				Da	(2)	of Interest	Book Va			Dividend Income
Name of Subsidiary						Non-Voting			dule B	(as reported in Schedule A)
7,557,7				Voting		MOH-A OTHIR	,			
				ļ						
			<del></del>	<b>-</b>	$\dashv$					
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otals										
SCHEDULE P-1 PARTNERSHIP INVE			Struc				/E\	(6	21	. (7)
(1)	(2) Date and	(3) Percentage		(4)		Tax Acco	(5) ounting Method		W W	Tax Payments Made on
Name of Partnership	State where	of	Lim	ited   Ge	neral		Separate		sey	Behalf of Taxpayer
LLC, or Other Entity and Federal ID Number	Organized	Ownership	Par	iner Pa	rtner	Through			xus   No	by Partnerships
	<b></b>							100	140	
	<u></u>							<del> </del>	$\vdash$	·······
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Total Column 7			· - · · · · ·			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				
SCHEDULE PC PER CAPITA LICENS	ED PROFESS	IONAL FEE (Se	e in:	truction 4	3)		V 64E0		1/2)	
1(a). Enter number of resident and non-residen	t professional:	s with physical	nexu	s with Nev	N Jer	sey	x \$150	-	1(a)	
1(b). Enter number of non-resident professiona	ls without phy	sical nexus wi	th						1(b)	
New Jersey x \$150 x al	location factor	of the PC	· · · · · · ·				********	"	1(c)	
1(c). Total Fee Due - Add lines 1(a) and line 1(b)	)							'''	2.	
2. Installment Payment-50% of line 1(c)								··· ⊢	3.	
3. Total Fee Due (line 1(c) plus line 2)					• • • • • • •			···	4.	1
4. Less prior year 50% installment payment	and credit (if a	ipplicable)				1 linn	04	… ⊦	5.	
5. Balance of Fee Due (line 3 minus line 4). I	f the result is a	ero or above,	enter	inis amot	int or	i page i, illie	41	"	6.	
Credit to next year's Professional Corpora	ition Fee (if lin	e 5 is below ze	ro, ei	iter the an	noun	( nere)	******************	·	<u>v.                                     </u>	
SCHEDULE Q QUALIFIED SUBCHAP	TER S SUBSI	DIARIES (QSS:	<u>s)                                    </u>	<u>`</u>						Yes X No
Does this corporation own any Qualified S	Subchapter S (	Subsidiaries?		.,			nestalu nota than	a cul	 voidiari	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Does this corporation own any qualified to     If yes, list all the QSSS's names, address:	es, and FID#'s	below. Attach	addit	ionai ridei	n ne	cessary. Sep	aratery mote thos	g Sui	20101011	to that have made a new server
QSSS election and whose activities are in	cluded in this	return.								•
								······-		
****										
										<del></del>
SCHEDULE R DIVIDEND EXCLUSION	(See Instruct)	on 44)			·····					1.
Dividend income included in Schedule A								,,,,,,,	•••••	2. (
2. Less: Dividend Income - Schedule P, Colu	ımn (4)		• • • • • • •			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	.,			3.
3. Balance (line 1 less line 2)		, b			 	not and lare	than 50%			<del></del>
Less: Dividend income from investments	wnere taxpaye	it owns less th	ali DU	70 UI VULII	ıy sıı	VVK 9110 1533	man oo /u			4. (
of all other classes of stock		**********								5.
5. Balance (line 3 less line 4)		***************************************	1			**********		,,,	•••••	
6. 50% of line 5	.,,	and a Bara M	 <del>7</del> 1				,			11
7. DIVIDEND EXCLUSION: Line 2 plus line 6	(Garry to Sch	euule A, line 3.	<i>(</i> )					*****		155.1

EMINI COMMUNICATIONS CORP	1.1	<u> 13-319-854/000</u>
SCHEDULE S - PART I DEPRECIATION AND SAFE HARBOR LEASING (See Inst	truction 45)	
* Parkin 170 Deduction		1200
2. Coopiet Depreciation Allowance - for certain property acquired after September 10, 2001	,	0.405
and a second of the second placed in service during accounting periods beginning on and after July 7, 19	93	2427.
by the cocycle included in line 3/2) for assets on which horus depreciation and excess section 1/9 dep	reciation taken	
4. MACRS - for assets placed in service during accounting periods beginning prior to July 7, 1993	***************************************	
r' ADDO	.,,.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
6. Other Depreciation - for assets placed in service after December 31, 1980	.,,,,,,,,,,,	3
7. Other Depreciation - for assets placed in service prior to January 1, 1981	***************************************	7
n tisted Bronarty - for assets placed in service during accounting periods beginning on and aπer July /	, 1993	2304.
9. Listed Property - for assets placed in service during accounting periods beginning prior to July 7, 199	)3	9
Classed Property - for assets placed in Service during at time 28, Schedule A		6039.
O. Total depreciation claimed in arriving at time 25, concess.  Attach Federal Form 4562 to Return and Include Federal Dep	reciation Worksheet	
Adjustments at Line 32, Schedule A - Depreciation and Certain Safe I	<u> </u>	
11. Additions		
(a) Amounts from lines 3(b), 4, 5, 6 and 9 abovea.		
(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 basisb.	1308.	
C. C.		
IRC Section 168(f)8 exclusive of elections made with respect to mass		
commuting vehicles. Interest		
Interest		
Rent		
Amortization of Transactional Costs		
Carrer Deductions		
(e) Section 179 depreciation in excess of New Jersey allowable deduction.		
Fiscal year filers refer to instruction 45		1308.
Total line 11 (lines a, b, c, d and e)		
12. Deductions		
(a) New Jersey depreciation - (From Schedule S, Part II (A))	1869.	
(b) New Jersey depreciation - (From Schedule S, Part II (B))	1007.	
(c) Recomputed depreciation attributable to distributive share of recovery		
property from a partnershipC		
(d) Any income included in the return with respect to property described at		
line 11(d) solely as a result of that election	<u></u>	
(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 ee		
(f) Excess of accumulated ACRS, MACRS, or bonus depreciation over accumulated		
N.I. depreciation on physical disposal of recovery property (attach computations) 1		1000
Total line 12 (lines a, b, c, d, e and f)		121869.
		<sub>13</sub> <561.
13. ADJUSTMENT - (line 11 minus line 12) Enter at line 32, Schedule A		13 < 201.

1019

NAME AS SHOWN ON RETURN GEMINI COMMUNICATIONS CORP FEDERAL ID NUMBER 113-319-854/000

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.

(A) Description of Property	(8) Month, Day and Year Placed in service*	(C) Use Federal basis	(D) Depreciation allowable in earlier years	(E) Method of figuring depreclation	(F) Life or rate	(G) N.J. depreciation computations
ear placed in service acceptable for pe NOT USE "VARIOUS" IN ANY COLUM	ersonal property only.					
ss Life Asset Depreciation Range (CL	ADR) System Depreck	ation - Attach Computations	0			(
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#### INSTRUCTIONS

- Do not classify as 3, 5, 10 or 15 year property. Classify Column A 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.
- 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 766633 10-09-07 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.
- Any life or rate permissible under the Internal Revenue Code Column F 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.

15

FEDERAL ID NUMBER 113-319-854/000

SCHEDULE S - PART II(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 or excess section 179 depreciation was taken.

(A) Description of Property	(B) Month, Day and Year placed in service*	(C) Use Federal basis	(D) Special Depreciation Allowance		(F) Method of figuring depreciation	(G) Life or rate	(H) N.J. Depreciation Computations
	service"	20945.	1308.	12018.			1869
See Statemen	C 0	20343.					
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Year placed in service acceptable for personal property only.

#### **INSTRUCTIONS**

- Column A Classify consistent with Internal Revenue Code.
- Column B Clearly segregate property placed in service during each year.
- Basis is to be determined at the date property is placed Column C in service and not as provided after taking the 30% or 50% first-year depreciation allowance.
- State the amount of the 30% or 50% special depreciation Column D allowance taken for the first year the property was placed in service.
- 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.

. División of Taxation (7-07)	Attach to your ta	x return (Form CBT-100 or C	ER I.D. NUMBER N	J. CORPORATION NUMBER
RPORATE NAME				
MINI COMMUNICATIONS COR		113-319-	854/000	
Note: If you meet any of the exceptions that	<b>payment</b> It avoid the undernavment (	charge for ANY guarter, com	olete PART II	
				7364.
Amount of 2007 Tax - Refer to line 1 instruction		of antina installments	**************************	
90% of Line 1. If you were qualified and elected to m	ake a siudie baltitent in ner	or baying mountaine		
Prior year's tax - Enter the total of lines 18 and 19 flo lines 13 and 14 from page 1 of the 2006 CBT-100S.	**********************		************************	
				ור המסים ו
Enter the lesser of Lines 2 or 3	(a)	(b)	(3)	(d)
Enter in columns (a) through (d) the histair	04/16/2007	06/15/2007	09/17/200	
	1345.	1346.	134	15. 1346
Enter 25% of Line 4 in columns (a) through (d)	10101		60	1500
(a) Amount paid or credited for each period			601	00. 1500
(b) Overpayment of previous installment (enter any overpayment shown on line 9 that is more than the tot of all prior undernayments as a credit against the				1964
next installment)			60	00. 1500
s. Add lines 7(a) and 7(b)			- 00	00.
9. Underpayment (subtract line 8 from line 6) or		Refer to st	atement	
overpayment (subtract line 6 from line 8)				
PART II Exceptions				
10. Total amount paid or credited from the begin- ning of the tax year through the installment				7500
did IV VSD RICE Ant of harmers read actual				100% of tax
4th, 6th, 9th and 12th months of your tax year  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 sur-	25% of tax	50% of tax	75% of tax	100 % 01 tax
tax and taxable periods of less than one year	22.5% of tax	45% of tax	67.5% of tax	90% of tax
	"			
12. Exception 2, tax based on annualized tax			<u> </u>	<u> </u>
PART III Installment Interest Due	•			
13. Amount of underpayment from line 9				
14. Enter same installment dates used above at In 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), Enter the total here and on page 1, line 25, of Fo				

Penalty and Interest Summary	Statement 1
Late payment penalty Late filing penalty Late payment interest Underpayment penalty	126
Notal penalties and interest included in return	126

chedule A Other Federal D	eductions	Statement	2
		Amount	
escription		150	00.
FFICE SUPPLIES	•	990	
ROFESSIONAL FEES		52	24.
OSTAGE & DELIVERY		333	
USINESS INSURANCE		159	
UES & SUBSCRIPTIONS			73.
PARKING/TOLLS PRINTING & REPRODUCTION			00.
		318	/1. 58.
RAVEL ELEPHONE		112	
AUTO LEASING	·		50.
BANK CHARGES		2331	
CONSULTING SERVICES			12.
AUTO OIL & GAS		18	95.
PAYROLL SERVICES			50.
AUTO INSURANCE			00.
OFFICE CLEANING			85.
CUSTOMER REFUND LICENSES & PERMITS			108. 100.
RECRUITING			14.
UTILITIES	•		46.
INCENTIVES			75.
HEALTH INSURANCE		8373	369.
COMMISSIONS			33.
WEB MARKETING			320.
BONUS		233	302.
Meals and Entertainment	•	12620	025
Total to Schedule A, line 26	•		
Schedule B Other Current	Liabilities	Statement	
	Beginning of	End of T Year	ax
Description	Tax Year		715
PAYROLL LIABILITIES	3416.		745
Total to Schedule B, line 23	3416.	1	745

chedule C	Expense	es Reco	on R	n Books, no eturn	t Deduct	ed	Statement	4
escription							Amount	
ravel and Enter	+ a i nmont					-	233	01.
otal to Schedul		5(¢)				:	233	01.
Schedule F	Cor	porate an	Office d Comp	ers - Informensation	mation		Statement	5
Name, Address,	ritle, SSN		Dates From	Employed To	Percent Common	Stock Pref	Amount of Compensati	
ADAM GOLDBERG 33 WINDING WAY 07470 PRESIDENT PETER GOLDBERG	082-50-	3812			50.00%	.00%	10833	33.
320 EAST 83RD S YORK, NY 10028 VICE-PRESIDENT	T APT 2E N				50.00%	.00%	1083	
Total to Schedu	ıle F						2166	66.
Schedule S	State	Depre	iation	- Schedul	e S Part	IIB	Statement	. (
Description Date in Svc	Method	Life		Basis	Accum	Depr	NJ Cur De	pr
COMPUTER UPGRA	DES	5.00		1795.		1692.		103
05/10/02 BUSINESS EQUIP	200DB MENT 200DB	10.00		9000.		4853.		830
02/10/03 COMPUTER SYSTE 03/14/03		10.00		10150.		5473.		936
03/14/03	2002		***************************************	20945.		12018.		1869

Form	m CB?	r-160		Computa	ation of Unc	derpayment I	Penalt	y Sta	atement 7
Q T R	I IOMA	EVENT	TYPE	REMAINING UNDERPAYMENT		OD OF PAYMENT	MONS	INTEREST RATE	AMOUNT OF PENALTY
 A		1345 <1345	5. Q		04/15/2007 09/17/2007	09/17/2007	6 0	11.25% 11.25%	76. 0.
В		134 <134	6. Ç		06/15/2007 09/17/2007	09/17/2007	4 0	11.25% 11.25%	50. 0.
С		134 <600	5. ( 0.> 1	·	09/17/2007 09/17/2007	09/17/2007	0	11.25%	0.
D		134 <150	6. ( 0.> 1	~~	12/17/2007 12/17/2007	12/17/2007	0 0	11.25% .00%	0.
тс	otal	to F	orm (	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

## 4562

Department of the Treasury

Internal Revenue Service

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

OTHER

NJ

OMB No. 1545-0172

Attach to your tax return. See separate instructions. Business or activity to which this form relates

Sequence No. 67 identifylna number

Name(s) shown on return 11-3319854 Other Depreciation GEMINI COMMUNICATIONS CORP Part 1 Election To Expense Certain Property Under Section 179 Note: If you have any listed property, complete Part V before you complete Part I. 25000. 1 Maximum amount. See the instructions for a higher limit for certain businesses Total cost of section 179 property placed in service (see instructions) 2 200000. 3 3 Threshold cost of section 179 property before reduction in limitation Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-4 5 5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter-0-. If married filling separately, see instructions (b) Cost (business use only) (a) Description of property 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 8 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 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 \_\_\_\_\_\_ 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. 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 15 Property subject to section 168(f)(1) election 16 16 Other depreciation (including ACRS) Part III MACRS Depreciation (Do not include listed property.) (See instructions.) Section A 3753. 17 MACRS deductions for assets placed in service in tax years beginning before 2007 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 (c) Basis for depreciation (business/investment use only - see instructions) (d) Recovery (g) Depreciation deduction (b) Month and (f) Method (e) Convention year placed in service (a) Classification of property 543. 200DB HY 1629 3 Yrs. 3-year property 19a 5-year property b 7-year property ¢ 10-year property d 15-year property 20-year property f S/L 25 yrs. 25-year property g S/L MM 27.5 yrs. S/L MM Residential rental property 27.5 yrs. h S/L MM 39 yrs. S/L MM Nonresidential real property Section C - Assets Placed in Service During 2007 Tax Year Using the Alternative Depreciation System S/L Class life 20a S/L 12 yrs. 12-year b S/L MM 40 yrs. 40-year Part IV Summary (see instructions) 2304. 21 21 Listed property. Enter amount from line 28 22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. 6600. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr. 23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs.

