



July 19, 2011  
*Via Overnight Delivery*

Ms. Sharla Dillon  
Dockets and Records Manager, Utilities Division  
Tennessee Regulatory Authority  
460 James Robertson Parkway  
Nashville, TN 37243-0505

TR.A.F

11-00117

**Re: G3 Telecom USA, Inc. - Application for Certificate to Provide Operator Services and/or Resell Telecommunications Services in Tennessee**

Dear Ms. Dillon,

Enclosed for filing are the original and thirteen (13) copies of the Application for Certificate to Provide Operator Services and/or Resell Telecommunications Services in Tennessee filed on behalf of G3 Telecom USA, Inc. Attachment 4 of this application contains the financial statements of the Application which are provided, under seal, concurrently with this application. Also enclosed is the \$50 filing fee.

The Applicant is in the process of obtaining a surety bond which will be submitted as soon as this is available.

Questions regarding this filing may be directed to my attention at (407) 740-3031 or via e-mail at sthomas@tminc.com.

Please acknowledge receipt of this filing by returning, file-stamped the extra copy of this cover letter in the self-addressed, stamped envelope enclosed for this purpose.

Thank you for your assistance.

Sincerely,

Sharon Thomas  
Consultant to G3 Telecom USA, Inc.

*Enclosure*  
*ST/im*

cc: Shams Manji, G3 Telecom USA  
File: G3 - TN IXC  
TMS: TN1100

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

PS-03773 Rev 1/09

**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 1: General Information**

A. Name of Applicant: G3 Telecom USA, Inc.  
Address: 1039 McNicoll Avenue  
  
City, State, Zip: Toronto, Ontario Canada M1W 3W6  
  
Tenn. Secretary of State Certificate of Authority ID: \_\_\_\_\_  
  
Federal Taxpayer ID Number: 98-0595391  
  
Any trade name(s) assumed name(s) or fictitious name(s) used by applicant: Not Applicable

If applicant has affiliate(s) engaged in providing telecommunications services, provide the above requested information for each affiliate(s), as well as for the applicant. Not Applicable.

Address: \_\_\_\_\_  
City, State, Zip: \_\_\_\_\_ Phone: \_\_\_\_\_  
(Use additional pages if necessary)

**\*\*\*IMPORTANT INFORMATION\*\*\***

Docket Number: _____	Company ID Number: _____
	Date Approved: _____
	Evaluator: _____

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

G3 Telecom USA, Inc. was incorporated under the laws of the State of Delaware on August 19, 2008. A copy of the Company's Articles of Incorporation is included as Exhibit 1. A Copy of the certificate to transact business in the State of Tennessee is included as Exhibit 2.

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

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

Information to be included:

NAME:

TITLE

BUSINESS ADDRESS

PHONE NUMBER

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

**Provide the above requested information of separate attachments.**

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

☐ Yes ☒ No **If yes, please explain fully.**

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

☐ Yes ☒ No **If yes, please explain fully.**

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

☐ Yes ☒ No **If yes, please explain fully.**

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

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

- G. Has the applicant or any of its parent companies, subsidiaries, affiliates, owners, partners, LLC 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, LLC members, directors, officers, five percent (5%) or more shareholders or beneficiaries (of a trust) been indicted, convicted, pled guilty or pled nolo contendere to a felony in Tennessee or elsewhere?

☐ Yes ☒ No If yes, please explain fully.

- H. Name any telephone number of contact person authorized to respond to Authority inquiries regarding company operations Monday through Friday.

Name: Rajan Arora Phone No.: (416) 499-5463 Fax No.: (416) 499-6612

Toll Free: (888) 315-3050 E-mail Address: rajan@g3telecom.com

- (1) Name and telephone number of contact person authorized to respond to Authority inquiries regarding this filing Monday through Friday

Name: Sharon Thomas Phone No.: (407) 740-3031 Fax No.: (407) 740-0613

Consultant to G3 Telecom USA at Technologies Management, Inc.

Toll Free: \_\_\_\_\_ E-mail Address: stthomas@tminc.com

- I. 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.

Phone Number: (888) 315-3050 Alternate Phone Number (416) 499-5463 / rajan@g3telecom.com

Address: 1039 McNicoll Avenue

City, State, Zip Toronto, Ontario Canada M1W 3W6

- J. Provide the name and address of the registered agent for service of process:

Name: National Registered Agents

Address: 2300 Hillsboro Road, Suite 305

City, State, Zip: Nashville, TN 37212

- 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)

Name: Same as Above.

Address: \_\_\_\_\_

City, State, Zip: \_\_\_\_\_

Part II:

A. 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. **Provide the above information on Appendix I.**

The Company will not provide operator services.

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

G3 Telecom USA, Inc. is initiating operations and applying for the appropriate regulatory authority, where needed, to operate as a long-distance reseller in several other states, including Arkansas, California, Florida, Georgia, Illinois, Massachusetts, Michigan, New Jersey, Nevada, New York, Ohio, Texas and Washington.

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

None.

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

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

None.

E. Areas in Tennessee to be served:

G3 Telecom USA, Inc. proposes to offer its services statewide in Tennessee.

F. What type of customers will the applicant serve?

- ☒ Business
- ☒ Residential
- ☐ Aggregators  
(e.g. Hotels, Payphones)
- ☐ 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?

☐

Yes

☒

No

If yes, please specify amount:

H. Are your prices for intrastate services plus any PIF equal to or less than the dominant carriers' price for similar services?

☒

Yes

☐

No

I. Describe the type of services and price that the applicant will be offering in Tennessee on the Informational Tariff Form found in Appendix II<sup>1</sup>.

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

The Customer may request a local access number or is assigned a toll free telephone number. The local access number or Toll Free number varies upon the customer's location.

K. Does the applicant now have or plan to have any telecommunications' facilities (e.g. switched, fiber lines) in Tennessee?

No. G3 Telecom USA will use the facilities of its underlying carrier and does not plan to have any facilities in Tennessee.

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

The Applicant uses the facilities of its underlying carrier - AT&T.

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<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.

M. Will the applicant be utilizing the local telephone company's billing system or billing customers directly<sup>2</sup>?

The Company will bill its customers directly.