GEMINI COMMUNICATIONS CORP Party: 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 deduction leave expense, complete only 24e, 24b, columns (a)

AL MAIRCIAGHANT TO A	rehicle for whi Section A, all c and Other Info	ormation (Cauti	on: over	110 11130	000,0,10	for limits	for pa	ssengel	automou	17	/ فغاررون	· X	100	No
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Do you have evidence to s	(b)	(c)	(c	n		(e)		(1)	(g)	,	(h) Depreciat	ion	Elected	
(a)	Date	Business/	Cos	or	Basis for	depreciati s/investme		overy riod	Method Convent		deduction	on	section 1	79
Type of property (list vehicles first )	placed in service	investment use percentage	other t		us	se only)					······································		0031	
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	: :	%	<u></u>							28	23	04.		
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Add amounts in column Add amounts in column	nn (1), line 26.	Entar hara and f	งกะเกษา	Daue	*******			****	<u></u>					
Aud amounts in colon		Se	ction B	Inform	nation of	n Use oʻ	Vehic	les						
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vear (do not include co	mmuting miles	s)							<del>                                     </del>	267				
1 Total commuting mile	es driven duri:	ng the year												
2 Total other personal	(noncommuti	na) miles		1						365				
driven	(10110011111111111111111111111111111111									7303				
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3 Total miles driver ou	. aa										<del> </del>		Yes	N
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than 5% owner or re 36 Is another vehicle at use?  Answer these questions owners or related perso 37 Do you maintain a vemployees?  38 Do you maintain a vemployees? See the 39 Do you treat all use 40 Do you provide mothe use of the vehicle	Section s to determine ons. written policy written policy se instructions of vehicles bore than five vecles, and reta	statement that particles to your earling the information	orohibits a orohibits a orohibits a ed by corp personal mployees n receive	all persona persona porate ( use? use?	npleting	of vehic	es, inc , excep , or 1% m your	luding of common	nuting, by fre owners	your	ur		Yes	n 5%
than 5% owner or re 36 Is another vehicle as use?  Answer these questions owners or related perso 37 Do you maintain a vemployees?  38 Do you maintain a vemployees? See the 39 Do you treat all use 40 Do you provide mother use of the vehicle. 41 Do you meet the re Note: If your answer.	Section Section s to determine ons. written policy written policy he instructions of vehicles bore than five ve cles, and reta equirements of her to 37, 38, 3	statement that particles to your earling the information	prohibits a prohibits prohibits prohibits promoted personal personal proproses proceive proproses proproses prohibits prohibits prohibit	all persona persona porate ( use? use?	enal use of officers, or information plete Se	of vehicles vehicles director ation from ration us	es, inc , excep , or 1% m your	luding of comments of modern of the comments of the comments of the contract o	nuting, by are owners wees about	your	ur		(f)	
than 5% owner or re 36 Is another vehicle at use?  Answer these questions owners or related perso 37 Do you maintain a vemployees?  38 Do you maintain a vemployees? See the 39 Do you treat all use 40 Do you provide mothe use of the vehication of the vehication of the vehication of the research of the research of the vehication of the	Section Section s to determine ons. written policy written policy he instructions of vehicles be ore than five ve cles, and reta equirements of ter to 37, 38, 3 tion (a)	statement that particles used by employees as ehicles to your earn the information concerning qualities, 40, or 41 is ""	prohibits a personal mployees n receive fied autor (es, " do r	all personate of use? s, obtain d?nobile one com	enal use onal use of officers, on information of the second of the secon	of vehices vehicles directors ation from the control of the contro	es, inc , excep , or 1% m your	ot common employ	nuting, by free owners frees about	your	e)		(f)	
than 5% owner or re 36 Is another vehicle at use?  Answer these questions owners or related perso 37 Do you maintain a vemployees?  38 Do you maintain a vemployees? See that one of the vehicle use of the vehicle of t	Section s to determine ons. written policy written policy he instructions of vehicles be ore than five ve cles, and reta equirements of er to 37, 38, 3 tion (a)	statement that particles to your earning qualities, 40, or 41 is "Testons and the particles to your earning qualities, 40, or 41 is "Testons and the information on the information of the particles to your earning qualities, 40, or 41 is "Testons and the information of the particles to your earning qualities, 40, or 41 is "Testons and the particles and the particles and the particles are particles are particles and the particles are particle	prohibits a prohibits ped by compersonal mployees in receive ded autor fes, " do r	all personal personal porate of use? s, obtained?nobile of comments.	enal use of officers, or information plete Se	of vehices vehicles directors ation from the control of the contro	es, inc , excep , or 1% m your	ot common employ	nuting, by are owners wees about	your	ur e)		Yes	
than 5% owner or re 36 Is another vehicle as use?  Answer these questions owners or related perso 37 Do you maintain a vemployees? 38 Do you maintain a vemployees? See that one of the vehicle use of the vehicle of th	Section s to determine ons. written policy written policy he instructions of vehicles be ore than five ve cles, and reta equirements of er to 37, 38, 3 tion (a)	statement that particles to your earning qualities, 40, or 41 is "Testons and the particles to your earning qualities, 40, or 41 is "Testons and the information on the information of the particles to your earning qualities, 40, or 41 is "Testons and the information of the particles to your earning qualities, 40, or 41 is "Testons and the particles and the particles and the particles are particles are particles and the particles are particle	prohibits a prohibits ped by compersonal mployees in receive ded autor fes, " do r	all personal personal porate of use? s, obtained?nobile of comments.	enal use onal use of officers, on information of the second of the secon	of vehices vehicles directors ation from the control of the contro	es, inc , excep , or 1% m your	ot common employ	nuting, by free owners frees about	your	e)		(f)	
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than 5% owner or re 36 Is another vehicle at use?  Answer these questions owners or related perso 37 Do you maintain a vemployees? 38 Do you maintain a vemployees? See the 39 Do you treat all use 40 Do you provide mother use of the vehicle. 41 Do you meet the result of the vehicle. 42 Note: If your answere part vil Amortizat	Section Section s to determine ons. written policy written policy he instructions of vehicles be ore than five ve cles, and reta equirements of er to 37, 38, 3 tion (a) hiption of costs bets that begin	statement that particles to your earning qualities, 40, or 41 is ""	prohibits a prohibits ped by compersonal mployees in receive ded autor (b) tate amortization begins 007 tax yelling in the control of the con	persona porate o use? s, obtain d? nobile o not com	onal use of officers, on information of the second of the	of vehicles vehicles directors ration us rotion B	es, inc , excep , or 19 m your e?	luding of the control of the control of the control of the covered	nuting, by wees about d vehicles.	your  Amor	e) ritzation percentage		(f)	

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OTHER

<b> -</b> -	
2007 DEPRECIATION AND AMORTIZATION REPORT	п
TION AND AMOR	Other Denreciation
2007 DEPRECIA	Other De

Otne	Other Depreciation											=	
Asset	Description	Date Acquired	Method		S. O.S.	Unadjusted Cost Or Basis	Bus % Excl	Reduction in Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Current Year Deduction	T
1		1010820010F	2000 P	00	-	18323.			18323.	18323.		0	<b>.</b> %
				0.0	2.1	15500.			15500.	15500.		ċ	8866
	EQUIPMENT	TOTAL COCCUPANT		3 6	7	6178.			6178.	6178.		0	•
	SCOMPUTER UPGRADES	C9707001080	97007	?	,	COFF			4480.	4480.		0	ď
7	4 OFFICE EQUIPMENT	021000200DBC	2000B	0	<u> </u>	* > 0 # #			2002	6975.		0	
	SOFFICE FURNITURE	021000	02 10 00 20001 20	00.	17	6975.			.C/C0	3540		O	5
	6COMPUTER & ACCESSORIES 061501200DBS	06120	200DB	00	L L	3540.			* 7# 70	,		103	
	7COMPUTER UPGRADES	051002	051002200DB	.00	17	1795.			1795.	1692.		830.	
	BUSINESS EQUIPMENT	02100	021003200DBI	0.00	7.7	.0006			• • • •			920	
	9COMPUTER SYSTEMS	03140	031403200DB1	10.001	17	10150.			10150.	5473.	•	1014.	
•	THE HERES EQUIPMENT	10120	101205200DB	10.0017	6	6500.			- - - - - - - - - - - - - - - - - - -		•	0.72	
	LAPTOP COMPUTERS &	05110	051105200DB	. 00 . 00	17	4835.			4835.	. 2660	•	0/0	•
1 7	Company of the Compan	18900190	EST.	5.00	23	26746.	.5200	- 20	26746.	2675	•	* 70007	<u>.</u>
	88					<13908	_^.		<13908	.> <1378.	^	<2496	^.
	ress exclusion		40000		¥ 0	1679			1629	•		543.	
	13BUSINESS EQUIPMENT	) )     				277701			101743	72402	•	0099	0
	- w					C#/TOT	•						
										1837			
									Commercial Revitalization Deduction, GO Zone	us. Commercial R	evitalization	Deduction, GO	goue Zone
728102				9	- Asset	(D) - Asset disposed	-	HC, Section	l (9, calvaye, ev	· · · · · · · · · · · · · · · · · · ·			

(D) - Asset disposed

728102 04-27-07

# Form **1-120**

## U.S. Corporation Income Tax Return For calendar year 2006 or tax year

ienoar	year	2000	OL	ıax	уe
		ondi	nn		

		e Treasury	beginnin	J			, enoi	ng					2000
	Revenue	Service	lla.a	Norma								В	Employer Identification number
A Che		return [	Use IRS	Name GEM	TNI CO	MMUNICA	ATION	s co	RP			1	11-3319854
(atta	ttach Form 851)  ersonal holding co.  ttach Sch. PH)  Number, street, and room or suite no. If a P.O. box, see instructions.  Number, street, and room or suite no. If a P.O. box, see instructions.							C	C Date incorporated				
(atta							(	05/09/1996					
(see	print (city or town state and 7/P code					D	Total assets (see Instructions)						
4 Schi (atta	edule M-3 ch Sch. N	3 required M-3)	or type.		NE, NJ		0					\$	155992.
F Ch	eck if:	(1) Initia	l return		return (3		change	(4)	Addre	ss change			
<u> </u>	1200	nes receints or s	ales			) Less returns an					c Bal ▶	10	1481720.
	2 Co	st of goods s	old (Sched	ule A, line 8)		**************						2	1481720.
	3 Gr	2 Cost of goods sold (Schedule A, line 8) 3 Gross profit, Subtract line 2 from line 1c									3	1481/20.	
	4 D	vidends (Sch	edule C, line	e 19)				**********				4	
9	5 In	terest				***********						5 6	
ncome	<b>6</b> Gr	5 Interest 6 Gross rents 7 Gross royalties									7		
Ĕ	7 Gr	ross royalties				***********				************		8	
1	8 Ca	apital gain net	income (al	tach Schedule	D (Form 112	(0))			*******			9	
	9 No	et gain or (los	s) from Foi	m 4797, Part	II, line 17 (att	ach Form 4797		loe S	Stai	ement	1	10	535.
	10 O	ther income (	attach sche	dule)						r,yanyaa.y.	<del></del>	11	1482255.
=	11 To	otal income.	Add lines 3	Cetedute E. II					********	*************	***************************************	12	247108.
SE	12 (	ompensation	of officers (	(Scheuble E, II	1164) adite\		,	*********		***************		13	33519.
퓽	13 St	alaries and w	ages (less e nintananca	nipioyineni ci	cons)							14	6828.
뤙	14 R	epairs and mi	annenance	***************************************		<						15	
ם ם												16	24000.
20	17 Ti	aves and lices	158S				Ç	ee :	Sta	tement	2	17	29118.
اق	48											18	1800.
rctions (See instructions for limitations on deductions.)	19 C	haritable con	ributions	See Sta	atemen	t 3 a	and S	see	Sta	tement	4	19	1040.
	<b>20</b> D	lepreciation fr	om Form 4	562 not claim	ed on Schedu	le A or elsewh	ere on retur	m (attacl	r Form	4562)		20	5908.
ğ	21 D	Depletion			.,.,,		,,,,,,,,					21	
5	22 A	Advertisina										22	30000.
net	23 P	Pension, profit	-sharing, e	tc., plans	************	·	••••	· · · · · · · · · · · · · · · ·				23	30000.
ıstr	24 E	Employee ben	efit prograr	ns		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		,,			.,,	25	<u> </u>
=	25 D	Cornestic prod	luction acti	vities deductio	n (attach Fon	m 8903)		 200	C+ a	tement	5	26	1033065.
S)	<b>26</b> C	26 Other deductions (attach schedule)  27 Total deductions. Add lines 12 through 26								27	1412386.		
Suc	27 T	Fotal deduction	ons. Add li	nes 12 throug	n 26							28	69869.
cţic						ial deductions. St			29a	1	***************************************		
Dedu	29 1	Less: a Net	operating i	oss deduction								29c	
<u> </u>	20 7	D Spe	CISI GEGGCI	ract line 20c fr	om line 28 /s	ee instructions	:)		1			30	69869.
	1	raxabie ilicoi Fotal tax (Si								********	**************	31	12467.
		2005 overpay			32a		785.						
Ş		2006 estimate			32b								
Jeu				on Form 4466	32¢ (		) d	Bal 🕨	32d		785	•	
æ Æ	e ·	Tax deposited	with Form	7004					328			-	
D D	f	Credits: (1) For	m 2439		(2)	Form 4136			321			001	785.
Fax and Payments	g	Credit for fede	eral telepho	ne excise tax p	oaid (attach F	orm 8913)			32g	<u>L</u>	►X	32h 33	536
<del>_</del>	33	33 Estimated tax penalty (see instructions). Uneck it Form 2220 is attached								_	12218		
	34	34 Amount owed. If line 32h is smaller than the total of lines 31 and 33, enter amount owed									10010		
	35	35 Overpayment. If line 32h is larger than the total of lines 31 and 33, enter amount overpaid  36 Enter amount from line 35 you want: Gredited to 2007 estimated tax ▶ Refunded ▶  37 Refunded ▶ Refunded ▶								36			
	36	Enter amount	trom line a	I declare that I have	regited to 20 ave examined th	is return, includin	ng accompan)	ying sche	dules an	d statements, a	nd to the best of r	ny knowi	edge and belief, it is true,  May the IRS discuss this return with the preparer
Sig	gn	correct, and c	omplete. Dec	laration of prepa	rer (other than to	expayer) is based	on all informa	ation of Wi PF	NES]	DENT	owiedge.		May the IRS discuss this return with the preparer shown below?
He		<b></b>						Title				······	X Yes No
		Signature	of officer			Date		Date		To	neck if	Pre	eparer's SSN or PTIN
Pal	đ	Preparer's signature		ne Imp		<u></u>		(	)1/1	4/08 se	if-employed [	<b>X</b> ]	200530891
Preparer's Firm's name INDELACO AGENCY						Phone no.	71	8.672.2500					
USE	Only	(or yours if self-employed address, and									Luone no.	, 1	0.012.2000
		ZiP code	Mas	speth,	MX T	L378		<u>.</u>					

Form 1120 (2006)

Subtract line 3 from line 2. Enter the result here and on page 1, line 12

611611 01-02-07 JWA

om	112p (2006) GEMINI COMMUNICATIONS CORP		
Š	Tax Computation (see instructions)		
1	Check if the corporation is a member of a controlled group (attach Schedule 0 (Form 1120))		
2	and the second name of the second name of the second secon	2 1	2467.
	(see instructions)	3	*
3	Altamativa minimum tay (attach Form 4626)	1	2467.
4	Add lines 2 and 3		
5a	Foreign tax credit (attach Form 1118) 5a. 5b		
t	Oualified electric vehicle credit (attach Form 8834)		
t	General business credit. Check applicable box(es): Form 3800		
	Form 6478 Form 8835, Section B Form 8844	1 1	
ı	d Credit for prior year minimum tax (attach Form 8827)	† 1	
1	Pond gradite from:   Form 8860   Form 8912   Form 8912	6	
6	Total credits. Add lines 5a through 5e	7	12467.
7	Subtract line 6 from line 4		
8	Personal holding company tax (attach Schedule PH (Form 1120))  Form 8697		
9	Officer taxes. Check in form.	9	
	Form 8866 Form 8902 Other (attach schedule)		12467.
10	Total tax. Add lines 7 through 9. Enter here and on page 1, line 31		
<b>*</b>	Schedule K Other Information (see instructions)  Schedule K Other Information (see instructions)  Schedule K Other Information (see instructions)  Accrual Yes No 7 At any time during the tax year, did one fore	ion person	Yes No
1	Check accounting metrics. a Lagrangian and a constructive at least 25% of 6	i) the total	
	c  Other (specify) ► voting power of all classes of stock of the c	กทาดรสโกนิ	
2		45565 UI SLUCK	X
į	a Rusiness activity code no.		
ļ	h Rusiness activity COTHIONIZOTTE		
į	© Product or service COLVO 112 223	2, Information	
3	At the end of the tax year, did the corporation of the corporation of the corporation of the tax year, and the corporation of t	oration or a	
	Indirectly, 50% of those of the voting stock of a domestic	ie or Business.	
	COMPORATION? (FOR TURES OF ARTHURS OF ACTION AND A SECRETARY CONTRACTOR OF ACTION AND ACTION ACTION AND ACTION ACTION AND ACTION ACTI	,	
	If "Yes," attach a schedule showing, (a) harde and a specific attach a schedule showing (a) harde and purpley (FIN) (h) percentage owned,	blicly offered	
	and fall taughts income or (loss) before NOI and special	ınt ▶ 🗀	
	deductions of such corporation for the tax year ending with or	Form 8281,	
	Within your lax year.  Information Return for Publicly Offered Ori	ginal Issue	
4	parent-subsidiary controlled group?		
	9 Enter the amount or parate corporation	ceived or	
	accrued during the tax year 🚩 🗸		
	10 Enter the number of shareholders at the e	nd of the tax	
5	At the end of the tax year, did any individual, partnership, year (if 100 or fewer) ▶		
Ī	corporation, estate, or trust own, directly or indirectly,	ear and is	
	50% or more of the corporation's voting stock? (For rules of attribution, see section 267(c).)  **Third corporation has an rioc for the day of the corporation has an rioc for the day of the corporation in filling a consolidated in	neck here 🕨 📖	
	of attribution, see section 267(c).)  If "Yes," attach a schedule showing name and identifying required by Temporary Regulations section	eturn, the staternent is 1 1502-21T/bY(3)	
	t 200 like any information already entered the structure of the election will 200 like any information already entered	e valid.	
	12 Enter the available NOL carryover from pr	ior tax years	
	Do not reduce it by any deduction pay dividends (other (Do not reduce it by any deduction on the	1	
•	then stock dividends and distributions in exchange for stock) 293.) • • • • • • • • • • • • • • • • • • •		
	in excess of the corporation's current and accumulated X 13 Are the corporation's total receipts (line 1	a plus lines 4 through	
	earnings and profits? (See sections 301 and 316.)  If "Yes," file Form 5452, Corporate Report of  10 on page 1) for the tax year and its total tox years less than \$250,000?	l assets at the end of the	V
	tax year less than \$250,000?  Nondividend Distributions.  If "Yes," the corporation is not required to	complete Schedules	. <u>X</u>
	M-1 and M-2 on page 4. Instead, enter to	ne total amount of cash	
	distributions and the book value of prope	rty distributions (other	
	(liai) Casil) Illado Golfing the tax years		_
	the state of control of the state of control of the state	, it may be required	
	Note: If the corporation, at any time during the tax year, had assets of operations in Defrated a bosiness in a composition of the tax year, had assets of operations, to this return. See Schedule N for details.		1120 /2006

Form **1120** (2006)

JWA

4	Income subject to tax not recorded on books this year (itemize):		8	Deductions on this return not charged	
	Expenses recorded on books this year not			against book income this year (itemize):  a Depreciation \$	
	deducted on this return (itemize):			b Charitable contributions\$	
	a Depreciation \$			contributions	
	b contributions \$ 25640.				
	Travel and sentertainment \$ 25640.		9	Add lines 7 and 8	
٠	Add lines 1 through 5	69869.	10	Income (page 1, line 28) - line 6 less line 9	69869.
<u>ь</u>	Analysis of Unapt	propriated Retained	Ear	nings per Books (Line 25, Schedul	<u>e L)                                    </u>
	Balance at beginning of year	10/54/.	j 5	Distributions: a Cash	
	Net income (loss) per books	44229.		b Stock	
	Other increases (itemize):			c Property	
٠	Ottos moroccos (Assert)		6	Other decreases (itemize) :	
			1,	Add lines 5 and 6	
		151776	, 8	Balance at end of year (line 4 less line 7)	151776.
	Add lines 1, 2, and 3				Form <b>1120</b> (2006)
10.0	OUT TANK			A	

### Alternative Minimum Tax - Corporations

See separate instructions.

OMB No. 1545-0175	,
2006	

Department of the

Attach to the corporation's tax return.

Employer identification number Internal Revenue Service 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). 69869. Taxable income or (loss) before net operating loss deduction 1 1 Adjustments and preferences: 492. a Depreciation of post-1986 property 23 b Amortization of certified pollution control facilities 2b c Amortization of mining exploration and development costs 2¢ d Amortization of circulation expenditures (personal holding companies only) 2de Adjusted gain or loss 2e 1 Long-term contracts 21 g Merchant marine capital construction funds 20 h Section 833(b) deduction (Blue Cross, Blue Shield, and similar type organizations only) 2h Tax shelter farm activities (personal service corporations only) 21 Passive activities (closely held corporations and personal service corporations only) 2 k Loss limitations 2k | Depletion \_\_\_\_\_ 21 m Tax-exempt interest income from specified private activity bonds 2m n Intangible drilling costs 2n o Other adjustments and preferences \*\* 20 Pre-adjustment alternative minimum taxable income (AMTI). Combine lines 1 through 20 70361. Adjusted current earnings (ACE) adjustment: 70361 a ACE from line 10 of the ACE worksheet in the instructions b Subtract line 3 from line 4a. If line 3 exceeds line 4a, enter the difference as a 0 4b negative amount (see instructions) c Multiply line 4b by 75% (.75). Enter the result as a positive amount 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. If line 4b is zero or more, enter the amount from line 4c 4e If line 4b is less than zero, enter the smaller of line 4c or line 4d as a negative amount 70361. Combine lines 3 and 4e. If zero or less, stop here; the corporation does not owe any AMT 5 Atternative tax net operating loss deduction (see instructions) 6 Alternative minimum taxable income. Subtract line 6 from line 5. If the corporation held a residual 70361. interest in a REMIC, see instructions 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 -0b Multiply line 8a by 25% (.25) c Exemption. Subtract line 8b from \$40,000 (if completing this line for a member of a controlled 40000. group, see instructions). If zero or less, enter -0-8c 30361. Subtract line 8c from line 7. If zero or less, enter -0-9 Q 6072. Multiply line 9 by 20% (.20) 10 10 Alternative minimum tax foreign tax credit (AMTFTC) (see instructions) 11 6072. 11 12 Tentative minimum tax. Subtract line 11 from line 10 12 Regular tax liability before applying all credits except the foreign tax credit and the American Samoa 13 12467. economic development credit 13 Alternative minimum tax. Subtract line 13 from line 12. If zero or less, enter -0-. Enter here and on 14 Form 1120, Schedule J, line 3, or the appropriate line of the corporation's income tax return

JWA For Paperwork Reduction Act Notice, see the instructions.

Form 4626 (2006)

See also

Stmt 8

• *	Adjus	ted Current Earnings ► See ACE Worksheet Ins	structions.		
		Form 4626			70361.
		11 Olly 2000		\$0000000004	
ACE depreciation adjustm	ient:	***************************************	2a	5416.	
•	****	***************************************			
<b>b</b> ACE depreciation:		2h(1)  54	16.		
(1) Post-1993 proper	ty	(mis) 1)			
(2) Post-1989, pre-19	994 property	SP(5)			
(3) Pre-1990 MACRS	property	25(4)			
(4) Pre-1990 original	ACRS property	20(4)			
(5) Property describe	ed in sections	eh(E)			
168(f)(1) through	ı (4)	20(0)			
(6) Other property .	Ob (4) Henry	. [20(0)]	2h(7)	5416.	•
			(ED(17)	20	
c ACE depreciation adjust	ment. Subtract line 2b(7) fro	m line 2a	*************************		
Inclusion in ACE of item	is included in earnings and p	roms (E&P):	3a		
a Tax-exempt interest inc	ome	**************************************			
<b>b</b> Death benefits from life	insurance contracts		36		
c All other distributions for	rom life insurance contracts	(including surrenders)	3d		
a Inside buildup of undis	tributed income in life insura	nce contracts			
a Other items (see Regula	ations sections 1.56(g)-1(c)	(6)(iii) through (ix)			
			<u>3e</u>	31	
f Total increase to ACE f	rom inclusion in ACE of item	s included in E&P. Add lines 3a	through 3e		
4 Disallowance of items	not deductible from E&P:		1 - 1		
ecel	ved		4a		
h Dividends paid on cert	ain preferred stock of public	utilities that are deductible			
under profing 247			4b		
e Dividends paid to an E	SOP that are deductible und	er section 404(K)	48		
d Nonnatronage dividen	ds that are paid and deductil	ole under section			
1382(c)			41		
o Other items (see Rett)	lations sections 1.56(g)-1(d	)(3)(i) and (ii) for a			
			48		
Total increase to ACE	because of disallowance of	tems not deductible from E&P. /	Add lines 4a through 4e	41	
E Other adjustments ha	sed on rules for figuring E&I	)·	1 1		
5 Other adjustments ba	ts.	*******************************	5a		
h Circulation expenditu	rac	***************************************	<u>5b</u>		
D CitChistipit exhauge	diturae		<u>5c</u>		
6 Oldanizational exhau	mente	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	5d		
			<u>UE                              </u>		
e installment sales	etmonte Combine lines 52 ti	rough 5e		<u>51</u>	<u> </u>
6 Disallowance of loss	on exchange of debt pools	for qualified foreign contracts	***************************************		
				<del> </del>	<u></u>
8 Depletion		m sale or exchange of pre-1994	property	<u> </u>	
9 Basis adjustments in	determining gain or loss in	3f, 4f, and 5f through 9. Enter the	ne result here and on line	4a of	· ·-
10 Adjusted current ea	rnings. Compine lines 1, 20,	31, 41, and 51 unbugh 5. Chef u	es essential and a contract of the contract of	10	7036

	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	<b></b>		_ 50.20		333 <u>2</u> 5	:000	3 3	SSSS:		6 8	***	***	*	***	***	 <b>**</b>	- 1			
ACE Depreciation	295.					1297.	5416														
AMT Depreciation	295.	726.	818.	957.		1297.	5416		492.												
Regular Depreciation	203.	- C#1	918.	1268.		1297.															
ACE Cost Or Basis	3540.	1795.	10150	6500.	4925	26746		·00079													
AMT Accumulated	3245			122		. 708		10997													
AMT Cost Or Basis				6500.		4835		62566.													
AMT	00	00.	00.0	BIO.00		ਹੈ. ਹ															
AMT	50DB <sup>F</sup>	0008	00DB	000B																	
Date	0 61 50 11	0510022	0210032	0314032000E	1	051105150DE	5 2 3 1 0 2														
Description	5	6COMPUTER & ACCESSORIES	<b>22</b>	OMPUTER	OBUSINESS EQUIFMENT Fremon COMPUTERS &	1ACCESSORIES	ZAUTO	101 13		MACRS AMT Adjustment											
Asset			<u> </u>		T	-	12														

#### Form

Department of the Treasury internal Revenue Service

**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

20

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. Required Annual Payment Part 12467. 1 Total tax (see instructions) 2 a Personal holding company tax (Schedule PH (Form 1120), line 26) included on line 1 2a b 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 2b c Credit for Federal tax paid on fuels (see instructions) 2¢

d Total. Add lines 2a through 2c Subtract line 2d from line 1. If the result is less than \$500, do not complete or file this form. The corporation 12467. does not owe the penalty 3 Enter the tax shown on the corporation's 2005 income tax return (see instructions). Caution: If the tax is zero 28513. or the tax year was for less than 12 months, skip this line and enter the amount from line 3 on line 5

Required annual payment. Enter the smaller of line 3 or line 4. If the corporation is required to skip line 4,

	OTHERS OF	was a second the corneration must till form 2221
₩Ľ.		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).
		I Contain the state of the stat
6	1 1	The corporation is using the adjusted seasonal installment method.
U	1	THE COMPONENT OF THE PARTY OF T

	even it if does not one a benuth (acc suggestion).					
6	The corporation is using the adjusted seasonal installm	ent	method.			
7	The corporation is using the annualized income installing	nent	method.			
8	The corporation is a "large corporation" figuring its first	t req	uired installment based o	in the prior year's tax.		
	art III Figuring the Underpayment	—т			(c)	(d)
	Γ	_	(a)	(b)	167	
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	9	04/17/2006	06/15/2006	09/15/2006	12/15/2006
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 col. Special rules apply to		3117.	3117	3116.	3117.
	corporations with assets of \$1 billion or more (see instr)	10	JIII.			
11						
	instructions). For column (a) only, enter the amount		785			
	from line 11 on line 15	11	703			
	Complete lines 12 through 18 of one column before					
	going to the next column.					
12		12				
13	Add lines 11 and 12	14		2332	5449	8565.
14		15		•		
15	Subtract line 14 from line 13. If zero or less, enter -0	1				
18		16		2332	5449	•
	14. Otherwise, enter -0-	1"		***		
17	Underpayment. If line 15 is less than or equal to line 10,		1			
	subtract line 15 from line 10. Then go to line 12 of the next	1	2332	. 3117	. 3116	3117.
	column. Otherwise, go to line 18	$\vdash$				
1	Overpayment. If line 10 is less than line 15, subtract line 10	ا				

from line 15. Then go to line 12 of the next column 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.

For Paperwork Reduction Act Notice, see separate instructions. JWA

Form 2220 (2006)

CEMOORA1

12467.

	art IV Figuring the Penalty	Т	(a)		(b)		(c)	(d)
	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.)	19	Statement	9				 
	Number of days from due date of installment on line 9 to the date shown on line 19	20						 
1	Number of days on line 20 after 4/15/2006 and before 7/1/2006	21		-				 <u> </u>
2	Underpayment on line 17 x Number of days on line 21 x 7%	22	\$	\$		\$	·	\$ 
23	Number of days on line 20 after 6/30/2006 and before 4/1/2007	23		-				 
24	Underpayment on line 17 x Number of days on line 23 x 8%	24	\$	\$_		\$		\$ 
25	Number of days on line 20 after 3/31/2007 and before 7/1/2007	25		<u> </u>				 
26	Underpayment on line 17 x Number of days on line 25 X *%	26	\$	<u> \$</u>		\$		\$ 
27	Number of days on line 20 after 6/30/2007 and before 10/1/2007	27		-				 
28	Underpayment on line 17 x Number of days on line 27 x *%	28	\$	\$		\$		\$ 
29	Number of days on line 20 after 9/30/2007 and before 1/1/2008	29						 
30	Underpayment on line 17 x Number of days on line 29 x *%	30	\$	\$		\$		\$
31	Number of days on line 20 after 12/31/2007 and before 2/16/2008	31		-		<u> </u>		
32	Underpayment on line 17 x Number of days on line 31 x *%	32	\$	\$		\$		\$
3	Add lines 22, 24, 26, 28, 30, and 32	33	\$ 166	; . s	185	. \$	124.	\$ 61.
3	Penalty. Add columns (a) through (d), of line 33. Enter the	totai	here and on Form 112	); line S	33,			536.

JWA

Form 2220 (2006)

536.

Form 1120-A, line 29; or the comparable line for other income tax returns \* 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.

4562

Department of the Treasury Internal Revenue Service Name(s) shown on return

# Depreciation and Amortization (Including Information on Listed Property)

► Attach to your tax return.

OTHER

Attachment Sequence No. 67 Identifying number

OMB No. 1545-0172

See separate instructions.