N. Describe briefly how the applicant plans to market their services in Tennessee?

G3 Telecom USA, Inc. advertises its services on the internet and via direct marketing.

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

Company Name	Contact	Address	Phone

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

Customers do not presubscribe to the Company's services. Accordingly, slamming is not possible for this type of service.

Q. Applicant has the ability and agrees to honor the form of call blocking that the consumer has subscribed to with their local telephone company.

☒ Yes      ☐ No

R. Applicant gives permission to the local telephone company to provide the Authority a periodic sample of the reseller's intrastate toll calls. The purpose of this analysis is to audit the reseller's rates to assure they are at or below the dominant carrier's tariffed rates.

☒ Yes      ☐ No

<sup>2</sup> A copy of a bill is required if the applicant is going to bill the customer directly.

S. Is the Applicant aware of the requirement to insure that any telephone call made between two points in the same county in Tennessee shall be classified as toll-free and not billed to any customer pursuant to Tennessee Code Annotated § 65-21-114?

☒ Yes ☐ No

T. Is the Applicant aware of the TAR Code database maintained by BellSouth, its use to insure compliance with T.C.A. § 65-21-114 and the procedures used to enter telephone numbers in that data base?

☒ Yes ☐ No

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



Part III: Organization Structure

A. Applicant's organizational structure

- ☒ Corporation  
☐ Publicly Traded Corporation  
☐ Subsidiary of a Publicly Traded Corporation  
☐ Limited Liability Corporation **Attach a copy of the articles of organization and operating agreement along with amendments (Please see EXHIBIT 1)**  
☐ Other Form of Corporation –

List type \_\_\_\_\_ (Example S Corporation)  
**Attach a copy of the charter, bylaws and/or certificate of incorporation.**

- ☐ Association **Attach a copy of the charter, bylaws and/or certificate of incorporation and Letter of Authorization from Tennessee Secretary of State**
- ☐ Joint Stock Association **Attach a copy of the charter, bylaws and/or certificate of incorporation and Letter of Authorization from Tennessee Secretary of State**
- ☐ Trust **Attach a copy of the trust agreement and Letter of Authorization from Tennessee Secretary of State.**
- ☐ Individual **Attach a copy of the Letter of Authorization from Tennessee Secretary of State**

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

- (a) The date and State of formation/incorporation:
- (1) Parent Company, if applicable:
- (b) Attach a certificate of good standing from the state in which the applicant was incorporated/formed.
- (1) Attach a copy of Certification of Authority issued by Tennessee Secretary of State showing corporation's authority to engage in business in Tennessee.
- (c) Describe the corporate structure of the applicant, including the identity of any parent or subsidiary of the applicant. Disclose whether any parent or subsidiary is publicly traded on any stock exchange.
- (d) Provide the history of material litigation and criminal convictions of every current director, executive officer, or key shareholder of the applicant for the ten-year period prior to the date of this application.
- (e) If applicable, attach a copy of the instrument creating the trust and all amendments thereto:

B.

- ☐ Proprietorship
- ☐ General      Attach a copy of the partnership agreement along with any amendments.
- ☐ Limited      Attach a copy of the certificate of limited partnership agreement along with any amendments.
- ☐ Other      Explain on separate sheet

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

- (a) Identify the place and date of the applicant's qualifications to provide telecommunications services in this state.
- (b) List the full name, social security number and address of the owners, if a sole proprietorship, or all partners identifying the percentage of ownership:

**ATTACH ADDITIONAL PAGES AS NECESSARY**

C. Number of employees:      The Company has approximately 25 employees.

Part IV: Financial Information

A. Address where business records are kept:      1039 McNicoll Avenue, Toronto, Ontario Canada M1W 3W6

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

(1) Fiscal year end:      Month      December      Day      31

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

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

Not Applicable

(4) Period covered by financial statement attached:      Exhibit 6 includes Balance Sheet and Year End Statement.

C. Does the applicant currently have an internal auditor and/or internal audit program?

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

Not Applicable.

Part VI: Rule Compliance Agreement

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

Mail the completed application and a check for \$50.00 to:

Tennessee Regulatory Authority  
P.O. Box 198907  
Nashville, TN 37219-8907.

Should you have any questions, call (615)741-7489, ext. 163.

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

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

**Having been duly sworn, and under the penalties of perjury, I hereby certify that the representations in the 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

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Printed Name

**For Corporations  
And Other Organizations**

G3 Telecom USA, Inc  
Name of Corporation

BY:

  
Signature

Rajan Arora

Printed Name

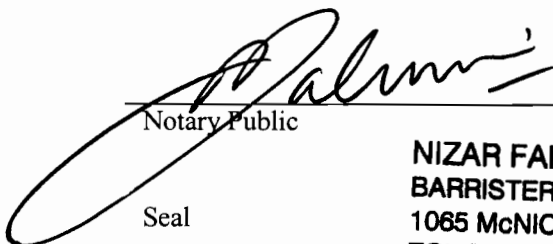
Secretary / Treasurer

Title

ATTEST:

\_\_\_\_\_  
Title

On this the 11<sup>TH</sup> day of MARCH, 2011 before me, a Notary Public, RAJAN ARORA known to me to be the person(s) named in, and who executed the foregoing application, being duly sworn according to law, deposes and says that the statements and representations set forth in the above application are true and correct to the best of his/her knowledge and belief.

  
Notary Public

Seal

**NIZAR FAKIRANI B.A LL.B  
BARRISTER & SOLICITOR  
1065 McNICOLL AVE. 2<sup>ND</sup> FLOOR  
TORONTO ONT M1W 3W6  
TEL: 416-444-4043**

## Appendix I

Reseller Name	Address	Contact Person	Phone Number
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Not Applicable. G3 Telecom USA, Inc. is not reselling its services to any other carriers in Tennessee.

**Appendix II**  
**Informational Tariff Sheet**

Description of Service	Applicant proposed Price Change to consumer	Dominant Carriers <sup>3</sup> Price for similar service

G3 Telecom USA, Inc. proposes to operate pursuant to market regulation, in accordance with amended T.C.A. Section 65-5-109 enacted May 21, 2009.

<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.