Business or activity to which this form relates

GEMINI COMMUNICATIONS	CORP	Othe	r Depre	<u>ciation</u>		11-3319854
Parel 3 Clartion To Evnence Certain Propert	v Under Section 179	Note: If you have any liste	d property, co	mplete Part V	before you	complete Part I.
4 Marinum amount See the instructions	for a higher limit for	r certain businesses			·	108000.
a Taket agent of postion 170 property place	d in service (see in:	structions)			·	400000
470 proporty	before reduction in	limitation			. 3	430000.
are more as a standard Contract line & f	rom line 2. If zero o	r less, enter ·U·	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	·	
and the second s	1. If zero or less, enter -0	. If married filing separately, see I	nstructions	*********	.   5	
to Description of pro	perty	(b) Cost (busines	s use only)	(c) Elected c	ost	
6 (a) Description of pro						
7 Listed property. Enter the amount from	tino 20		7			
7 Listed property. Enter the amount from 8 Total elected cost of section 179 property	why Add amounts i	o column (c), lines 6 and	7		. 8	
<ul><li>8 Total elected cost of section 179 proper</li><li>9 Tentative deduction. Enter the smaller</li></ul>	erty. Auto amounts i	II COIGISIII (O); IIIICO O			9	
<ul> <li>9 Tentative deduction. Enter the smaller</li> <li>10 Carryover of disallowed deduction from</li> </ul>	Of lifte 5 of view 201	ns Form 4562			10	
<ul><li>10 Carryover of disallowed deduction from</li><li>11 Business income limitation. Enter the s</li></ul>	n line 13 of your 200	income (not less than zer	o) or line 5		11	
11 Business income limitation. Enter the s	mailer of business	de ant onter more than life	د م11		12	
12 Section 179 expense deduction. Add I	ines 9 and 10, but	ut to leas line 12	▶ 13			
13 Carryover of disallowed deduction to 2	2007. Add lines 9 at	otead use Part V				
Note: Do not use Part II or Part III below to	or listed property. In	sead, use rater.	de listed prope	rtv.)		
Part II Special Depreciation Allows	ance and Other De	epreciation too not mole.	n listed property)			
14 Special allowance for qualified New York Li	peny or Gun Opportur	illy Zone property (other tha	i iistoo proporty		14	
placed in service during the tax year	**************		>4×20+8**-*****		15	
15 Property subject to section 168(f)(1) e	lection			***************************************	16	
an au a state (nebuling ACPS)				***************************************	1	
Part III MACRS Depreciation (Do n	ot include listed pr	operty.) (See instructions	)			
		Section A				4611
			_		47	4011.
17 MACRS deductions for assets placed	l in service in tax ye	ars beginning before 200	6		ii 17	4611.
	t during the tay year	into one or more general asset acc	ounts, check here			
	ervice during the tax year is Placed in Servic	Into one or more general asset acr e During 2006 Tax Year	Using the Ger	neral Deprecia	ation Syst	em
18 If you are electing to group any assets placed in se Section B - Asset	ervice during the tax year is Placed in Servic (b) Month and year placed	into one or more general asset acc e During 2006 Tax Year (c) Basis for depreciation foundates finestment use	ounts, check here		ation Syst	
	ervice during the tax year is Placed in Servic (b) Month and	into one or more general asset acc e During 2006 Tax Year (c) Basis for depreciation	Using the Ger	neral Deprecia	ation Syst	em
18 If you are electing to group any assets placed in se Section B - Asset	ervice during the tax year is Placed in Servic (b) Month and year placed	into one or more general asset acc e During 2006 Tax Year (c) Basis for depreciation foundates finestment use	Using the Ger	neral Deprecia	ation Syst	em
18 If you are electing to group any assets placed in se Section B - Asset (a) Classification of property	ervice during the tax year is Placed in Servic (b) Month and year placed	into one or more general asset acc e During 2006 Tax Year (c) Basis for depreciation foundates finestment use	Using the Ger	neral Deprecia	ation Syst	em
18 If you are electing to group any assets placed in se Section B - Asset  (a) Classification of property  19a 3-year property	ervice during the tax year is Placed in Servic (b) Month and year placed	into one or more general asset acc e During 2006 Tax Year (c) Basis for depreciation foundates finestment use	Using the Ger	neral Deprecia	ation Syst	em
18 If you are electing to group any assets placed in se  Section B - Asset  (a) Classification of property  19a 3-year property  b 5-year property	ervice during the tax year is Placed in Servic (b) Month and year placed	into one or more general asset acc e During 2006 Tax Year (c) Basis for depreciation foundates finestment use	Using the Ger	neral Deprecia	ation Syst	em
18 If you are electing to group any assets placed in se  Section B - Asset  (a) Classification of property  19a 3-year property  b 5-year property  c 7-year property  d 10-year property	ervice during the tax year is Placed in Servic (b) Month and year placed	into one or more general asset acc e During 2006 Tax Year (c) Basis for depreciation foundates finestment use	Using the Ger	neral Deprecia	ation Syst	em
18 If you are electing to group any assets placed in se  Section B - Asset  (a) Classification of property  19a 3-year property  b 5-year property  c 7-year property  d 10-year property  e 15-year property	ervice during the tax year is Placed in Servic (b) Month and year placed	into one or more general asset acc e During 2006 Tax Year (c) Basis for depreciation foundates finestment use	Using the Ger (d) Recovery period	neral Deprecia	(f) Method	em
18 If you are electing to group any assets placed in se Section B - Asset  (a) Classification of property  19a 3-year property  b 5-year property  c 7-year property  d 10-year property  e 15-year property  f 20-year property	ervice during the tax year is Placed in Servic (b) Month and year placed	into one or more general asset acc e During 2006 Tax Year (c) Basis for depreciation foundates finestment use	Using the Ger  (d) Recovery period	(e) Convention	ation Syst (f) Method	em
Section B - Asset  (a) Classification of property  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	ervice during the tax year is Placed in Servic (b) Month and year placed	into one or more general asset acc e During 2006 Tax Year (c) Basis for depreciation foundates finestment use	Using the Ger (d) Recovery period	(e) Convention	s/L	em
18 If you are electing to group any assets placed in se Section B - Asset  (a) Classification of property  19a 3-year property  b 5-year property  c 7-year property  d 10-year property  e 15-year property  f 20-year property	ervice during the tax year is Placed in Servic (b) Month and year placed	into one or more general asset acc e During 2006 Tax Year (c) Basis for depreciation foundates finestment use	Using the Ger  (d) Recovery period	(e) Convention  MM  MM	s/L S/L S/L	em
Section B - Asset  (a) Classification of property  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  h Residential rental property	ervice during the tax year is Placed in Servic (b) Month and year placed	into one or more general asset acc e During 2006 Tax Year (c) Basis for depreciation foundates finestment use	(d) Recovery period  25 yrs. 27.5 yrs.	(e) Convention  MM  MM  MM  MM	s/L S/L S/L S/L S/L	em
Section B - Asset  Section B - Asset  (a) Classification of property  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 h Residential rental property  Nonresidential real property	(b) Month and year laced in Service (b) Month and year placed in service	Into one or more general asset acc e During 2006 Tax Year (c) Basis for depreciation (business/investment use only - see instructions)	25 yrs. 27.5 yrs. 39 yrs.	(e) Convention  MM  MM  MM  MM  MM	s/L S/L S/L S/L S/L S/L	em  (g) Depreciation deduction
Section B - Asset  Section B - Asset  (a) Classification of property  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 h Residential rental property  Nonresidential real property	(b) Month and year laced in Service (b) Month and year placed in service	Into one or more general asset acc e During 2006 Tax Year (c) Basis for depreciation (business/investment use only - see instructions)	25 yrs. 27.5 yrs. 39 yrs.	(e) Convention  MM  MM  MM  MM  MM	s/L	em  (g) Depreciation deduction
18 If you are electing to group any assets placed in se Section B - Asset Section B - Asset (a) Classification of property  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 h Residential rental property i Nonresidential real property Section C - Assets	(b) Month and year laced in Service (b) Month and year placed in service	into one or more general asset acc e During 2006 Tax Year (c) Basis for depreciation foundates finestment use	25 yrs. 27.5 yrs. 39 yrs.	(e) Convention  MM  MM  MM  MM  MM	s/L S	em  (g) Depreciation deduction
Section B - Asset  (a) Classification of property  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  h Residential rental property  i Nonresidential real property  Section C - Assets	(b) Month and year laced in Service (b) Month and year placed in service	Into one or more general asset acc e During 2006 Tax Year (c) Basis for depreciation (business/investment use only - see instructions)	25 yrs. 27.5 yrs. 39 yrs.	meral Deprecia (e) Convention  MM  MM  MM  MM  MM  MM  MM  MM  MM	s/L S	em  (g) Depreciation deduction
18 If you are electing to group any assets placed in se Section B - Asset Section B - Asset (a) Classification of property  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 h Residential rental property i Nonresidential real property Section C - Assets 20a Class life b 12-year	(b) Month and year laced in Service (b) Month and year placed in service	Into one or more general asset acc e During 2006 Tax Year (c) Basis for depreciation (business/investment use only - see instructions)	25 yrs. 27.5 yrs. 39 yrs. Using the Alte	(e) Convention  MM  MM  MM  MM  MM	s/L S	em  (g) Depreciation deduction
18 If you are electing to group any assets placed in se Section B - Asset Section B - Asset (a) Classification of property  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 h Residential rental property i Nonresidential real property Section C - Assets 20a Class life b 12-year c 40-year	(b) Month and year laservice (b) Month and year placed in service (c) Month and year placed (c) Month and y	Into one or more general asset acc e During 2006 Tax Year (c) Basis for depreciation (business/investment use only - see instructions)	25 yrs. 27.5 yrs. 27.5 yrs. 39 yrs.  Jsing the Alte	meral Deprecia (e) Convention  MM  MM  MM  MM  MM  MM  MM  MM  MM	s/L S	em  (g) Depreciation deduction
18 If you are electing to group any assets placed in se Section B - Asset  (a) Classification of property  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 h Residential rental property i Nonresidential real property Section C - Asset: 20a Class life b 12-year c 40-year  Part 14 Summary (see instructions	(b) Month and year laservice (b) Month and year placed in service (c) Month and year placed (c)	into one or more general asset acc e During 2006 Tax Year (c) Basis for depreciation (business/investment use only - see instructions)  e During 2006 Tax Year	25 yrs. 27.5 yrs. 27.5 yrs. 39 yrs. Using the Alte 12 yrs. 40 yrs.	meral Deprecia (e) Convention  MM  MM  MM  MM  MM  MM  MM  MM  MM	s/L S	em  (g) Depreciation deduction
Section B - Asset  (a) Classification of property  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 h Residential rental property i Nonresidential real property Section C - Assets  20a Class life b 12-year c 40-year  Part V Summary (see instructions 21 Listed property. Enter amount from	(b) Month and year placed in Service (b) Month and year placed in service (c) Month and year placed (c) M	into one or more general asset acc e During 2006 Tax Year (c) Basis for depreciation (business/investment use only - see instructions)  e During 2006 Tax Year  ines 19 and 20 in column	25 yrs. 27.5 yrs. 27.5 yrs. 39 yrs. Using the Alte 12 yrs. 40 yrs.	MM MM MM MM MM MM MM MM	S/L	em  (g) Depreciation deduction
Section B - Asset  (a) Classification of property  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 h Residential rental property i Nonresidential real property Section C - Assets  20a Class life b 12-year c 40-year  Part V Summary (see instructions 21 Listed property. Enter amount from	(b) Month and year placed in Service (b) Month and year placed in service (c) Month and year placed (c) M	into one or more general asset acc e During 2006 Tax Year (c) Basis for depreciation (business/investment use only - see instructions)  e During 2006 Tax Year  ines 19 and 20 in column	25 yrs. 27.5 yrs. 27.5 yrs. 39 yrs. Using the Alte 12 yrs. 40 yrs.	MM MM MM MM MM MM MM MM	S/L	em  (g) Depreciation deduction  (stem)
18 If you are electing to group any assets placed in se Section B - Asset Section B - Asset Section B - Asset (a) Classification of 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 h Residential rental property i Nonresidential real property  Section C - Asset: 20a Class life b 12-year c 40-year Part W Summary (see instructions 21 Listed property. Enter amount from 22 Total. Add amounts from line 12, line	// s Placed in Service (b) Month and year placed in service (s) Month and year placed in service (s) Flaced in	into one or more general asset acc e During 2006 Tax Year (c) Basis for depreciation (business/investment use only - see instructions)  e During 2006 Tax Year  ines 19 and 20 in column Partnerships and S corpo	25 yrs. 27.5 yrs. 27.5 yrs. 27.5 yrs. 40 yrs.	MM MM MM MM MM MM MM MM	S/L	em  (g) Depreciation deduction  (stem)
Section B - Asset  (a) Classification of property  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 h Residential rental property i Nonresidential real property Section C - Assets  20a Class life b 12-year c 40-year  Part V Summary (see instructions 21 Listed property. Enter amount from	(b) Month and year placed in Service (b) Month and year placed in service (c) Month a	into one or more general asset acc e During 2006 Tax Year  (c) Basis for depreciation (business/investment use only - see instructions)  e During 2006 Tax Year  ines 19 and 20 in column Partnerships and S corpo the current year, enter the	25 yrs. 27.5 yrs. 27.5 yrs. 27.5 yrs. 40 yrs.  (g), and line 21 rations · see in	MM MM MM MM MM MM MM MM	S/L	em  (g) Depreciation deduction  (stem)

GEMINI COMMUNICATIONS CORP Listed Property (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, Form 4562 (2006): 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) Part V 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.) No 24b if 'Yes,' is the evidence written? X Yes 24a Do you have evidence to support the business/investment use claimed? X Yes (e) (c) Elected (b) Basis for depreciation Depreciation Method/ Business/ Recovery Date section 179 Cost or Type of property (list vehicles first) (business/investment deduction Convention investment period placed in other basis cost use only) use percentage service 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: 12972.5.00 S/L .- HY 26746. 061006 48.50 % AUTO % S/L. % 1297 28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 28 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. **(f)** (e) (d) (c) (b) (a) Vehicle Vehicle Vehicle Vehicle Vehicle Vehicle 30 Total business/investment miles driven during the 12346 year (do not include commuting miles) 1872 31 Total commuting miles driven during the year ... 32 Total other personal (noncommuting) miles 11238 33 Total miles driven during the year. 25456 Add lines 30 through 32 Yes No Yes Nο Yes No Yes No Yes Yes No 34 Was the vehicle available for personal use during off-duty hours? 35 Was the vehicle used primarily by a more than 5% owner or related person? ..... 36 Is another vehicle available for personal 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. 37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your Nο 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 (e) (d) (c) (b) Amortization for this year Amortizable amount Date amortization Description of costs 42 Amortization of costs that begins during your 2006 tax year: 43 43 Amortization of costs that began before your 2006 tax year 44 44 Total. Add amounts in column (f). See the instructions for where to report ....

Form 4562 (2006)

2006 DEPRECIATION AND AMORTIZATION REPORT Other Depreciation

OTHER

OTTIET					-			*		To to live and the	Current	Current Year
Asset	Description	Date Acquired	Method	Life	No.	Unadjusted Cost Or Basis	Bus % Excl	Reduction in Basis	Basis For Depreciation	Depreciation	Sec 179	Deduction
ò									7	19272		·
,	COMPUTERS &	010198200055	200DB	5.00	17	18323.			18323.	10060.		
7	ACCESSITES	90+000	0000	e c	r-	15500.			15500.	15500.		3
CV.	ZCELLULAR EQUIPMENT								6178.	6178.		Ö
(*)	3COMPUTER UPGRADES	030100200DB5	200DB	5.00	17	6178.				COVE		0.
	PNAMETHES SOFT	0210002000B5.C	ZCODB	5.00	<u>L</u>	4480.			4480.			
		7	, c	C C	7	6975			6975.	6975		· •
<b>3</b> / 00000000000000000000000000000000000	SOFFICE FURNITURE	COUNTY OF THE STATE OF THE STAT	g(1007)	`∭	,				3540	3337.		203.
•	6COMPUTER & ACCESSORIES 06 15 01200 DB5 . (	S06150	300DB	0 0 0	ß	3540.				,		145
·	THOMPITTER UPGRADES	021003	05 10 02 200DB 5	5.00	17	1795.		539.	1256.	, VE U1		200
	TIME COMMENSATION OF THE PROPERTY AND TH	00160	02110042000BIO	10.0	LTDG.	9006.		2700.	.0069	2671	•	*67,
	BBUSTNESS EXELEMENT	i i		Ø.	į	C 1		3045	7105.	3013	•	818
	9COMPUTER SYSTEMS	03140	403200DB10	• 222	0017	OCTOT	•		0023	163.		1268.
-	HENETHESS EGUIPMENT	10120	1012052000810	333.33	200	6500.			3			
•	LAPTOP COMPUTERS &	7 7 1	051105200DB5	35.00	17	4835	•		4835	. 1209	•	TC#T
Ţ	11ACCESSORIES	) 1 1 2		****	300.00		•		26746			2675.
	AUTO	18900190	1 <u>8</u> 9	9.00 9.00	<u> </u>	26/46.		3	1			/1378
						<13774	Ą		<13774	<u>.</u>		2017
	* Total Other					100248		6284.	93964.	62888	•	5908.
	Depreciation											
	Current Year Activity							7863	80992	62888	~	
	Beginning balance				-	9/7/8	•	5070	•			
						26746		0	26746	•		
	Acquisitions				- Ass	(n) - Asset disposed		* ITC, Section	179, Salvage, Bon	* ITC, Section 179, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone	(evitalizatlor	n Deduction, GO Z

(D) - Asset disposed

2006 DEPRECIATION AND AMORTIZATION REPORT	Other Depreciation
A NOLLA	Depre
2006 DEPREC	Other

OTHER

·····	<u>· .</u>						Zone
Current Year	Deduction						Deduction, GO
Current	Sec 179						levitalization
Accumulated	Depreciation	0.62888.					* ITC, Section 179, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone
Booin For	Depreciation	107738.					I79, Salvage, Bon
***	Reduction in Basis	6284.					*ITC, Section
	Bus % Excl						
	Unadjusted Cost Or Basis	0.					(D) - Asset disposed
	No.						) - Ass
	Life						B
	Method						
	Date Acquired						
	Description	Dispositions Fnding balance	-				
	Asset No.						628102 67.98.08

(D) - Asset disposed 10.2

628102 07-28-06

(

Form 1120	Other Income	Statement 1
Description		Amount
New Jersey Tax Refund	d - Based on Income	535.
Total to Form 1120,		535.
Form 1120	Taxes and Licenses	Statement 2
Description		Amount
PAYROLL TAX STATE CORP TAX New Jersey Taxes - E	ased on Income	17828. 10900. 390.
Total to Form 1120,		29118.
	Current Year Contributions	Statement 3
Description		Amount
CASH		1040
Total Current Year	Contributions	1040
Total Cultenc lear	CATE AT THE COLUMN AND AND AND AND AND AND AND AND AND AN	

Contributions		Statement	4
ontribution 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 Taxable Income Limitation as Adjusted	1040 7091		
Excess Contributions	0		
Allowable Contributions Deduction		•	104
Total Contribution Deduction			104

Form 1120	Other Deductions	Statement 5
		Amount
Description		7138.
OFFICE SUPPLIES		4293.
PROFESSIONAL FEES		412.
POSTAGE & DELIVERY		718.
BUSINESS INSURANCE		350.
DUES & SUBSCRIPTIONS		5315.
ON LINE SERVICE		600.
PARKING/TOLLS		1905.
PRINTING & REPRODUCTION		40134.
TRAVEL		927.
TELEPHONE		7782.
AUTO LEASING		4872.
OFFICE EXPENSE		1110.
BANK CHARGES		787473.
CONSULTING SERVICES		64.
FILING FEES		2407.
AUTO OIL & GAS		381.
PAYROLL SERVICES		2329
AUTO INSURANCE		200
OFFICE CLEANING		425
CUSTOMER REFUND		450
EQUIPMENT RENTAL		906
LICENSES & PERMITS		1475
PROFESSIONAL DEVELOPMENT		1119
RECRUITING		2287
UTILITIES		1150
INCENTIVES		12818
HEALTH INSURANCE		89584
COMMISSIONS		28800
WEB MARKETING Meals and Entertainment		25641
•		1033065
Total to Form 1120, Line 2	6	

	Tax Computation	Statement 6
	Tax Computation	
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 Liabilit	ies	Statement 7
Description		Beginning of Tax Year	End of Tax Year
CREDIT CARDS PAYROLL LIABILITIES		4836.	3416
Total to Schedule L, Li	ne 18	4836.	3416

orm 4626	AMT Contributions	Statement 8
rotal Carryover Current Year Contri	butions	1040
Total Contributions 10% of Taxable Inco		1040 7140
Excess Contribution		0
Allowable Contribut		1040
AMT charitable ded Regular contribution	action on deduction	1046 1046
AMT contribution a	djustment	

Foi	cm 2220		Computation c	of Underpaym	ent Penalty	7	Sta	atement 9
Q T R	EVENT AMOUNT TYPE	*	REMAINING UNDERPAYMENT	PERIC UNDER	OD OF PAYMENT	DAYS	INT RATE	AMOUNT OF PENALTY
 A	Q R		2332. 2332.	04/15/2006 06/30/2006	06/30/2006 03/15/2007	76 258	7ዩ 8ዩ	34. 132.
В	Q R		3117. 3117.	06/15/2006 06/30/2006	06/30/2006 03/15/2007	15 258		9. 176.
С	Q	•	3116.	09/15/2006	03/15/2007	181	8%	124
D	Q		3117.	12/15/2006	03/15/2007	90	88	61
r	otal to Form 2	220,	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

	DO NOT SHE	
	ESTIMATED TAX WORKSHEET (Keep for your records) - DO NOT FILE	
	1.	1500.
1.	Total Estimated Tax for the current taxable year	1500.
2.	Voucher 1 Due (enter 25% of Line 1)	
	A Dur (anter 200) of line 1)	6000.
4.	Voucher 3 Due (enter 25% of Line 1) 4	1500.
5.	Voucher 4 Due (enter 25% of Line 1) 5	

		Record of Estimated	Tax Payments	
Voucher Number	(a) Date	(b) Amount	(c) Overpayment Credit From Last Year's Return	(d) Total Amount Pald 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).			
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)			

## 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"

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	\$ 00
(See instruction 5) 3. Amount of this installment payment (Line 1 minus Line 2)	\$ 150000

### 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	Corporation Business Tax Stateme	nt of Estimated T	ax
Due Date Voucher #2 06/15/07	For Tax Year  Beginning 01/01/2007 and ending  Make Check Payable to "State of New Jersey - "CB	12/31/2007 r	<del></del>
113-319-854/000 GEMI GEMINI COMMUNICATIONS CORP 33 WINDING WAY	Write your Federal ID# and tax year on the check		00
WAYNE, NJ 07470	1. Amount of this installment	\$	00
State of NJ - Division of Taxation Revenue Processing Center PO Box 193 Trenton, NJ 08646-0193	Amount of overpayment credit     (See instruction 5)     Amount of this installment payment     (Line 1 minus Line 2)	\$	00

### 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 **Corporation Business Tax Statement of Estimated Tax CBT-150C** For Tax Year Voucher #3 12/31/2007 **Due Date** Beginning 01/01/2007 and ending 09/17/07 Make Check Payable to "State of New Jersey - "CBT" Write your Federal ID# and tax year on the check 113-319-854/000 GEMI GEMINI COMMUNICATIONS CORP 33 WINDING WAY 00 1. Amount of this installment WAYNE, NJ 07470 00 2. Amount of overpayment credit (See instruction 5) State of NJ - Division of Taxation 00 3. Amount of this installment payment **Revenue Processing Center** (Line 1 minus Line 2) PO Box 193 Trenton, NJ 08646-0193

### 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 <u>08-27-07</u>	and the two		
CBT-150C  Due Date Voucher #4  12/17/07  113-319-854/000 GEMI	Corporation Business Tax Statemer For Tax Year  Beginning 01/01/2007 and ending Make Check Payable to "State of New Jersey - "Cl  Write your Federal ID# and tax year on the check	12/31/200 BT	
GEMINI COMMUNICATIONS CORP 33 WINDING WAY WAYNE, NJ 07470	1. Amount of this installment	\$	00
	2. Amount of overpayment credit	\$	00
State of NJ - Division of Taxation Revenue Processing Center PO Box 193 Trenton, NJ 08646-0193	(See instruction 5) 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**



### **NEW JERSEY CORPORATION BUSINESS TAX RETURN**

For taxable years ending on or after July 31, 2006 through June 30, 2007 01/01/2006 , and ending 12/31/2006 Taxable year beginning

#### 1019

PAGE 1 Inactive 1120-S filer Initial return Check if applicable Check if address change appears below. 05/09/1996 State and date of incorporation DE NJ Corporation # Federal Employer ID # 05/09/1996 Date authorized to do business in NJ 113-319-854/000 541600 Federal business activity code Corporation Name Corporation books are in the care of GEMINI COMMUNICATIONS CORP Mailing Address (201)659-5981 Telephone Number 33 WINDING WAY DIVISION USE: Zip Code City R \_\_\_\_\_ NP 07470 RP NJ WAYNE 69000 . Entire net income from Schedule A, line 38 (if a net loss, enter zero) Allocation factor from Schedule J, Part III, line 5. Non-allocating taxpayers should not make entry on line 2 \_\_\_\_\_\_ 2 69000 Allocated net income - Multiply line 1 by line 2. Non-allocating taxpayers enter amount from line 1 \_\_\_\_\_\_\_ 3 3 4 a) Total nonoperational income (Schedule O, Part I) (see instruction 40) 4 b) Allocated New Jersey nonoperational income (Schedule O, Part III) \_\_\_\_\_\_\_4b 69000 . Total operational and nonoperational income (line 3 plus line 4(b)) \_\_\_\_\_\_\_\_5 6 Real Estate Investment Trust - Enter 4% of line 1 69000 7 Tax Base - Enter amount from line 5, 6 or 7, whichever is applicable \_\_\_\_\_\_\_\_8 8 5175 Amount of Tax - Multiply line 8 by the applicable tax rate (see instruction 11(a)) \_\_\_\_\_\_\_9 9 Credit for taxes paid to other jurisdictions (see instruction 34(a)) 5175 10 Subtract line 10 from line 9 \_\_\_\_\_\_\_11 11 Tax Credits (from Schedule A-3) (see instruction 46) 5175 12 TOTAL CBT TAX LIABILITY - line 11 minus line 12 \_\_\_\_\_\_\_\_13 13 Atternative Minimum Assessment (Schedule AM, Part VI, line 5) 0 14 Check and enter zero if AMA paid by a Key Corporation (see instruction 23) 14 5175 Tax Due (greater of line 13 or 14 or minimum tax due from Sch. A-GR or instruction 11(d)) \_\_\_\_\_\_\_\_15 15 Key Corporation AMA Payment (Form 401, Part II, line 5) 0 16 Key Corporation Throw Out Payment (Form 400) 5175 17 207 18 19 INSTALLMENT PAYMENT (Only applies if line 15 is \$500 see instruction 47) 20 0 Professional Corporation Fees (Schedule PC, line 5) \_\_\_\_\_\_\_\_21 5382 21 TOTAL TAX AND PROFESSIONAL CORPORATION FEES (Sum of lines 18, 19, 20 and 21) 390 22 Payments & Credits (see instruction 48)

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.

a) Payments made by Partnerships on behalf of taxpayer (attach copies of all NJ-K-1's) \_\_\_\_\_\_\_ 23a

Balance of Tax Due - line 22 minus line 23 and 23(a)

Penalty and Interest Due - (see instructions 7(e) and 49) See Statement 1 25

Total Balance Due - line 24 plus line 25

	PRESIDENT
Date Signature	Title
Daid Pennara's Signature	Federal Identification Number P00530891
01/14/08 Lynne Imperato Firm's Name 66-66 Grand Ave.	Federal Employer Identification Number
and Address Maspeth, NY	1

Refunded

23

24

25

26

27

28

If line 23 plus 23(a) is greater than 22 plus 25, enter overpayment

Amount of line 27 to be ...... Credited to 2007

4992

311

5303

**DIVISION USE** 



meGEMINI COMMUNICATIONS CORP Federal II	D Number 113	-319-854/000
neGEMINI COMMUNICATIONS CORP Federal R CHEDULE A Computation of Entire Net Income (See Instruction 16) Every Corporation must complete	te Lines 1 - 38 of this sch	redule.
		1481720 .
. Gross receipts or sales1481720 . Less returns and allowances	1	1481/20 .
Less: Cost of goods sold (Schedule A-2, line 8)	2	1481720 .
t. Cross profit - Subtract line 2 from line 1	3	1481720 •
Dividends	4	
i. Interest	5	
5. Gross rents	6	
7. Gross royalties  8. Capital gain net income (attach separate Federal Schedule D)	8	,
9. Net gain or (loss) from Federal Fortil 4797 (attach teaster) 0. Other income (attach schedule) See Statement 2	10	535 •
Other income (attach schedule)     TOTAL INCOME - Add lines 3 through 10	11	1482255 •
TOTAL INCOME - Add lines 3 through 10     Compensation of officers (Schedule F)     Release	12	247108 .
2. Compensation of officers (Schedule F)  3 Splanke and warres 33519 • Less jobs credit	13	33519 •
3. Salaries and wages 13519 • tess jobs credit Balance	14	6828 .
Salaries and wages     Benairs (Do not include capital expenditures)	15	
15. Bad debts	16	24000
16. Rents	17	29118
16. Rents	18	1800
		1040
18. Interest 19. Contributions 5908		
Depreciation from Federal Form 4562 (attach copy)	 20c	5908
Land degraphing chimped in Schedule A and elsewhere on return 20b		
War 1-22am	21	
mm A.J Att. Imp		30000
and the state of t		<del>-</del> - ·
* Francisco handif programs		
	******	1033065
See Statement 3		1412386
TOTAL DEDUCTIONS - Add lines 12 through 26		69869
Toyoble income before pet operating loss deductions and special deductions (line 11 less	28	0,000
ting 37 must garee with line 28 name 1 of the Unconsolidated receils rotting 120, or the	•	
appropriate line item from the Federal Forms 1120-10-0130, 1120-130 of 1120-1, minimum is applicable. (see instructions 8(b) and 16(c))		
is applicable. (See histractions of state 1977)		
NEW JERSEY ADJUSTMENTS - LINES 29-38 MUST BE	COMPLETED ON	N THIS FORM
29. Interest on Federal, State, Municipal and other obligations not included in line 5 above (see instruction	16(d)) <b>29</b>	
and the state of t		200
and other end other states tayes deducted above (see instruction 16(1))	41	390
to the adjustments from Schedule S (see instruction 45)	32	<724
The property of deducted at 199 37 DRIOW	**************	
(b) Other deductions and additions. Explain on separate rider, (see instruction 16(h)) Stmt 4	33b	<535
(b) Other deductions and additions. Explain on separate rider, (see instruction 10(4))	33ε	
	334	
(b) Other deductions and additions. Explain on separate little, (c) Elimination of nonoperational activity (Schedule O, Part I)		
(4) Interest and intensible expenses and costs addback (Schedule G, Part II)		
(d) Interest and intangible expenses and costs addback (Schedule G, Part II)  24 Entire net income before net operating loss deduction and dividend exclusion (total of lines 28		69000
(d) Interest and intangible expenses and costs addback (Schedule G, Part II)  34. Entire net income before net operating loss deduction and dividend exclusion (total of lines 28	34	69000
(d) Interest and intangible expenses and costs addback (Schedule G, Part II)  34. Entire net income before net operating loss deduction and dividend exclusion (total of lines 28 through 33 inclusive)  35. Net operating loss deduction from Form 500 (see instruction 16(i) and 17)	34 35	
(d) Interest and intangible expenses and costs addback (Schedule G, Part II)  34. Entire net income before net operating loss deduction and dividend exclusion (total of lines 28 through 33 inclusive)  35. Net operating loss deduction from Form 500 (see instruction 16(i) and 17)  36. Entire net income before dividend exclusion (line 34 minus line 35)	34 35 36	
(d) Interest and intangible expenses and costs addback (Schedule G, Part II)  34. Entire net income before net operating loss deduction and dividend exclusion (total of lines 28 through 33 inclusive)  35. Net operating loss deduction from Form 500 (see instruction 16(i) and 17)	34 35 36 37	69000 69000 69000





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)	
	O() ILD OLD / I	
١.	Inventory at beginning of year	
	B	
	Buck of labors	
	Additional position 2634 Posit	
-	Other contract (attach cohedule)	•
5.	Total - Add lines 1 through 5	
7.	Inventory at end of year	
8.		
28	SCHEDULE A-3 SUMMARY OF TAX CREDITS (See Instruction 19)	
12-11-08	SCHEDOLLAO	
	HMO Assistance Fund Tax Credit from Form 310	1.
1.	New Jobs Investment Tax Credit from Form 304	2.
2.	Tong Form John Tong Employee Tay Credit from Form 300	
3.		3.
	OR b) Urban Enterprise Zone investment 13x Cledit Form 10th 10th 10th 10th 10th 10th 10th 10th	4.
4.		••
5.	Recycling Equipment Tax Great from Form 305  Manufacturing Equipment and Employment Investment Tax Credit from Form 305	6.
6.	Manufacturing Equipment and Employment investment (ax oreal from 500)  Research and Development Tax Credit from Form 306	7.
7.	Research and Development Tax Gredit from Form 305 Smart Moves for Business Programs Tax Credit from Form 307	8.
8.	Smart Moves for Business Programs Tax Credit from Form 307 Small New Jersey-Based High-Technology Business Investment Tax Credit from Form 308	9.
9.	Small New Jersey-Based High-Technology Business investment Tax Oreut Homeon State Tax Credit from Form 311	10.
10.	Neighborhood Revitalization State Tax Credit from Form 311	11.
11.	Effluent Equipment Tax Credit from Form 312	12.
12.	Economic Recovery Tax Credit from Form 313	13.
13.	Remediation Tax Credit from Form 314	14.
14.	AMA Tax Gredit from Form 315	15.
15.	Business Retention and Relocation Tax Credit from Form 316	16.
16.	Sheltered Workshop Tax Credit from Form 317	17.
17.	Film Production Tax Gredit from Form 318	18.
18.	Other Tax Credits (see instruction 46(r))	19.
19.	Other Tax Credits (see instruction 40(1))	



1019

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

Net Operating Loss Deduction and Carryover 1. Form 500, line 6 minus line 9 1.	SUMMARY SCHEDULE (See Instru	ction 2	20)			
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		0 0 0	•	7. Schedule J, Part III, line 2(h) 7. 8. Schedule J, Part III, line 2(j) 8. 9. Schedule J, Part III, line 3(c) 9. Non-Operational Income information 10. Schedule O, Part III, line 31 10. Dividend Exclusion information 11. Schedule R, line 4		0 · 0 · 0 ·
6. Schedule J. Part III, line 2(g)	· .	0	•	13. Schedule A-GR, line 6		
Historical information (All corporations) 14. Schedule AM, Part III, line 1	Year 2003 468636 •			Year 2004         Year 2005           775460         143611		Year 2006 1482255 •
15. Schedule AM, Part III, line 2	4000 <i>C</i>			53967 .	0.	0 .
SCHEDULE A-5	FEDERAL IRC SECTION 199 ADJ	USTM	ENT	See instruction 21)		<u> </u>
Federal Section 199 Domestic     Less: New Jersey Separate E	c Production expensed in arriving a	at feder	ral ta	501as 33(b)		





			2006-C	- Page 5	<u> </u>
NAME AS SHOWN ON RETURN			F	EDERAL I	ID NUMBER
NAME AS SHOWN ON RETORN					na 054/000
GEMINI COMMUNICATIONS CO	RP			13-3	<u>319-854/000</u>
COMPUTATION OF NE	W JERSEY GROSS RECEIPTS AN	MINIMUM TAX (See Instr	uction 22)		1481720.
4 Falance of tangible personal property shipped t	o points within New Jersey			<u> </u>	0.
C. Tatas continue performed in New Jersey		**********************		2	0.
o served of property citysted in New Jersey			,	3 4	0.
A Enter revelting for the use in New Jersey of Datents	s and copyrights			5	535.
	rsev	************************		6	1482255.
a martin to any Outre Descipte				7	2000.
m. m	nage 1 line 15			<u>/</u>	
SCHEDULE AM ALTERNATIVE MINIM	<u>UM ASSESSMENT FOR C CURPU</u>	RATIONS (See instruction a	:0)		
PART I COMPUTATION OF NEW JERSEY GROSS	S RECEIPTS				
				1	1481720.
1. Enter sales of tangible personal property shipped	to points within New Jersey	.,,			
				2	
2. Enter services performed in New Jersey	**************************************	***************************			
				3	
3. Enter rentals of property situated in New Jersey	*******************************				
4. Enter royalties for the use in New Jersey of pater	to and convitable		.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	4	
4. Enter royalties for the use in New Jersey of pater	as and copyrights	••••			
5. Enter all other business receipts earned in New J	Vagra			5	535.
5. Enter all other business receipts earned in New 5		••••		1	1400055
6. Total New Jersey Gross Receipts			<u></u>	6	1482255.
THE PROPERTY OF STREET	SS PROFITS				
					1482255.
1. Enter New Jersey Gross Receipts from Part I, line	e6	***************************************		<b>-</b> !	1402233.
			1		
2. Enter Cost of Goods Sold amount from Schedule	e A-2, line 8	*************************		2	
			ı	3	100.0000%
3. Enter the Allocation Factor or Receipts Factor fro	om Schedule J (Non-allocators en	ter 100%)		3	
			Į	4	
4. New Jersey Cost of Goods Sold - multiply line 2	by line 3				
				5	1482255.
5. New Jersey Gross Profits - subtract line 4 from	ING T CHARGE AND PRINT	VEARS			
PART III GROSS SALES AND COST OF GOODS	Year 2003	Year 2004	Year 2005		Year 2006
	1641 2000	1021			From Part II Above
	468636.	775460.	14361	15.	1482255.
1. NJ Gross receipts	49896.	53967.			
2. NJ Cost of Goods Sold PART IV ALTERNATIVE MINIMUM ASSESSME		S		<del>,</del>	
1. New Jersey Gross Profits - enter amount from	Part II, line 5; if less than \$1,000,0	000, enter			1400055
zero on line 5 and go to Part V	***************************************	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	*******************	<del>  1  </del>	1482255.
2. If line 1 is greater than \$1,000,000, but not ove	er \$10,000,000, complete line 3.				
the state of the property than \$10,000,000 then do to	line 4.				64 000 000
ว (ก) Movimum avolutions amount			**********	3(a)	\$1,000,000 482255.
(L) Cultimat line 3/a) from line 1				3(b)	1206.
(a) Advision line 2/h) by 0025		,		3(c)	1340.
A STATE OF THE STA	Evelosion Rate		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	3(d)	
to the state of the second state of the control of	ant over \$15 000,000, multiply lin	CEUU. VO F 9		4(a) 4(b)	
we was a to accompany the off 000 000 but to	not over \$25 000.000. MUIODIV IID	e i dy .000 ,		4(c)	
(1) William 4 to prepared than \$25,000,000, but I	not over \$37,500,000, multiply lin	e 1 by .uu/		4(d)	
d) If line 1 is greater than \$37,500,000, mult 5. AMA based on Gross Profits - amount from lin	finty fine 1 by .008		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	5	1340.
m Ct trans tir					

	2006-C - Page 6 1019				
4 OLIGINAL ON DETILIDA	FEDERAL	. ID NUMBER			
NAME AS SHOWN ON RETURN	112_	319-854/000			
GEMINI COMMUNICATIONS CORP	1112				
ALTERNATIVE MINIMIM ASSESSMENT BASED UPON GROSS RECEIPTS					
to an author Dart I line 6: if less than \$2,000,000.	1	14822 <u>55.</u>			
the F and go to Dart \/					
2 If line 1 is greater than \$2,000,000, but not over \$20,000,000, complete line 3.					
Ann ann ann ann an ta line 4	3(a)	\$2,000,000			
If line 1 is greater than \$20,000,000 then go to line 4.  3. (a) Maximum exclusion amount					
(b) Subtract line 3(a) from line 1					
·	3(c)				
(c) Multiply line 3(b) by .00125					
(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					
(c) If line 1 is greater than \$50,000,000, but not over \$75,000,000, multiply line 1 by .0035					
· ·					
d) If line 1 is greater than \$75,000,000, multiply line 1 by .004					
	1 1	0.			
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					
		0.			
Enter amount from Part V, line 5, Alternative Minimum Assessment (Gross Receipts)					
		1340.			
2. Enter amount from Part IV, line 5, Alternative Minimum Assessment (Gross Profits)					
	i i	\$5,000,000			
3. Maximum Alternative Minimum Assessment	.,,,,,,				
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 are for the next succeeding four privilege periods.		,			
he employed for that privilege believ, ally for the flext above and the privilege believe all the flext above and the privilege believe	4				
be employed for that privilege period, and for the next succeeding four privilege period.  Enter your selection on line 4	.,				
and a state this amount on line 14 page 1 of					
5. Amount of Tax - enter the lesser of line 3 or line 4. Enter this amount on his 1-1, page the CBT-100. If taxpayer is part of an affiliated group claiming the AMA Threshold Limit,	5				
enter zero on line 14 and ou to Fan Vii					
PART VII KEY CORPORATION ELECTION					
A del Marchantian					
Enter the name of the elected Key Corporation					
2. Enter the FID Number of the Key Corporation		T			
	1				
3. Enter the AMA tax from Part VI, line 5	3	<u> </u>			
3. Enter the AMA tax from Part VI, line 5					
4. Enter the CBT liability from CBT-100, page 1, line 13, or the minimum tax, whichever					
4. Enter the CBT liability from CB1-100, page 1, line 13, of the thinkhall wax, which was, which wa	4				
5. Excess AMA over CBT - line 3 minus line 4 (If less than zero, enter zero)	5	<u>.1</u>			
3. EVCESS VINIU AAGI OD.					