**G3 TELECOM USA, INC.**

**EXHIBIT 1**

**Articles of Incorporation**

State of Delaware  
Secretary of State  
Division of Corporations  
Delivered 11:27 AM 08/19/2008  
FILED 11:11 AM 08/19/2008  
SRV 080882578 - 4589250 FILE

CERTIFICATE OF INCORPORATION  
of  
G3 Telecom USA Inc.

FIRST: The name of this corporation is: G3 Telecom USA Inc.

SECOND: The address of its registered office in the State of Delaware and the name of its registered agent is Agents and Corporations, Inc., 1201 Orange Street, Suite 600, Wilmington, New Castle County, Delaware 19801.

THIRD: The nature of the business or purposes to be conducted or promoted is to engage in any lawful act or activity for which corporations may be organized under the General Corporation Law of the State of Delaware.

FOURTH: The total number of shares which the corporation is authorized to issue is 1,500 shares of no par common voting stock.

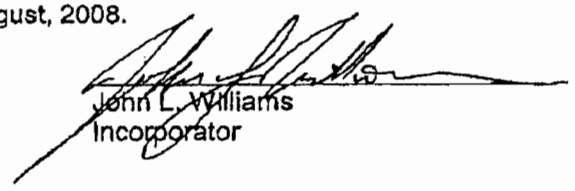
FIFTH: The name and mailing address of the incorporator is: John L. Williams, 1201 Orange Street, Suite 600, Wilmington, Delaware 19801.

SIXTH: The corporation is to have perpetual existence.

SEVENTH: The directors shall have concurrent power with the stockholders to make, alter, amend, change, add to or repeal the By-Laws of the corporation.

EIGHTH: No director shall be personally liable to the Corporation or its stockholders for monetary damages for breach of fiduciary duty as a director. Notwithstanding the foregoing sentence, a director shall be liable to the extent provided by applicable law, (i) for breach of the director's duty of loyalty to the Corporation or its stockholders, (ii) for acts or omissions not in good faith or which involve intentional misconduct or a knowing violation of law, (iii) under Section 174 of the General Corporation Law of Delaware; or (iv) for any transaction from which the director derived an improper personal benefit. This Article Eighth shall not eliminate or limit the liability of a director for any act or omission occurring prior to the date when this Article Eighth became effective.

I, the undersigned, being the incorporator hereinbefore named, for the purpose of forming a corporation pursuant to the General Corporation Law of the State of Delaware, do make this Certificate, hereby declaring and certifying that this is my act and deed, and the facts therein stated are true and, accordingly, I have hereunto set my hand and seal this 19<sup>th</sup> day of August, 2008.

  
John L. Williams  
Incorporator



MINUTES OF MEETING OF INCORPORATOR  
OF  
G3 Telecom USA Inc.

The meeting of the incorporator of the above-named corporation was called and held on August 19, 2008 at 1201 Orange Street, Suite 600, Wilmington, Delaware, 19801 pursuant to a written waiver of notice signed by the incorporator, fixing time and place.

The following incorporator, being the only incorporator of the corporation, was present in person: John L. Williams.

Said incorporator served as both chairman and secretary of the meeting.

The chairman reported that the Certificate of Incorporation was filed in the Office of the Secretary of State of Delaware on August 19, 2008 and that a certified copy thereof will be forwarded by the Office of the Secretary of State of Delaware to the Office of the Recorder of Deeds in and for New Castle County, Delaware, and that the secretary was instructed to cause a copy of such Certificate of Incorporation to be inserted in the minute book.

The secretary presented a form of By-Laws for the regulation of the affairs of the corporation, which was read, section by section.

Upon motion duly made, seconded and carried it was:

RESOLVED, That the By-Laws submitted at and read to this meeting be and the same hereby are adopted as and for the By-Laws of this corporation, and that the secretary be and hereby is instructed to cause the same to be inserted in the minute book immediately following a copy of the Certificate of Incorporation.

The Chairman stated that the next business before the meeting was the election

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of the Board of Directors.

The following persons were nominated to hold office for the ensuing year or until their respective successors are elected:

Sonia Arora

Rajan Arora

No other nominations having been made, the polls were duly opened and the incorporator having voted by ballot, the chairman declared the polls closed.

Thereupon, the secretary canvassed the vote cast and made and presented to the chairman the results of the election. The nominees were found to have received the number of votes opposite their names:

<u>NAME</u>	<u>NUMBER OF VOTES</u>
Sonia Arora	-1- Vote
Rajan Arora	-1- Vote

The chairman thereupon declared the following persons elected directors of the corporation to hold office until the first annual meeting of stockholders or until their successors are elected and qualified:

Sonia Arora

Rajan Arora

Upon motion duly made, seconded and carried, it was:


RESOLVED, That the Board of Directors be and is hereby authorized, in its discretion, to issue the shares of the capital stock of this corporation to the full amount or number of shares authorized by the Certificate of Incorporation, in such amount and for such consideration as from time to time shall be determined by the Board and as

may be permitted by law.

The secretary was instructed to file with the minutes of this meeting, the following:

1. Waiver of notice of this meeting; and
2. Ballot of Directors.

Upon motion duly made, seconded and carried, the meeting thereupon adjourned.



Secretary

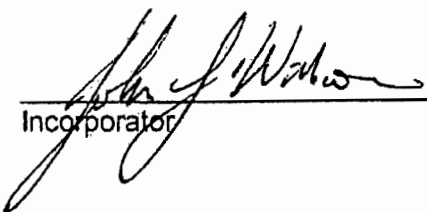
Date: August 19, 2008

CALL AND WAIVER OF NOTICE  
OF  
MEETING OF INCORPORATOR  
OF  
G3 Telecom USA Inc.

I, the undersigned, being the incorporator of the above-captioned corporation, incorporated under the laws of the State of Delaware, hereby waive notice of the time, place and purpose of the first meeting of this corporation and call said meeting as follows:

Date: August 19, 2008  
Place: 1201 Orange Street, Suite 600  
Wilmington, DE 19801

I do hereby waive all the requirements of the statutes of Delaware, both as to notice of this meeting and publication thereof; and I do consent to the transaction of such business as may come before the meeting.