FEDERAL ID NUMBER

### GEMINI COMMUNICATIONS CORP

113-319-854/000

CHEDULE B BALANCE SHEET AS OF Figures appearing below must be the same as yes Consolidated returns are not permitted. See Instru	uction 24.		Beginning of Tax Year 2925 .	End of Tax Year 52870.
1. Cash			2923.	320700
2. Trade notes and accounts receivable			7	1
(a) Reserve for bad debts	<u>,</u>		92154.	77954.
3. Loans to stockholders/affiliates			721340	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
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	<del></del>			
12. All other intangible personal property (itemize)			95079.	130824.
13. Total intangible personal property (total lines 1 to 12)		<u> </u>		
14. Land			87276.	100248.
15. Buildings and other improvements	<u></u>		69172)	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	(0 18)		113183.	155992
20. Total assets (add lines 13 and 19)				
Liabilities and Stockholder's Equity	······			
21. Accounts payable	ubduta\			
22. Mortgages, notes, bonds payable in less than 1 year (al	rach schedule)	tement 5	4836.	3416.
23. Other current liabilities (attach schedule)		CCCAMOIA C		
24. Loans from stockholders/affiliates	rah ashadula)			
25. Mortgages, notes, bonds payable in 1 year or more (at	(ach 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)				
<ul><li>32. Less cost of treasury stock</li><li>33. Total liabilities and stockholder's equity (total lines 21</li></ul>	to 32)		113183	155992
SCHEDULE C RECONCILIATION OF INCOME PER BO	OKS WITH INCOME PE	R RETURN (See Instru	ction 25)	
	44229.	7. Income recorded	on books this year not	
1. Net income per books		included in this re	turn (itemize)	
Federal income tax     Excess of capital losses over capital gains		(a) Tax-exempt in	terest \$	
Income subject to tax not recorded on books		(b)		
this year (itemize)		(c)		
tins year (nermize)			s tax return not charged	
			ome this year (itemize)	
5. Expenses recorded on books this year not		(a) Depreciation	\$	
deducted in this return (itemize) Stmt 6		(b) Contributions	: Carryover \$	
(a) Depreciation \$				
(b) Contributions Carryover \$			<u>,</u>	
(c) Other (itemize) \$ 25640.		9. Total of lines 7 a		60066
6. Total of lines 1 through 5	69869.	10. Income (Item 28	, Sch. A) - line 6 less 9	69869

•						PEDERAL ID NU	
E AS SHOWN ON RETURN							
	d dobb					113-31	9-854/000
MINI COMMUNICATION	APPROPRIATED RETAIN	EN FARNINGS PE	BOOKS (See	nstruction 25)			
	10	7547 • 5. Dis	tributions (a) C	nsh \$			
Balance at beginning of year		4229.	(b) S	tock \$			
Net income per books				roperty \$			
Other increases (itemize)		6. Oth	ner decreases (it	ernize)			
					<u>,</u>		
		<u> </u>					
				4.6			
		7. 10 1776 . 8. B	otal of lines 5 an		١		151776
Total of lines 1, 2 and 3			arance erro or ve	at (11110 4 1035 7			
	RMATION (See Instruction IS MUST ANSWER THE FO	n Zb) Si i outbio oticet	TIONS BINERS	MIIST BE PROV	IDED WHERE N	IECESSARY.	
ALL TAXPAYER	S MUST ANSWER THE FL	DEFORMING MOES!	IUNG, RIDERO	11001 52 1 1.55			
Type of business COMMUNICA	TTUNS						
Principal products handled CONSU	JLITING	was filed C	incinnal	i, OH			<u></u>
Internal Revenue Center where correspo	SUBSTITUTE OF STREET		N 4E\				
FINAL DETERMINATION OF NET INCOM Has a change or correction in the amou				other corporation	on purchased, r	nerged or con	solidated with
the reporting corporation, been many of	Jetermined by the internal	II "Ye	s," an amende	i return must b	e filed.		P. I. N
	m beneficially, or control.	a majority of the S	fock of faxbader	corporation or	did the same in	terests own b	eneticially, or
control, a majority of the stock of taxpa	iver comoration and of Oil	if Ol Illois anne: e	OIPOIGGOIDE				
"Yes" or "No" NO	If "Yes," give full inform	nation below (Atta	ON MINOR IN MINOR	sary).			
Name of Controlled C			Percent of Stock Owned or Controlled		Ву	Whom Contr	olled
Name of Controlled C	Orporations		or Controlled		······		<u></u>
		- No	<u> </u>	If you or	acify eychanne	s where listed	and submit taxpay
4. Is the capital stock of the taxpayer list	ed on any exchange? "Ye	s or No. NO					
Annual Report to stockholders for the	period covered by this re	tum.	v-17_1 of one OF	onu cimilar law	from a possess	ion or territor	y of the United State
5 te this compration a Professional Con	poration (PC) formed pur	suant to NJSA 146 NO	4,17=1 68,964. Vi	any on mar mir	. if yes, go to	the next ques	tion.
a state, or political subdivision thereof	t? "Yes of No"	11 franco fr	ara thic DC as O	the first day of	the privilege pe	riod?	
							ssionals
Attach a rider providing the names, at is greater than 2, complete Schedule	ddresses, and FIU of 55 H	referenced Fee S	ee instruction 43	for examples of	of licensed profe	essionals.	
<ul><li>6. This question must be answered by</li><li>(a) Is income from sources outside</li></ul>	the tinked States includes	t in entire net inco	me at line 38 of	Schedule A. "Ye	s or No" <u>N</u>	/A	•
<ul> <li>(a) Is income from sources outside</li> <li>(b) If the answer is "No", set forth su</li> </ul>	ich itame of arass incador	the source, the d	eductions and t	ne amount of fo	reign taxes paid	thereon. Ente	er at line
<ul><li>(b) If the answer is "No", set forth su</li><li>33(b), Schedule A, the difference</li></ul>	a between the net of such	income and the ar	mount of foreign	taxes paid ther	eon not previou	ısly deducted. -	
	um, did the taxpayer acqu	ire or dispose of d	lirectly or indirec	tly a controlling	interest in cert	ain commerci	<b>a</b> i
Ni A							
SCHEDULE F CORPORATE	OFFICERS - GENERAL IN	FORMATION AND	COMPENSATIO	N (See Instruct	lion 27)	.,	(6)
	l 12\ l	(3)	1	(4) es Employed	Percent of (	Comoration	Amount of
	Leonial Security Number	Title	in	his position	Stock	Owned	Compensation
	Stolal Gooding Hames				ı	1	
	Social Gooding Name		_		Common	Droferred	
(1) Name and Current Address of Officer	Stolai Goodiny		Fro	m To	Common	Preferred	
	Social Gooding No.		Fro	m To	Common	Preferred	
(1) Name and Current Address of Officer	Social Coccurs, News		Fro	m To	Common	Preferred	
(1) Name and Current Address of Officer	Stolar Goodiny Name		Fro	m To	Common	Preferred	
(1) Name and Current Address of Officer	Stolar Goodiny Name		Fro	m To	Common	Preferred	
(1) Name and Current Address of Officer	Stolat Goodiny Name		Fro	m To	Common	Preferred	
(1) Name and Current Address of Officer	i de la constant de l		Fro	m To	Common	Preferred	
(1) Name and Current Address of Officer  See Statement 7					Common	Preferred	2471
(1) Name and Current Address of Officer						Preferred	2471

FEDERAL ID NUMBER

113-319-854/000

SEMINI COMMUNICA.								
SCHEDULE G - PART I	INTER	EST (See Instruction	28)		. 6			
Was interest paid, accrued or i	ncurred to a	related member(s), d	leducted from	entire net incom	187			
"Yes" or "No" NO		. If "Yes", fill out th			T 5	totionalia da Tarmar		unt Deducted
Name of Rela	ted Member		<u> Federa</u>	l ID Number	KE	elationship to Taxpay	el Aillo	Dist Deoporeo
					<del>-                                    </del>			
(a) Total amount of interest dedu	cted							
a. L Franchisco /eco instruct	ion 22)							
(c) Balance of interest deducted (	carnuta Schr	edula A lina 30)					<u> </u>	·····
COLLEGIUS C. DADT II	INTER	ect fypfnsfs and	COSTS AND	INTANGIBLE EX	LFU262 VI	40 CO212 (266 HIST	urnon col	
Were intangible expenses and	l costs includ	ling intangible interes	it expenses an	d costs, paid, ac	crued or in	curred to related me	mbers, deducted tre	)111
entire net income? "Y	es" or "No"	No	. lf	"Yes", fill out the	following:	scneaule.		
		Federal ID Nu	ımber	Relationship to T	axpaver	Type of Intang Expense Dedu	jible Ame	ount Deducted
Name of Related Memi		1 edetai iti ive				Expense Dear		
(a) Total amount of intangible ex	penses and (	costs deducted				**		
(h) I see: Eventions (see instru	tion 28\						····-	
(c) Balance of intangible expens	es and costs	deducted (carry to S	chedule A, line	33(d))	· · · · · · · · · · · · · · · · · · ·			
COLUMN THE TAYER	Can Instruct	ions 16(f) and 29) or accrued during th						
		(a)	(b)	(1	c)	(d)	(e)	(f)
		Corporation	Corporation	n Pro	perty	U.C.C. or	Other Taxes	Total
		Franchise/Business	Business Occupano		xes	Payroli	(attach schedule)	
		Taxes *	Taxes *	"		Taxes		
		390						390.

	(a) Corporation Franchise/Business Taxes *	(b) Corporation Business/ Occupancy Taxes *	(C) Property Taxes	U.C.C. or Payroll Taxes	Other Taxes (attach schedule)	Total
1. New Jersey Taxes	390.					390.
2. Other States & U.S. Possessions						
3. City and Local Taxes						
4. Taxes Pald to Foreign Countries	300					390.
5. Total	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					<u></u>	390.
10. Total (Combine line 5 and line 9)	390.	<u> </u>	l	1		

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

2006-C - Page 10 FEDERAL ID NUMBER

NAME AS SHOWN ON RETURN				113-319-854/000
GEMINI COMMUNICATIONS CORP  SCHEDULE J  Parts I, II, III,  IV. V and VI  COMMUNICATIONS CORP  ALL TAXPAYERS WHO MAINTAIN A REGULAR OF ENTIRE NET INCOME REPORTED ON SCHEIN SHOULD BE OMITTED IF THE TAXPAYER DOES STATUTORY OFFICE, IN WHICH CASE THE TAX	DULE A, LINE 30, OF 11%	AD D	ACE OF RUSINESS OUTS	ILESS OF THE AMOUNT CHEDULE J. THIS SCHEDULE IDE THIS STATE OTHER THAN A
AND AND AND AND THE EAST OF	WING OHESTIONS (See)	Instru	ction 32)	
PART I ALL ALLOCATING COMPANIES MUST ANSWER THE FULLO  (a) State the number of regular corporate places of business maintainer	d outside this State (See in	nstruc	tion 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 co	ontinuous place of busines	ss, inc	licating type of establishme	nt, such as warehouse, factory,
store, office, etc.  (d) Give the address of every factory, warehouse, store, or other place	of business in New Jersey	, indic	cating type of establishment	
• •				
(e) Number of people employed (average) in New Jersey	outside New	Jers	ey	
(e) Number of people employed (average) in New Jersey  (f) Explain in detail internal controls used in distribution of receipts in	and out of New Jersey, as	show	n in Part III, line 2	
(1) Explain in over-				
(g) State the location of the actual seat of management or control of th	e corporation			
PART II AVERAGE VALUES (See Instruction 33)  (a) This schedule showing average values of real and tangible personal (b) The average values of real and tangible personal property owned a	al property must be compl are to be computed on the	eted t basis	by every taxpayer entitled to of the average book values	and electing to allocate. thereof and not on original cost.
Rented or leased property is valued at 8 times the alinear lent, incl by the return. All other property which is used by the taxpayer but	t is neither owned, rented	or leas	sed, should be valued at bo	ok 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 belov	M Have been averaged is _			
	AVERAGE VALU	ES (S nit Cer	ee instruction 33) ats)	DIVISION USE ONLY
ASSETS	Column A - New Jersey		Column B - Everywhere	
		T		
1. Land				
Buildings and other Improvements     Machinery and Equipment			·····	
Inventories     All other Tangible Personalty Owned (Itemize on Rider)				
to to the add (O.V. Angual Boot)				
Property rented or leased (a A Alimual News)     All other Property Used				
Total Real and Tangible Personal Property				
PART III COMPUTATION OF ALLOCATION FACTOR (See Instruction	on 34)		COLUMN A (omit cents)	COLUMN B
		Т-	COLONIA Y IOUN CEUZA	
1. Average value of the taxpayer's real and tangible personal property:		1(a)		
(a) In New Jersey (Part II, Column A, line 8)		1(b)		
(b) Everywhere (Part II, Column B, line 8)	A-1 B	1,(0)		1(c) -
(c) Percentage in New Jersey (line 1(a) divided by line 1(b)). Enter in	n Commin b.	<del>                                     </del>		
2. Receipts:	a Many Jareon	2(a)		Complete by carrying the
(a) From sales of tangible personal property shipped to points within	il New Jersey.	2(b)	T'	fraction to six (6) decimal
(b) From services performed in New Jersey				places. Do not express as
(n) From rentals of property situated in New Jersey	(c) From rentals of property situated in New Jersey			
107 1 to 100 and converient		2(c)	T	a percent. Example:
(d) From royalties for the use in New Jersey of patents and copyrigh	hts	2(d)		a percent. Example:
(d) From royalties for the use in New Jersey of patents and copyright  (e) All other business receipts earned in New Jersey. (See instruction	on 34(d))	2(d) 2(e)		
(d) From royalties for the use in New Jersey of patents and copyright  (e) All other business receipts earned in New Jersey. (See instruction of the control	on 34(d)) in Column A)	2(d) 2(e) 2(f)		100.450
(d) From royalties for the use in New Jersey of patents and copyright  (e) All other business receipts earned in New Jersey. (See instruction  (f) Total New Jersey receipts (Total of lines 2(a) to 2(e), inclusive, inclus	on 34(d)) in Column A)	2(d) 2(e) 2(f) 2(g)		123,456 = 1 2 3 4 5
(d) From royalties for the use in New Jersey of patents and copyright  (e) All other business receipts earned in New Jersey. (See instruction  (f) Total New Jersey receipts (Total of lines 2(a) to 2(e), inclusive, inclus	on 34(d)) in Column A)	2(d) 2(e) 2(f) 2(g) 2(h)		123,456 = 1 2 3 4 5
(d) From royalties for the use in New Jersey of patents and copyright  (e) All other business receipts earned in New Jersey. (See instruction  (f) Total New Jersey receipts (Total of lines 2(a) to 2(e), inclusive, Inclus	on 34(d)) in Column A) transactions	2(d) 2(e) 2(f) 2(g)		123,456 = 1 2 3 4 5
(d) From royalties for the use in New Jersey of patents and copyright  (e) All other business receipts earned in New Jersey. (See instruction  (f) Total New Jersey receipts (Total of lines 2(a) to 2(e), inclusive, I are receipts from all sales, services, rentals, royalties and other business (h) Less Nonsourced Receipts (see instruction 34(e))  (i) Total Everywhere receipts allowable (line 2(g) minus line 2(h))  (j) Percentage in New Jersey (line 2(f) divided by line 2(i)). Enter in	on 34(d)) in Column A) transactions	2(d) 2(e) 2(f) 2(g) 2(h)		123,456   1,000,000 = . 1 2 3 4 5
(d) From royalties for the use in New Jersey of patents and copyright  (e) All other business receipts earned in New Jersey. (See instruction  (f) Total New Jersey receipts (Total of lines 2(a) to 2(e), inclusive, I rotal receipts from all sales, services, rentals, royalties and other business exerged the Less Nonsourced Receipts (see instruction 34(e))  (i) Total Everywhere receipts allowable (line 2(g) minus line 2(h))  (i) Percentage in New Jersey (line 2(f) divided by line 2(i)). Enter in (I) Double-weighted receipts factor (Enter 2(j))	on 34(d)) in Column A) transactions in Column B.	2(d) 2(e) 2(f) 2(g) 2(h)		123,456 1,000,000 = . 1 2 3 4 5
(d) From royalties for the use in New Jersey of patents and copyright  (e) All other business receipts earned in New Jersey. (See instruction  (f) Total New Jersey receipts (Total of lines 2(a) to 2(e), inclusive, I  (g) From receipts from all sales, services, rentals, royalties and other business  (h) Less Nonsourced Receipts (see instruction 34(e))  (i) Total Everywhere receipts allowable (line 2(g) minus line 2(h))  (ii) Percentage in New Jersey (line 2(f) divided by line 2(ii)). Enter in (k) Double-weighted receipts factor (Enter 2(j))  3. Wages, salaries and other personal service compensation (See instruction)	on 34(d)) in Column A) transactions in Column B.	2(d' 2(e' 2(f) 2(g) 2(h) 2(i'		123,456 1,000,000 = . [1 2 3 4 5
(d) From royalties for the use in New Jersey of patents and copyright  (e) All other business receipts earned in New Jersey. (See instruction  (f) Total New Jersey receipts (Total of lines 2(a) to 2(e), inclusive, I  (g) Total receipts from all sales, services, rentals, royalties and other business  (h) Less Nonsourced Receipts (see instruction 34(e))  (i) Total Everywhere receipts allowable (line 2(g) minus line 2(h))  (ii) Percentage in New Jersey (line 2(f) divided by line 2(ii)). Enter in  (k) Double-weighted receipts factor (Enter 2(j))  3. Wages, salaries and other personal service compensation (See instruction 2 in New Jersey)	on 34(d)) in Column A) transactions in Column B.	2(d) 2(e) 2(f) 2(g) 2(h)		123,456 1,000,000 = . 1 2 3 4 5
(d) From royalties for the use in New Jersey of patents and copyright  (e) All other business receipts earned in New Jersey. (See instruction  (f) Total New Jersey receipts (Total of lines 2(a) to 2(e), inclusive, Inclus	on 34(d)) in Column A) transactions in Column B. ruction 34(g))	2(d' 2(e' 2(f) 2(g) 2(h) 2(i'		123,456 1,000,000 = . 1 2 3 4 5
(d) From royalties for the use in New Jersey of patents and copyright  (e) All other business receipts earned in New Jersey. (See instruction  (f) Total New Jersey receipts (Total of lines 2(a) to 2(e), inclusive, Inclus	on 34(d)) in Column A) transactions  n Column B. ruction 34(g))	2(d' 2(e' 2(f) 2(g) 2(h) 2(i'		2(j) 2(k) -
(d) From royalties for the use in New Jersey of patents and copyright  (e) All other business receipts earned in New Jersey. (See instruction  (f) Total New Jersey receipts (Total of lines 2(a) to 2(e), inclusive, Inclus	on 34(d)) in Column A) transactions  n Column B. ruction 34(g))	2(d' 2(e' 2(f) 2(g) 2(h) 2(i'		123,456 1,000,000 = . 1 2 3 4 5 2(j)

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NAME AS SHOWN ON RETURN

FEDERAL ID NUMBER

### GEMINI COMMUNICATIONS CORP COMPUTATION OF THROW OUT RECEIPTS (See Instruction 35)

113-319-854/000

RRT 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
•	

### KEY CORPORATION DESIGNATION (See Instruction 36)

TOTAL - Add lines 1 through 10. Carry to Schedule J, Part III, line 2(h)

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.

	FID #	
Name:		
PART VI COMPUTATION OF THE THROW OUT TAX EFFECT FOR LIMITATION (See Instruction 36)		
Entire not income from Schedule A, line 38		
Allocation factor from Schedule J. line 5	·····	······································
2 Allocated pet income - Multiply line 1 by line 2		<u> </u>
A Tay Pata (See Instruction 11(a))	·····	
Crops Tay Lightlifty - Multiply line 3 by line 4	······	
C Loop Tay Cradite	<del>  _ v.   1</del>	
7 Not Tay Liability - line 5 minus line 6	·····	
8 Surfay - Multiply line 7 by .04	·····	
0. Total Tay I jahility - line 7 phis line 8		
10. Property Fraction (Schedule J. Part III, line 1(c))		
41 Wage Fraction (Schedule J. Part III, line 3(c))	·····	
42 Total New Jersey Receipts (Schedule J. Part III, line 2(f))	·····	·
13. Total Everywhere Receipts (Schedule J, Part III, line 2(g))	<del>''V' </del>	
14. Receipts Fraction (line 12 divided by line 13)	······	
15. Double Weight Receipts (enter amount from line 14)	······   'Y'-	<del></del>
Total (line 10 plus line 11 plus line 14 plus line 15)		
	······	
and the date of the 20		
18. Entire Net Income from screedile A, line 36  19. Allocated Net Income - Multiply line 17 by line 18		
		<del></del>
	22. (	
The DO	23.	
A START OF THE DA	24.	
and the same of th	25.	
www. A minus time OE) This amount should be carried to Form 400 of the CB1-100		
26. Throw Out Tax Income (line 9 minus line 25) This amount should be carried to stand to carried to the designated key corporation	<u></u>	
THEO DY THE DESIGNATED KEY COMPORATION		

### GEMINI COMMUNICATIONS CORP

FEDERAL ID NUMBER
113-319-854/000

#### 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.
- NOTE: If taxpayer does not qualify under this definition, it is not entitled to report as an investment company.
- 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:
    - 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 if 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.
- 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.
- 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)** 

	P14001 D 100 1111 M 11111 1 1 1 1 1 1 1 1 1 1 1	•
1.	. Is this taxpayer registered	and regulated under the Federal investment
	Company Act of 1940 (54	
	"Yes" or "No"	
	If "Yes", give registration of and Exchange Commission	umber and date of registration with the Securities n:
	Reg. No.	
	IMPORTANT NOTE: If the prior to the commenceme authority was not continu	taxpayer's certificate under the Act was not obtained int of the period covered in the return or if such ed during such entire period, then the taxpayer is Regulated Investment Company.

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.

- 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.
- 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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ME AS SHOWN ON RETURN	COPP							FE	EDERAL ID NUMBER 113-319-854/000				
EMINI COMMUNICATIONS	oupoints)	RY INVESTME	NT ANA	LYSIS (S	ee Ins	struction 4	1)						
CHEDULE P TE: Taxpayers must hold at least 80% of the			lancas s	f stack or	titled	to vote an	R teast to h	)% of	the	total nu	ımbe	er of shares of all other	
TE: Taxpayers must hold at least 80% of the classes of stock, except non-voting stoc	k which is limited	and preferred	as to di	ividends, f	or eac	ch subsidia	ary. Do not	.,,,,,,,,,	le ad	vances	to s		
(1)					2)		l l	(3)	)			(4)	
				Percenta	ge of	Interest	1	ook Va			۱.	Dividend Income	
Name of Subsidi	ary			Voting	No	on-Voting	(as report	ed in a	Sche	anie R	) {2	s reported in Schedule A)	
											- -		
			·			<u>,</u>	ļ				-		
										<del></del>			
							<u> </u>						
							<u> </u>				-		
											-		
					i								
otals	4						<u> </u>						
CHEDULE P-1 PARTNERSHIP	NVESTMENT ANA	LYSIS (See I	nstructi	on 42)					Τ ,,	ι Τ		/7\	
(1)	(2)	(3)	1	(4)		Tay Acre	(5) ounting Met	hod		(6) (7) New Tax Payments Mad			
Name of Partnership	Date and State where	Percentage of	Limite	ed i Gen	eral	Flow			Jersey		Behalf of Taxpayer		
LLC, or Other Entity and Federal ID Numbe	Organized	Ownership	Partn	er Par	ner	Through				XUS		by Partnerships	
		ļ	ļ						res	No			
			<u> </u>						+	$\vdash$			
		<u> </u>	<u> </u>	_					╫	++			
		<u> </u>	ļ			<u> </u>			$\vdash$	$\vdash \vdash$			
		<u> </u>	<del> </del>			ļ			<del> </del>	+			
		<u> </u>	<del> </del> -			<del> </del>			十	+-+			
otal Column 7		<u> </u>				<u> </u>				-			
1(a). Enter number of resident and non-resident profession	กัก โมกก์โเพ อโรกก	s with physica /sical nexus w	ıl nexus ith	with New	Jerse				- 1	1(a)			
New Jersey x \$150	x allocation factor	r of the PC .							├	1(b)			
1(a) Total Fee Due - Add lines 1(a) and line	1(b)								··· ├	1(c)			
2 Installment Payment-50% of line 1(c)									}-	2.			
3 Total Fee Due (line 1(c) plus line 2)	**********	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,							··· ├	3.			
4 Loop prior year 50% installment paym	ent and credit (if :	applicable)							···	4 <i>,</i> 5.			
5. Balance of Fee Due (line 3 minus line	4). If the result is	zero or above	, enter ti	nis arnour	t on p	page 1, line	21	•••••					
6. Credit to next year's Professional Corp	poration Fee (if lin	e 5 is below z	ero, ent	er the amo	ount h	iere)	·····		1	0,			
SCHEDULE Q QUALIFIED SUBC	HAPTER S SUBSI	<u>DIARIES (QSS</u>	<u>(S)</u>									Yes X	
1. Does this corporation own any Qualifi	ed Subchapter S	Subsidiaries?				.,		thee	a en	heldiar	ine tl		
Does this corporation own any quality     if yes, list all the QSSS's names, addr	esses, and FID#'s	below. Attacl	i adomio	nai noer i	nece	issaiy. Sep	aracety from	(1103	6 3U	Domina	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	interestinate a record	
QSSS election and whose activities as	e included in this	retum.											
				·····									
						~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~							
							***************************************						
		······································											
A THE PART OF THE PARTY	ION (Con Instruct	ion 44)	·····										
SCHEDULE R DIVIDEND EXCLUSE  1. Dividend income included in Schedule	OH (See menner	1011 441									1.		
	Column (4)	********									2.	(	
- m A Maria Alban Ban (A)	(T)										3.		
mt t.t	nts where taxnav	er owns less t	han 50%	6 of voting	stoc	k and less	than 50%						
of all other classes of stock	isto minio muhaji					,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				4.	(	
m by an Olean Bon Al							,.,.,,,,,,,,				5.		
5. Balance (line 3 less line 4)	,.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		,,,,,,,,,,,,	*****							6.		

FEDERAL ID NUMBER

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		112_21	9-854/000
EMINI COMMUNICATIONS CORP		11331	
SCHEDULE S - PART I DEPRECIATION AND SAFE HARBOR LEASING (SE			
1. Section 179 Deduction	*******************		1689.
to an an analysis of the property acquired after September 10, 2001		····	2922.
to a serior during accounting periods periods of all discussions of the serior of the	y 1, 1000	********	2722
The second secon	13 achieometer muse.	**************************************	
A AMORE to see to placed in service during accounting periods beginning prior to July 7, 1990	9	·····	
***************************************	************		<u>,</u>
the state of sealing after December 31, 1980	++=>+++++++++++++++++++++++++++++++		
to the stand in condensity (2002) 1901			1297.
The second secon	1 9814 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	******	127,0
YUV UI IIII UI UI III ONI NOITH ANN ANN ANN ANN ANN ANN ANN ANN ANN AN	, , , , , , , , , , , , , , , , , , ,		5908.
Solution of the service during accounting periods assets placed in service during accounting periods assets placed in service during accounting periods assets.  10. Total depreciation claimed in arriving at line 28, Schedule A		10	J/00.
Attach Federal Form 4562 to Return and include Federal	ral Depreciation Work	sheet	
Adjustments at Line 32, Schedule A - Depreciation and Certain			
11. Additions  (a) Amounts from lines 3(b), 4, 5, 6 and 9 above	a		
(a) Amounts from lines 3(b), 4, 5, 6 and 9 above  (b) Special Depreciation Allowance - for assets placed in service during accounting			
(b) Special Depreciation Allowance - for assets placed in Service during an appearance - for assets placed in Service during an appearance - for assets placed in Service during a 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	<u> 1689.</u>	
or 50% bonus amount and the regular depreciation on the defected state.  (c) Distributive share of ACRS and MACRS from a partnership	C		
(c) Distributive share of ACRS and MACRS from an election made pursuant to			
(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	đ		
Other Deductions			
(e) Section 179 depreciation in excess of New Jersey allowable deduction.  Fiscal year filers refer to instruction 45	e.		
Fiscal year filers refer to instruction 45  Total line 11 (lines a, b, c, d and e)			1689.
Total line 11 (lines a, b, c, d and e)			
12. Deductions	3		
(a) New Jersey depreciation - (From Schedule S, Part II (A))	h.	2413.	
(a) New Jersey depreciation - (From Schedule S, Part II (B))	ν		
(c) Recomputed depreciation attributable to distributive share of recovery	^		
property from a partnership	V		
line 11/d) solely as a result of that election	v		
(a) The lessee/user should enter the amount of depreciation which would have			
to a strength ander the Internal Revenue Code at December 31, 1980 flau	•		
there been no safe harbor lease election	. <del> </del>		
A COLO MACOS or horse depreciation over accumulated			
	I.		2413.
(attachment of physical disposal of recovery property (attach computations)		12	
(f) Excess of accumulated Acha, MACha, or bonds aspectated and accumulated Acha, and acha, acha, and ach		12	

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N.J. Depreciation on Recovery Property Placed in Service On or After January 1, 1981 and Prior to SCHEDULE S - PART II(A) Taxpayers Fiscal or Calendar Accounting Periods Beginning On and After July 7, 1993.

(A) Description of Property	(B) Month, Day and Year placed in service*	(C) Use Federal basis	(D) Depreciation allowable in earlier years	(E) Method of figuring depreciation	(F) Life or rate	(G) N.J. depreciation computations
ear placed in service acceptable for pe NOT USE "VARIOUS" IN ANY COLUM	ersonal property only.					
NOT USE "VARIOUS" IN ANY COLON iss Life Asset Depreciation Range (CL	ADR) System Deprecia	ation - Attach Computations O .	0.			0
		<u> </u>				
· · · · · · · · · · · · · · · · · · ·						
				<u> </u>		
				<del> </del>	<u> </u>	
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Total Column G	<u></u>	<u> </u>	J <u></u>			

#### **INSTRUCTIONS**

- 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.
- 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 666633 12-11-06 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.
- Any life or rate permissible under the Internal Revenue Code Column F 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.

15

**FEDERAL ID NUMBER** 113-319-854/000

SCHEDULE S - PART II(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 or excess section 179 depreciation was taken.

(A) Description of Property	(B) Month, Day and Year placed in service*	(C) Use Federal basis	(D) Special Depreciation Allowance	(E) Depreciation allowable in earlier years 9605.	(F) Method of figuring depreciation	(G) Life or rate	(H) N.J. Depreciation Computations
See Statemen	+ R	20945.	1689.	9605.			2413.
see statemen							
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<sup>\*</sup> Year placed in service acceptable for personal property only.

#### **INSTRUCTIONS**

- Column A Classify consistent with Internal Revenue Code.
- Column B Clearly segregate property placed in service during each year.
- Column C Basis is to be determined at the date property is placed in service and not as provided after taking the 30% or 50% first-year depreciation allowance.
- Column D State the amount of the 30% or 50% special depreciation allowance taken for the first year the property was placed in service.
- Depreciation allowable under the method adopted and consistently Column E 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.

16

CEMTAIT COMMINICATIONS CORP GEM98541

1019

N.J. Division of Taxation

(8-06)	Attacsi to your a	FEDERAL EMPLOY	ER I.D. NUMBER	N.J. COP	RPORATION NUMBER
DRPORATE NAME					
EMINI COMMUNICATIONS COL	RP	113-319-	-854/000	<u> </u>	
Int Line to Compute Your Und	ernavment		DADT II		
Note: If you meet any of the exceptions	that avoid the underpayment	charge for ANY quarter, con	(a)		(b)
	•				
Amount of 2006 Tax - Refer to line 1 instruction			5 ]	75.	5382.
and of tine 1. If you were qualified and elected to	make a single payment in lie	u of paying installments	. 16	558.	4844.
antor you /See instruct	ions)		3.0	,,,,,,,	
Prior year's tax - Enter the total of lines 15, 17 and lines 11 and 13 from page 1 of the 2005 CBT-100	18 from page 1 of the 2005 ( Enter the came amount in f	columns (a) and (b)	103	365.	10365
					` A O A A
. Enter the lesser of Lines 2 or 3	***************************************			558.	(d)
	(a)	(b)	(c)		/u/
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	09/15/2	006	12/15/2006
Enter 25% of Line 4 in Columns (a) through (d)	1164.	1165.	1	211.	1212
y g	390.				
(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.				
3. Add lines 7(a) and 7(b)	<u> </u>				
Underpayment (subtract line 6 from line 8)		Refer to st	atement		
PART II Exceptions					
10. Total amount paid or credited from the begin- ning of the tax year through the installment					200
dates that correspond to the 15th day of the 4th, 6th, 9th and 12th months of your tax year	390.		····	390.	100% of tax
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 sur-	25% of tax	50% of tax	75% of ta:	x	100% of tax
tax and taxable periods of less than one year	22.5% of tax	45% of tax	67.5% of t	ax	90% of tax
			1		
12. Exception 2, tax based on annualized tax					<u></u>
PART III Installment Interest Du	le				
13. Amount of underpayment from line 9					
14. Enter same installment dates used above at in	j				
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.)					
47 tubuund					
17. Interest	(a) and (d) of line 17			^	31
18. Installment interest due - Add columns (a), (b)  Enter the total here and on page 1, line 25, of l	Form CBT-100 or page 1, line	22 of Form CBT-1008 SQ	<u>s Statemer</u>	<u>ITУ</u>	.  31

Penalty and Interest Summary	Statement 1
late payment penalty Late payment interest Underpayment penalty	311
Total penalties and interest included in return	311

Schedule A	Other Federal Income	Statement	
Description		Amount	
New Jersey Tax Refund -	Based on Income	53	5.
Total to Schedule A, lin		53	35.
anhadulo A	Other Federal Deductions	Statement	3
Schedule A			
Description		Amount	
OFFICE SUPPLIES			38. 93.
PROFESSIONAL FEES	·		12.
POSTAGE & DELIVERY			18.
BUSINESS INSURANCE			50.
DUES & SUBSCRIPTIONS			15.
ON LINE SERVICE			00.
PARKING/TOLLS			05.
PRINTING & REPRODUCTION		401	
TRAVEL		9	27.
TELEPHONE		77	82.
AUTO LEASING		48	72
OFFICE EXPENSE		11	10
BANK CHARGES		7874	73
CONSULTING SERVICES			64
FILING FEES			107
AUTO OIL & GAS			381
PAYROLL SERVICES			329
AUTO INSURANCE			200
OFFICE CLEANING			125
CUSTOMER REFUND			<b>450</b>
EQUIPMENT RENTAL			906
LICENSES & PERMITS PROFESSIONAL DEVELOPMENT	<b>ग</b> ार		475
RECRUITING	• <del>***</del>		119
UTILITIES			287
INCENTIVES			150
HEALTH INSURANCE			818
COMMISSIONS			584
WEB MARKETING			800
Meals and Entertainmen	t	25	641
			065