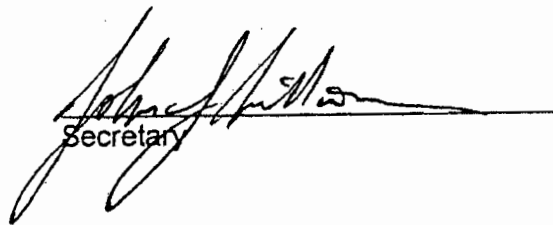
  
\_\_\_\_\_  
Incorporator

Date: August 19, 2008

BALLOT FOR DIRECTORS  
OF  
G3 Telecom USA Inc.

Sonia Arora	- 1- Vote
Rajan Arora	- 1- Vote

Votes in Person - 1

  
Secretary

Date: August 19, 2008

G3 Telecom USA Inc.  
UNANIMOUS ACTION OF DIRECTORS

The undersigned, being all of the directors of G3 Telecom USA Inc. pursuant to the provisions of Section 141 of the Delaware General Corporation Law, agree that the following action shall be deemed duly taken as if taken at a regularly called meeting and entered into the minutes of the corporation:

RESOLVED:

1. The following persons are nominated officers of the corporation to serve until their successors are chosen and qualify:

Sonia Arora -President  
Rajan Arora -Treasurer  
Rajan Arora -Secretary

2. The form of stock certificate presented and read is hereby approved and adopted and the Secretary is instructed to insert a specimen thereof in the minute book.

3. The TREASURER (specify Pres., Tres., Secy.) is authorized to open a business bank account on behalf of the corporation with HSBC, a banking corporation of the state of NEW YORK and that, until otherwise ordered, said bank be and hereby is authorized and directed to make payment from such account on deposit to it with the checks of this corporation signed by the PRESIDENT OR (specify Pres., Tres., Secy.)

TREASURER SECRETARY

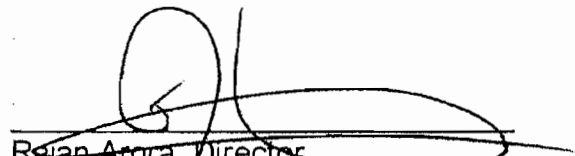
4. The fiscal year of this corporation shall end the thirty-first day of December in each year.

5. The Board of Directors wishes to offer for sale and to issue 1500 shares of its no par common voting stock as authorized by its Certificate of Incorporation for \$ 0.10 per share. The President and Secretary are and hereby authorized and directed to issue a stock certificate to Sonia Arora evidencing ownership of 100% shares of fully paid and unassessable no par common voting stock of G3 Telecom USA Inc.

6. If, in the course of its operations, the corporation finds it necessary to obtain additional funds for operation of for capital expenditure, the President and Secretary are hereby authorized and directed to obtain on behalf of the corporation loans of such amounts and to agree to terms to such loans as appear appropriate to them at the time the loan is obtained and in the circumstances then prevailing.

7. The registered office of the corporation is established and maintained at 1201 Orange Street, Suite 600, Wilmington, Delaware 19801, and the registered agent at that address is Agents and Corporations, Inc. Meetings of the Board of Directors from time to time may be held either at the registered office or at such office as the Board of Directors shall elect from time to time.

8. For purposes of authorizing a corporation to do business in any state, territory or dependency of the United States or any foreign country in which it is necessary or expedient for this corporation to transact business, the proper officers of this corporation are hereby authorized to appoint and substitute all necessary agents or attorneys for service of process, to designate and change the location of all necessary statutory offices and, under the corporate seal, to make and file all necessary certificates, reports, powers of attorney and other instruments as may be required by the laws of such state, territory, dependency or country to authorize the corporation to cease transact business therein and withdraw there from, to revoke any appointment of agent or attorney for service of process, and to file such certificates, reports, revocation of appointment, or surrender of authority as may be necessary to terminate the authority of the corporation to do business in any state, territory, dependency or country.



Rajan Arora, Director



Sonia Arora, Director

Dated: August 19, 2008

State of Delaware  
Secretary of State  
Division of Corporations  
Delivered 11:27 AM 08/19/2008  
FILED 11:11 AM 08/19/2008  
SRV 080882578 - 4589250 FILE

CERTIFICATE OF INCORPORATION  
of  
G3 Telecom USA Inc.

FIRST: The name of this corporation is: G3 Telecom USA Inc.

SECOND: The address of its registered office in the State of Delaware and the name of its registered agent is Agents and Corporations, Inc., 1201 Orange Street, Suite 600, Wilmington, New Castle County, Delaware 19801.

THIRD: The nature of the business or purposes to be conducted or promoted is to engage in any lawful act or activity for which corporations may be organized under the General Corporation Law of the State of Delaware.

FOURTH: The total number of shares which the corporation is authorized to issue is 1,500 shares of no par common voting stock.

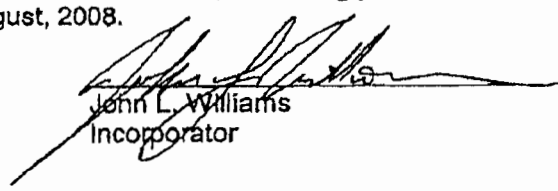
FIFTH: The name and mailing address of the incorporator is: John L. Williams, 1201 Orange Street, Suite 600, Wilmington, Delaware 19801.

SIXTH: The corporation is to have perpetual existence.

SEVENTH: The directors shall have concurrent power with the stockholders to make, alter, amend, change, add to or repeal the By-Laws of the corporation.

EIGHTH: No director shall be personally liable to the Corporation or its stockholders for monetary damages for breach of fiduciary duty as a director. Notwithstanding the foregoing sentence, a director shall be liable to the extent provided by applicable law, (i) for breach of the director's duty of loyalty to the Corporation or its stockholders, (ii) for acts or omissions not in good faith or which involve intentional misconduct or a knowing violation of law, (iii) under Section 174 of the General Corporation Law of Delaware; or (iv) for any transaction from which the director derived an improper personal benefit. This Article Eighth shall not eliminate or limit the liability of a director for any act or omission occurring prior to the date when this Article Eighth became effective.