Schedule A	Other Deductions		Statement	4
Description			Amount	
<del>-</del> "	funds included in Line 10		53	35.
			53	35.
Total to Schedule A,	line 33(b)			
Schedule B	Other Current Liabili	ties	Statement	5
Description		Beginning of Tax Year	End of Ta Year	x
		4836.		0.
CREDIT CARDS PAYROLL LIABILITIES		0.	34	16.
Total to Schedule B,	line 23	4836.	34	16.
Schedule C	Expenses Recorded on Books, on Return	not Deducted	Statement	(
Description			Amount	
**************************************	mont		250	540
Travel and Entertain			25	640
Total to Schedule C,	Time o(c)			

chedule F	Со	rporate ar	Office nd Comp	ers -	Infor tion	mation		Sta	tement	7
Name, Address, T	ritle, SSN		Dates From	Empl	oyed To	Percent Common	Stock		ount of pensation	n —
ADAM GOLDBERG	VAYNE, NJ									
7470 PRES	082-50-	-3812				50.00%	.00%		123554	•
PETER GOLDBERG 320 EAST 83RD S	r apr 2e 1	NEW								
ORK, NY 10028 P	082-50-	-3829				50.00%	٠00%		123554	
Total to Schedu	le F								247108	}.
Description Date in Svc	Method	Life		Basi	5	Accun	n Depr	NJ	Cur Depr	c
COMPUTER UPGRAD	200DB	5.00	**************************************		1795.		1485.	***************************************	20	07
BUSINESS EQUIPM 02/10/03	200DB	10.00			9000.		3816.		103	37
COMPUTER SYSTEM 03/14/03	IS 200DB	10.00			10150.		4304.		110	69
Total to Schedu	ile S, Par	t IIB			20945.		9605.	hanne de la companya	24	13
Form CBT-160	C	Computat	ion of	Unde	rpayme	ent Pena	lty	St	atement	
Q T EVENT R AMOUNT TY	REMAINI PE UNDERPA			ERIOD DERPA	OF YMENT	MON	S INTER		AMOUNT PENALT	
A <390.>	P < Q R	<390.> 0 774. 0 774. 1	4/15/2 4/15/2 0/15/2	006 1	.0/15/2 04/15/2	0 2006 6 2007 6	10.	.00% .00% .25%		3: 4:

	GEMINI COMMUN	NICATIONS CORP					11-3319854
В	1165.	Q 1165. R 1165.		10/15/2006 04/15/2007	<b>4</b> 6	10.00% 11.25%	39. 66.
С	1211.	Q 1211. R 1211.		10/15/2006 04/15/2007	1 6	10.00% 11.25%	10. 68.
D	1212.	Q 1212	12/15/2006	04/15/2007	4	11.25%	45.
	Total to Form	CBT-160, Line	e 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

4562

**Depreciation and Amortization** (including Information on Listed Property)

OTHER

NJ

OMB No. 1545-0172

Sequence No. 67

Department of the Treasury Internal Revenue Service

See separate instructions.

Attach to your tax return.

Business or activity to which this form relates Identifying number Name(s) shown on return 11-3319854 Other Depreciation GEMINI COMMUNICATIONS CORP Part 1 Election To Expense Certain Property Under Section 179 Note: If you have any listed property, complete Part V before you complete Part I. 25000. 1 Maximum amount. See the instructions for a higher limit for certain businesses 2 Total cost of section 179 property placed in service (see instructions) 2 200000. Threshold cost of section 179 property before reduction in limitation 3 4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions ...... (b) Cost (business use only) (a) Description of property 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 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 \_\_\_\_\_\_ 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. 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) 14 placed in service during the tax year 15 Property subject to section 168(f)(1) election 15 16 Other depreciation (including ACRS) Part III MACRS Depreciation (Do not include listed property.) (See instructions.) 5335 17 MACRS deductions for assets placed in service in tax years beginning before 2006 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 (c) Basis for depreciation (business/imparts) (b) Month and (g) Depreciation deduction (e) Convention ousiness/investment use only - see instructions) (a) Classification of property 19a 3-year property 5-year property b 7-year property 10-year property d 15-year property 20-year property f S/L 25 yrs. 25-year property g S/L 27.5 yrs. MM Residential rental property MM S/L h 27.5 yrs. S/L MM 39 yrs. Nonresidential real property S/L ì MM Section C - Assets Placed in Service During 2006 Tax Year Using the Alternative Depreciation System S/L Class life 20a S/L 12 yrs. 12-year ь S/L MM 40 yrs. 40-year Part IV Summary (see instructions) 1297. 21 Listed property. Enter amount from line 28 22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. 6632. Enter here and on the appropriate lines of your return. Partnerships and S corporations • see instr. .....

Form 4562 (2006)

LHA For Paperwork Reduction Act Notice, see separate instructions.

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

Listed Property (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used to entertainty. Notes 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 (Cautions: See the Instructions for limits for passenger automobiles.)  4a De you have evidence to support the business/misement use calimant? If yes to be the section of the standard property which is the evidence written? If yes to be the instructions for limits for passenger automobiles.)  4a De you have evidence to support the business/misement use calimant? If yes to be the instructions for limits for passenger automobiles.)  4a De you have evidence to support the business/misement use calimant? If yes to be the instructions for limits for passenger automobiles.)  4a De you have evidence to support the business/misement use calimant? If yes to be the instructions for limits for passenger automobiles.)  4b De you have evidence to written? If yes to be the instructions for limits for passenger automobiles.)  4c De you have evidence to written? If yes the instructions for limits for passenger automobiles.)  4c De you have evidence to written? If yes the instructions for limits for passenger automobiles.)  4c De you have evidence to written? If yes the instructions for limits for passenger automobiles.)  4c De you have evidence to written?  4c De you have evidence to written?  4c De you have evidence to written?  4c De you have evidence to you ment and the property passenger automobiles.  4c De you for property and property is a passenger automobiles.  4c De you for you for the passenger automobiles.  4c De you for for the passenger automobiles.  4c De you for you for the passenger automobiles.  4c De you for you for your evidence to written and your evidence to your evidence to your evidence to your evidence to your evidence		4562 (2006)	GEM1	INI COM	MUNIC	ATIO	NS C	ORP							3198		
recreation, or annewsperson. An experimentally such your area undon the standard mileage rate or decluting base expenses, complete only 244, 245, columns (a) through 26 of Section A. of Section A. of Section C. of applications of the section of the profession of the section o		XXXXXXX	- (l ludo ou	tomobilee cer	tain other	vehicles	s, cellula	r teleph	ones	, certa	in co	mputers	, and pro	perty u	sed for e	entertair	iment,
section A. Depreciation and Other Information Causaries. See the instructions for similar for passenger submobiles.)  4a. De yet have evidence to support the business investment use claimed? It is not to the control of the property of the	<b>18:18</b>	recreation, or a	musement.)	fatavara ava reni	ina tha ata	andard r	nileana I	ate or d	leduc	tina le	ase e	expense,	complet	e only 2	4a, 24b	, columi	15 (a)
setion A - Depreciation and Other Information (Caution: See the Instructions for Information (Caution: See the Instruction: See the Instruction of Instruction: See the Instruction: See the Instruction of Instruction: See the Instruction: See the Instruction: See the Instruction: See the Instruction of Instruction: See the Instruction of Instruction: See the Instruction: See the Instruction of Instructi		44	raction A city	of Spetion H. A	ina Sectio	のし川田	フレルしせいに	7,									
46. Do you have evidence to support the business/meximent use chimned? S   Yes   No   249 is 1 res.; is the introduction of the property of the property of the property is supplicated by the property of the		nn A - Depreciation a	nd Other Inf	ormation (Cau	rtion: Sec	the ins	truction	s for Ilmi	its for	passe	enge	r automo	biles.)				=
Type of property    Special property   Special prop	ecu	No you have evidence to s	unnort the hus	iness/investmer	nt use claim	ned?	X Yes		No	24b lf	'Ye	s," is the	evidenc	e writter	17 X	Yes	
Type of groupsty (list withints first) place in the process of the	.43 1		(b)	(c)						<b>(f)</b>		(g)	·				• .
(itilit whiches first)   services   services			Date			• •	Basis	for depreci	ation pent					Depreci	ation		
5 Special allowance for qualified Rew York Liberty or Gulf Opportunity Zone property placed in service during the tax year and used more than 50% in a qualified business use:  1		(list vehicles first )			e othe	r basis				peno	10	Conver	ILIUII	ucuuc		COS	<b>:t</b>
and used more than 50% in a qualified business use:    Property used more than 50% in a qualified business use:   1		· · · · · · · · · · · · · · · · · · ·				Zone pro	perty pla	çed in se	rvice	during	the ta	x year					
8 Property used more than 50% in a qualified business use:	25 8	pecial allowance for quali	n a avalifiad hi	rejuece nea	pp								25				
1   56   56   12972   5 00   54HY   1297.	<u>a</u> 1	nd used more than 50% i	n E004 in a o	ualified husine	ss use:												
1	26 P	roperty used more tha	l I				T										
Property used 50% or less in a qualified business use:  AUTO																	
Property used 50% of tests in a qualified business uses:   AUTO																	
AUTO   0.6.1.03.61 48 - 50 %   26 / 48 - 50 %   27 / 40 .   1				<u> </u>						<u> </u>							
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 7, page 1  29 Add amounts in column (h), lines 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) (b) (c) (vehicle vehicle vehic	27 F	roperty used 50% or	ess in a quai	Med Dusiness	use. .   2	6746	5.1	129	72.	5.0	0	s/L·-F	IY	12	297.		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1	AU'	<u>ro</u>		1	<del>-</del>	.0/40	<del>'`</del>			<u> </u>							
Add amounts in column (i), lines 25 through 27. Enter here and on line 21, page 1										<del>                                     </del>							
28 Add amounts in column (i), lines 25 through 27. Enter feres and on line 7, page 1  Section B - Information on Use of Vehicles  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.  20 Total business/investment miles driven during the year (do not include commuting miles)  31 Total commuting miles driven during the year 1 1872  32 Total other personal (noncommuting) miles driven.  33 Total miles driven during the year.  Add lines 30 through 32.  34 Was the vehicle available for personal use during other vehicles available for personal use during off-duty hours?  35 Was the vehicle available for personal use the year vehicle available for personal use of vehicles which are yet which 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.  37 Do you maintain a written policy statement that prohibits all personal use of vehicles, except commuting, by your employees?  38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees?  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.			1 :		<u>% </u>		<u> </u>			<u> </u>			28	12	297.		
Section B - Information on Use of Vehicles Complete this section for vehicles used by a sole proprietion, 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) (b) (c) (d) (e) (vehicle Vehicle	28 /	Add amounts in colum	n (h), lines 25	through 2/. E	nter nere	and on	#IIIE Z.I,	page :								3,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person.  16 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 to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those 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.  10 Total ownmuting miles driven during the year at the part of the par	29 /	Add amounts in colum	n (i), line 26. l	Enter here and	on line 7,	page	*******	•••	434-				**********				
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Form **4562** (2006)

OTHER

2008 DEPRECIATION AND AMORTIZATION REPORT Other Depreciation

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628102 07-28-06

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# 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. Teleo Experts agrees to support the participation of small and minority-owned Telecommunications businesses in the Telecommunications industry. Teleo 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, Teleo Experts will make efforts to identify and inform minority-owned and small businesses that are qualified and capable of providing goods and services to Teleo Experts of such opportunities. Teleo 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, Rutherfod, 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: Cold Strage By: Adam Goldberg, COO /W

Dated: \_\_\_\_\_, 2009

# $\label{eq:exhibit L} Exhibit L$ 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 (10XXXX/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 carries 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
411/555-1212
00+ intraexchange number
1 + 7 or 10 digits
0 + 7 or 10 digits interexchange number
10XXX or 101XXXX + 0
10XXX or 101XXXX + 0 +7 or 10 digits
10XXX or 101XXXX + 7 or 10 digits

PSAP on originating line number
Directory Assistance Operator
Operator
IntraLATA Toll Provider
IntraLATA Toll Provider
InterLATA Toll Provider
XXX/XXXX Carrier

XXX/XXXX Carrier XXX/XXXX Carrier 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 statues 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 #: <u>4116</u> 8	3307	
WHEREAS,	TELCO EXPERTS, LLC	(the "Principal"). has
applied to the Te	nnessee Regulatory Authority for a	uthority to provide telecommunications services in the State of Tennessee; and
required to file the proceeding brought	his bond in order to obtain such aut	ter 4, Section 125(j) of the Tennessee Code Annotated, as amended, the Principal is hority and to secure the payment of any monetary sanction imposed in any enforcement Code Annotated or the Consumer Telemarketing Act of 1990 by or on behalf of the
WHEREAS.	PLATTE RIVER INSURANCE	COMPANY
(the "Surety"), a	corporation licensed to do busines	is in the State of Tennessee and duly authorized by the Tennessee Commissioner of tate pursuant to Title 56, Chapter 2 of the Tennessee Code Annotated, has agreed to mply with the provisions of Title 65, Chapter 4, Section 125(j) of the Tennessee Code
accordance with dollars (\$20,000 imposed against Tennessee Code	the provisions of Tennessee Code (00) lawful money of the United State the Principal, its representatives, Annotated or the Consumer Tele	Principal and the Surety are held and firmly bound to the STATE OF TENNESSEE, in Annotated, Title 65, Chapter 4, Section 125(j), in the full amount of twenty thousand ates of America to be used for the full and prompt payment of any monetary sanction successors or assigns, in any enforcement proceeding brought under Title 65 of marketing Act of 1990, by or on behalf of the TRA, for which obligation we bind gns, each jointly and severally, firmly and unequivocally by these presents.
annual renewal p the liability of th bond shall not ex such cancellatio	period or portion thereof shall constitute Surety shall not be cumulative, as acceed Twenty Thousand Dollars (\$2)	day of DECEMBER, 2008, and shall be continuous; provided, however, that each ute a new bond term. Regardless of the number of years this bond may remain in force, and the aggregate liability of the Surety for any and all claims, suits or actions under this 0,000.00). The Surety may cancel this bond by giving thirty (30) days written notice of fied mail, it being understood that the Surety shall not be relieved of liability that may ancellation.
PRINCIPAL		SURETY
		PLATTE RIVER INSURANCE COMPANY
Name of Compa	ny authorized by the TRA	Name of Surety
,		350 SANSOME ST. #1000, SAN FRANCISCO, CA 94104
Company ID # a	as assigned by TRA	Address of Surety
SIGNATURE OF Name:	PRINCIPAL	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.)

ACKNOWLEDGMENT OF PRINCIPAL
STATE OF TENNESSIE /
COUNTY OF Peng
Before me, a Notary Public of the State and County aforesaid, personally appeared The House
Will Mildill I still beisolistiv accordanted stid mild, abou ostil section leased milder to be the many destruction and expenses
bond on behalf of, and he acknowledged to me that he executed the same.
WITNESS my hand and seal this 3 st day of Dell, 2008.
My Commission Expires:
Notary Public
Notary Public, State
ACKNOWLEDGMENT OF SURETY  GARY E. RESKA No. 01 RE4507177  Commission Expires  STATE OF KKNIKKSKEE CALIFORNIA
STATE OF KENNIESSEE 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 PLATIE RIVER INSURANCE O., 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 , 20002012 looky forly life
Notary/Public Post Topped Notary
ROSALYN JORDAN-MILLS COMM. #1798963 NOTARY PUBLIC - CALIFORNIA ORANGE COUNTY My Comm. Expires May 25, 2012  ROSALYN JORDAN-MYLLS  ROSALYN JORDAN-MYLLS
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

<u> </u>		
STATE OF CALIFORNIA	<b>)</b>	
County of ORANGE	}	
On <u>DECEMBER 19, 2008</u> before me, <u>ROSALYN</u>	JORDAN-MILLS, NOTARY PUBLIC  Here Insert Name and Title of the Officer	
personally appeared MICHAEL J. WASKO III		
politically appeared	Name(s) of Signer(s)	
ROSALYN JORDAN-MILLS COMM. #1798963	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	
NOTARY PUBLIC - CALIFORNIA ORANGE COUNTY My Comm. Expires May 25, 2012	the State of California that the foregoing paragraph is true and correct.	
<del>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</del>	Witness my hand and official soal.	
Place Notary Seal Above	Signature of Novary Profile ROSALYN JORDAN-MILLS	
OPTIONAL -		
Though the information below is not required by law, and could prevent fraudulent removal and	it may prove valuable to persons relying on the document 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	☐ Individual ☐ Corporate Officer — Title(s):	

# PLATTE RIVER INSURANCE COMPANY POWER OF ATTORNEY

41168307

TOWER OF ALTORNET
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
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 Chairman & CEO  STATE OF WISCONSIN COUNTY OF DANE  Attest:  PLATTE RIVER INSURANCE COMPANY  ACEBRACK*  NEBRACK*  NEBRACK*
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.
STATE OF WISCONSIN COUNTY OF DANE S.S.:  CERTIFICATE  Daniel W. Krueger Notary Public, Dane Co., WI My Commission Is Permanent  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 beer 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 , 2 008
SEAL  SEAL  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.

PR-POA (8-07)