I, the undersigned, being the incorporator hereinbefore named, for the purpose of forming a corporation pursuant to the General Corporation Law of the State of Delaware, do make this Certificate, hereby declaring and certifying that this is my act and deed, and the facts therein stated are true and, accordingly, I have hereunto set my hand and seal this 19<sup>th</sup> day of August, 2008.

  
John L. Williams  
Incorporator



MINUTES OF MEETING OF INCORPORATOR  
OF  
G3 Telecom USA Inc.

The meeting of the incorporator of the above-named corporation was called and held on August 19, 2008 at 1201 Orange Street, Suite 600, Wilmington, Delaware, 19801 pursuant to a written waiver of notice signed by the incorporator, fixing time and place.

The following incorporator, being the only incorporator of the corporation, was present in person: John L. Williams.

Said incorporator served as both chairman and secretary of the meeting.

The chairman reported that the Certificate of Incorporation was filed in the Office of the Secretary of State of Delaware on August 19, 2008 and that a certified copy thereof will be forwarded by the Office of the Secretary of State of Delaware to the Office of the Recorder of Deeds in and for New Castle County, Delaware, and that the secretary was instructed to cause a copy of such Certificate of Incorporation to be inserted in the minute book.

The secretary presented a form of By-Laws for the regulation of the affairs of the corporation, which was read, section by section.

Upon motion duly made, seconded and carried it was:

RESOLVED, That the By-Laws submitted at and read to this meeting be and the same hereby are adopted as and for the By-Laws of this corporation, and that the secretary be and hereby is instructed to cause the same to be inserted in the minute book immediately following a copy of the Certificate of Incorporation.

The Chairman stated that the next business before the meeting was the election

---

of the Board of Directors.

The following persons were nominated to hold office for the ensuing year or until their respective successors are elected:

Sonia Arora

Rajan Arora

No other nominations having been made, the polls were duly opened and the incorporator having voted by ballot, the chairman declared the polls closed.

Thereupon, the secretary canvassed the vote cast and made and presented to the chairman the results of the election. The nominees were found to have received the number of votes opposite their names:

<u>NAME</u>	<u>NUMBER OF VOTES</u>
Sonia Arora	-1- Vote
Rajan Arora	-1- Vote

The chairman thereupon declared the following persons elected directors of the corporation to hold office until the first annual meeting of stockholders or until their successors are elected and qualified:

Sonia Arora

Rajan Arora

Upon motion duly made, seconded and carried, it was:

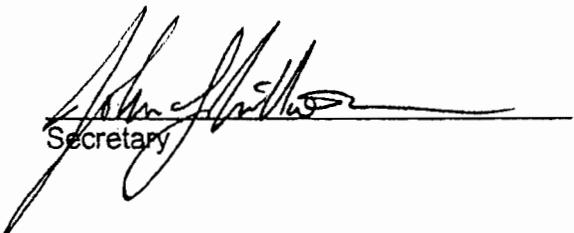
RESOLVED, That the Board of Directors be and is hereby authorized, in its discretion, to issue the shares of the capital stock of this corporation to the full amount or number of shares authorized by the Certificate of Incorporation, in such amount and for such consideration as from time to time shall be determined by the Board and as

may be permitted by law.

The secretary was instructed to file with the minutes of this meeting, the following:

1. Waiver of notice of this meeting; and
2. Ballot of Directors.

Upon motion duly made, seconded and carried, the meeting thereupon adjourned.



Secretary

Date: August 19, 2008

CALL AND WAIVER OF NOTICE  
OF  
MEETING OF INCORPORATOR  
OF  
G3 Telecom USA Inc.

I, the undersigned, being the incorporator of the above-captioned corporation, incorporated under the laws of the State of Delaware, hereby waive notice of the time, place and purpose of the first meeting of this corporation and call said meeting as follows:

Date: August 19, 2008  
Place: 1201 Orange Street, Suite 600  
Wilmington, DE 19801

I do hereby waive all the requirements of the statutes of Delaware, both as to notice of this meeting and publication thereof; and I do consent to the transaction of such business as may come before the meeting.

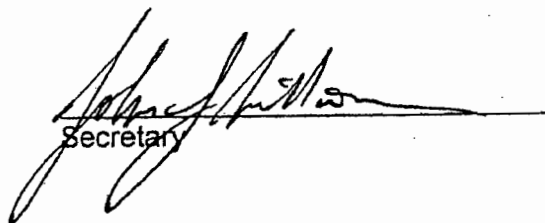
  
\_\_\_\_\_  
Incorporator

Date: August 19, 2008

BALLOT FOR DIRECTORS  
OF  
G3 Telecom USA Inc.

Sonia Arora	- 1- Vote
Rajan Arora	- 1- Vote

Votes in Person - 1

  
Secretary

Date: August 19, 2008

G3 Telecom USA Inc.  
UNANIMOUS ACTION OF DIRECTORS

The undersigned, being all of the directors of G3 Telecom USA Inc. pursuant to the provisions of Section 141 of the Delaware General Corporation Law, agree that the following action shall be deemed duly taken as if taken at a regularly called meeting and entered into the minutes of the corporation:

RESOLVED:

1. The following persons are nominated officers of the corporation to serve until their successors are chosen and qualify:

Sonia Arora -President  
Rajan Arora -Treasurer  
Rajan Arora -Secretary

2. The form of stock certificate presented and read is hereby approved and adopted and the Secretary is instructed to insert a specimen thereof in the minute book.

3. The TREASURER (specify Pres., Tres., Secy.) is authorized to open a business bank account on behalf of the corporation with HSBC, a banking corporation of the state of NEW YORK and that, until otherwise ordered, said bank be and hereby is authorized and directed to make payment from such account on deposit to it with the checks of this corporation signed by the PRESIDENT OR (specify Pres., Tres., Secy.)

TREASURER SECRETARY

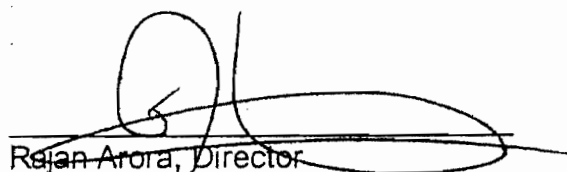
4. The fiscal year of this corporation shall end the thirty-first day of December in each year.

5. The Board of Directors wishes to offer for sale and to issue 150.0 shares of its no par common voting stock as authorized by its Certificate of Incorporation for \$ 0.10 per share. The President and Secretary are and hereby authorized and directed to issue a stock certificate to Sonia Arora evidencing ownership of 100% shares of fully paid and unassessable no par common voting stock of G3 Telecom USA Inc.

6. If, in the course of its operations, the corporation finds it necessary to obtain additional funds for operation of for capital expenditure, the President and Secretary are hereby authorized and directed to obtain on behalf of the corporation loans of such amounts and to agree to terms to such loans as appear appropriate to them at the time the loan is obtained and in the circumstances then prevailing.

7. The registered office of the corporation is established and maintained at 1201 Orange Street, Suite 600, Wilmington, Delaware 19801, and the registered agent at that address is Agents and Corporations, Inc. Meetings of the Board of Directors from time to time may be held either at the registered office or at such office as the Board of Directors shall elect from time to time.

8. For purposes of authorizing a corporation to do business in any state, territory or dependency of the United States or any foreign country in which it is necessary or expedient for this corporation to transact business, the proper officers of this corporation are hereby authorized to appoint and substitute all necessary agents or attorneys for service of process, to designate and change the location of all necessary statutory offices and, under the corporate seal, to make and file all necessary certificates, reports, powers of attorney and other instruments as may be required by the laws of such state, territory, dependency or country to authorize the corporation to cease transact business therein and withdraw there from, to revoke any appointment of agent or attorney for service of process, and to file such certificates, reports, revocation of appointment, or surrender of authority as may be necessary to terminate the authority of the corporation to do business in any state, territory, dependency or country.



Rajan Arora, Director



Sonia Arora, Director

Dated: August 19, 2008

**G3 TELECOM USA, INC.**

**EXHIBIT 2**

**Certificate of Authority**





**STATE OF TENNESSEE**  
**Tre Hargett, Secretary of State**  
Division of Business Services  
William R. Snodgrass Tower  
312 Rosa L. Parks AVE, 6th FL  
Nashville, TN 37243-1102

G3 Telecom USA Inc.  
616 Corporate Way, Suite 2  
Valley Cottage, NY 10989

June 28, 2011

### Filing Acknowledgment

Please review the filing information below and notify our office immediately of any discrepancies.

<b>Control # :</b>	<b>661721</b>	Formation Locale:	Delaware
Filing Type:	Corporation For-Profit - Foreign	Date Formed:	08/19/2008
Filing Date:	06/28/2011 11:44 AM	Fiscal Year Close	12
Status:	Active	Annual Rpt Due:	04/01/2012
Duration Term:	Perpetual	Image # :	6911-0858

#### Document Receipt

Receipt # : 502578	Filing Fee:	\$600.00
Payment-Check/MO - TECHNOLOGIES MANAGEMENT, INC., WINTER PARK, FL		\$600.00

#### Registered Agent Address

National Registered Agents, Inc.  
2300 Hillsboro Road, Suite 305  
Nashville, TN 37212

Congratulations on the successful filing of your **Certificate of Authority** for **G3 Telecom USA Inc.** in the State of Tennessee which is effective on the date shown above.

You must file an Annual Report with this office on or before the Annual Report Due Date noted above and maintain a Registered Office and Registered Agent. Failure to do so will subject the business to Administrative Dissolution/Revocation.

  
Tre Hargett  
Secretary of State

Processed By: Tammy Morris

RECEIVED JUL 07 2011

State of Tennessee



Department of State

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

APPLICATION FOR  
CERTIFICATE OF AUTHORITY  
(FOR PROFIT)

RECEIVED  
STATE OF TENNESSEE

2011 JUN 28 AM 11:44

TRE HARGETT  
SECRETARY OF STATE

Pursuant to the provisions of Section 48-25-103 of the Tennessee Business Corporation Act, the undersigned corporation 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 corporation is G3 Telecom USA Inc.

\*If different, the name under which the certificate of authority is to be obtained is \_\_\_\_\_

[NOTES: The Secretary of State of the State of Tennessee may not issue a certificate of authority to a foreign corporation for profit if its name does not comply with the requirements of Section 48-14-101 of the Tennessee Business Corporation Act. \*If obtaining a certificate of authority under a different corporate name, an application for registration of an assumed corporate name must be filed pursuant to Section 48-14-101(d) with an additional \$20.00 fee.]

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

3. The date of its incorporation is 08/19/2008 (must be month, day, and year), and the period of duration, if other than perpetual, is \_\_\_\_\_

4. The complete street address (including zip code) of its principal office is  
616 Corporate Way, Suite 2 Valley Cottage NY 10989  
Street City State/County

5. The complete street address (including the county and the zip code) of its registered office in Tennessee and the name of its registered agent is  
2300 Hillsboro Road Suite 305 Nashville TN 37212  
Street City State/County  
Registered Agent National Registered Agents, Inc.

6. The names and complete business addresses (including zip code) of its current officers are: (Attach separate sheet if necessary.)

Sonia Arora - President - 1039 McNicoll Avenue, Toronto, Ontario, Canada M1W 3W6

Rajan Arora - Treasurer/Secretary - 1039 McNicoll Avenue, Toronto, Ontario, Canada M1W 3W6

7. The names and complete business addresses (including zip code) of its current board of directors are: (Attach separate sheet if necessary.)

Sonia Arora - 1039 McNicoll Avenue, Toronto, Ontario, Canada M1W 3W6

Rajan Arora - 1039 McNicoll Avenue, Toronto, Ontario, Canada M1W 3W6

8. If the corporation commenced doing business in Tennessee prior to the approval of this application, the date of commencement (month, day and year) \_\_\_\_\_. NOTE: Additional filing fees may apply. See Section 48-25-102(d).

9. The corporation is a corporation for profit.

10. If the document is not to be effective upon filing by the Secretary of State, the delayed effective date/time is \_\_\_\_\_ (date), \_\_\_\_\_ (time).

[NOTE: A delayed effective date shall not be later than the 90th day after the date this document is filed by the Secretary of State.]

[NOTE: This application must be accompanied by a certificate of existence (or a document of similar import) duly authenticated by the Secretary of State or other official having custody of corporate records in the state or country under whose law it is incorporated. The certificate shall not bear a date of more than two (2) months prior to the date the application is filed in this state.]

6/23/11

Signature Date

Treasurer/Secretary

Signer's Capacity

G3 Telecom USA Inc.

Name of Corporation

Signature

Rajan Arora

Name (typed or printed)

# Delaware

PAGE 1

*The First State*

I, JEFFREY W. BULLOCK, SECRETARY OF STATE OF THE STATE OF DELAWARE, DO HEREBY CERTIFY "G3 TELECOM USA INC." IS DULY INCORPORATED UNDER THE LAWS OF THE STATE OF DELAWARE AND IS IN GOOD STANDING AND HAS A LEGAL CORPORATE EXISTENCE SO FAR AS THE RECORDS OF THIS OFFICE SHOW, AS OF THE TWENTY-THIRD DAY OF JUNE, A.D. 2011.

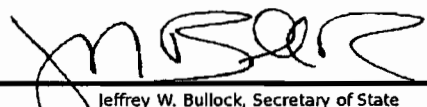
RECEIVED  
STATE OF TENNESSEE  
2011 JUN 28 AM 11:44  
TRE HARGETT  
SECRETARY OF STATE

4589250 8300

110756314

You may verify this certificate online  
at [corp.delaware.gov/authver.shtml](http://corp.delaware.gov/authver.shtml)



  
Jeffrey W. Bullock, Secretary of State  
AUTHENTICATION: 8858817

DATE: 06-23-11



June 27, 2011  
Via Overnight Delivery

2600 Maitland Center Pkwy.  
Suite 300  
Maitland, FL 32751  
P.O. Drawer 200  
Winter Park, FL  
32790-0200  
Tel: 407-740-8575  
Fax: 407-740-0613  
tmi@tminc.com

State of Tennessee Department of State  
Corporate Filings  
312 Rosa L. Parks Avenue  
6th Floor  
Nashville, TN 37243

Re: G3 Telecom USA, Inc.  
**Application for Certificate of Authority (For Profit)**

RECEIVED  
STATE OF TENNESSEE  
2011 JUN 28 AM 11:44  
TRE HARGETT  
SECRETARY OF STATE

Dear Sir or Madam,

Enclosed, please find in duplicate the completed and signed **Application for Certificate of Authority (For Profit)** and the required supporting documents submitted on behalf of G3 Telecom USA, Inc. The remittance of the fees due in the amount of **\$600.00** is enclosed.

Please acknowledge receipt of this filing by date stamping the extra copy of this application and cover letter and returning both to me in the self addressed stamped envelope provided.

Questions regarding this filing should be addressed to me at 407-740-3035 or via email at [pmiller@tminc.com](mailto:pmiller@tminc.com). I thank you for your assistance with this matter.

Sincerely,

Phyllis Miller  
Assistant Manager, Compliance Reporting

Cc: Rajan Arora, G3 Telecom USA, Inc.

File: G3 Telecom USA, Inc. – Misc SOS - TN

**G3 TELECOM USA, INC.**

**EXHIBIT 3**

**Management Profiles**

### **Rajan Arora**

Mr. Arora has over twenty years experience in business and professional life. A chartered accountant by background, Mr. Arora obtained his designation in 1988 and graduated from the University Of Toronto, Canada.

Mr. Arora started his career with Laventhol & Horwath and Price Waterhouse. From there he went on to work as a CFO for a private company and in 1994 was the co-founder of Channel Sports Marketing. Channel Sports Marketing was built into a multi million dollar business with associations and contracts with Upper Deck Authenticated, Wayne Gretzky and many other notable athletes.

Mr. Arora got interested in the telecom business in 1999 and co-established G3 Telecom Corp. (2001) and Ellora Telecom Inc. (2002)

The telecom operations have grown in the past ten years in the area of long distance, VoIP, and DSL service and the group is well established in the Canadian marketplace.

Mr. Arora is active in various charity and service associations in his community.

### **Sonia Arora**

Ms. Arora co-founded G3 Telecom Corp. in 2002 and is in charge of marketing and business development for the company. G3 has grown into a thriving telecom business offering long distance, VoIP, PBX, and ISP services in Canada. Ms. Arora has been instrumental in leading G3 and continues to develop new markets and products.

She has been involved in various charitable and marketing activities including the Hospital for Sick Children, Anaphylaxis Association of Canada and MSMF (Manjari Snakrathri Memorial Foundation).

**G3 TELECOM USA, INC.**

**EXHIBIT 4**

**Tennessee Bond**

The Applicant is in the process of obtaining a bond which will be submitted separately as soon as it is available.



**G3 TELECOM USA, INC.**

**EXHIBIT 5**

**Small and Minority-Owned Telecommunications  
Business participation Plan**

**TENNESSEE  
SMALL AND MINORITY-OWNED TELECOMMUNICATIONS BUSINESS  
PARTICIPATION PLAN**

**SUBMITTED TO THE  
TENNESSEE REGULATORY AUTHORITY**

**BY  
G3 TELECOM USA, INC.**

**TENNESSEE  
SMALL AND MINORITY-OWNED TELECOMMUNICATIONS BUSINESS  
PARTICIPATION PLAN  
OF  
G3 TELECOM USA, INC.**

Pursuant to T.C.A. §65-5-212, as amended, G3 Telecom USA, Inc. ("G3" or "the Company") submits this Small and Minority-Owned Telecommunications Business Participation Plan (the "Plan").

**1. PURPOSE**

- 1.1 This Plan is submitted by G3 as required by T.C.A. §65-5-212.
- 1.2 As a competitive provider of telecommunications service, G3 is non-dominant in its industry. The nature of its business limits its opportunity to support the use of small and minority-owned businesses in Tennessee. However, the submission of this Plan provides evidence of G3's desire to participate to the extent practicable.

**2. DEFINITIONS**

- 2.1 G3 Telecom USA, Inc. is a private corporation that intends to provide competitive resold interexchange long distance telecommunications services in the state of Tennessee. The Company is based in Canada and has no employees, property, or equipment in Tennessee.
- 2.2 Minority-Owned Business: For the purpose of this Plan, "minority-owned business" shall mean a business that 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 the 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).
- 2.3 Small Business: For the purpose of this Plan, "small business" shall mean a business with annual gross receipts of less than four million dollars (\$4,000,000).

**3. ADMINISTRATION**

- 3.1 G3's Plan will be overseen and administered by the individual named below, hereinafter referred to as the Administrator, who will be responsible for carrying out and promoting G3's efforts to provide equal opportunities for small and minority-owned businesses. The Administrator of the Plan will be:

Rajan Arora, Secretary / Treasurer  
G3 Telecom USA, Inc.  
1039 McNicoll Avenue  
Toronto, Ontario  
Canada M1W 3W6  
Phone: (416) 499-5463  
Fax: (416) 499-6612  
Toll-Free: (888) 315-3050

3.2 The Administrator's responsibilities will include:

- (1) Maintaining an updated Plan in full compliance with T.C.A. §65-5-212 and the rules and orders of the Tennessee Regulatory Authority.
- (2) Establishing and developing policies and procedures 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 cooperate with the Tennessee Regulatory Authority, other agencies of the State of Tennessee, and small and minority-owned businesses to locate and use qualified small and minority-owned businesses as defined in §65-5-212.
- (5) Searching for and developing opportunities to use small and minority-owned businesses and encouraging such businesses to participate in and bid on contracts and subcontracts.
- (6) Providing records and reports and cooperate 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 efforts to use such businesses.
- (8) Providing information and educational activities to persons within G3 and training such persons to seek out, encourage, and promote the use of small and minority-owned businesses.

3.3 In performance of the duties outlined above, the Administrator may utilize a number of resources, including, but not limited to:

Chamber of Commerce  
Tennessee Department of Economic and Community Development  
U.S. Department of Commerce  
    Small Business Administration  
    Office of Minority Business  
National Minority Supplier Development Counsel  
National Association of Women Business Owners  
National Association of Minority Contractors  
Historically Black Colleges, Universities, and Minority Institutions

3.4 The efforts to promote and ensure equal opportunities for small and minority-owned businesses are primarily spelled out in the Administrator's duties above. Additional efforts to provide opportunities to small and minority-owned businesses will include offering, where appropriate and feasible, small and minority-owned businesses assistance with technical, insurance, bonding, licensing, production, and deadline requirements.

#### 4. RECORDS AND COMPLIANCE REPORTS

- 4.1 G3 will maintain records of qualified small and minority-owned businesses and efforts to use the goods and services of such businesses. In addition, G3 will maintain records of educational and training activities conducted or attended and of the internal procurement procedures adopted to support this Plan.
- 4.2 G3 will submit records and reports required by the Tennessee Regulatory Authority concerning the plan. Moreover, G3 will cooperate fully with any surveys and studies required by the Tennessee Regulatory Authority.

**G3 Telecom USA, Inc.**

**EXHIBIT 6**

**Financial Statements**

Financial statements of the Application will be provided, under seal, concurrently with this application.

# REDACTED (PUBLIC VERSION)

## G3 TELECOM

BALANCE SHEET (DRAFT FOR INTERNAL PURPOSE ONLY)

December 31, 2010

### ASSETS

#### CURRENT

Cash

Accounts Receivable

Prepaid and deposits

#### CAPITAL ASSETS

Less: accumulated amortization

---

### LIABILITIES

#### Current

Accounts payable and accrued liabilities

Customers Deposits

Due to Related Company

### SHAREHOLDER'S EQUITY

CAPITAL STOCK

COMMON SHARES

RETAINED EARNINGS

---

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**REDACTED (PUBLIC VERSION)**

**G3 TELECOM**

Statement of Earnings and Retained Earnings

Draft for internal purpose only

December 31, 2010

Income

Cost of Good Sold

**Gross Profit**

Expenses

**Net Income Before Income Taxes**

Retained Earnings Beginning of Year

Dividends

**Retained Earnings End of Year**

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**REDACTED (PUBLIC VERSION)**

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**Financial Statements**

**G3 TELECOM CORP.**

**December 31, 2009**

**(Unaudited - See Notice to Reader)**

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**REDACTED (PUBLIC VERSION)**

**G3 TELECOM CORP.**

**DECEMBER 31, 2009**

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<b>Financial Statements</b>	
Balance Sheet	2
Statement of Earnings and Deficit	3



MARTYN, DOOLEY & PARTNERS LLP  
CHARTERED ACCOUNTANTS

## REDACTED (PUBLIC VERSION)

www.mdp.on.ca

Suite 200  
4230 Sherwoodtowne Blvd.  
Mississauga, Ontario L4Z 2G6

T 905.279.7500  
F 905.279.9300  
E mdp@mdp.on.ca

### NOTICE TO READER

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We have compiled the balance sheet of G3 Telecom Corp. as at December 31, 2009, and the statement of earnings and deficit for the year then ended from information provided by management. We have not performed an audit or a review engagement of these financial statements and, accordingly, we express no assurance thereon. Readers are cautioned that these statements may not be appropriate for their purposes.

*Martyn Dooley & Partners LLP*

Chartered Accountants  
Licensed Public Accountants

Mississauga, Ontario

June 15, 2010

**REDACTED (PUBLIC VERSION)**

**G3 TELECOM CORP.**

**Statement of Earnings and Deficit**

**Year Ended December 31, 2009**

(Unaudited -See Notice to Reader)

	2009	2008
<b>Revenue</b>		
<b>Expenses</b>		
Advertising		
Amortization		
Auto		
Bad debts		
Commission		
General		
Interest and credit cards charges		
Internet		
Office		
Management fees		
Postage and courier		
Professional fees		
Purchases		
Rent		
Repairs and maintenance		
Telephone		
Travel and entertainment		
Wages		
<b>Earnings Before Income Taxes</b>		
Provision for income taxes		
<b>Net Earnings</b>		
<b>Deficit, Beginning of Year</b>		
<b>Dividends</b>		
<b>Deficit, End of Year</b>		

# REDACTED (PUBLIC VERSION)

## G3 TELECOM CORP.

### Balance Sheet

December 31, 2009

(Unaudited - See Notice to Reader)

	2009	2008
<b>Assets</b>		
<b>Current</b>		
Cash		
Accounts receivable		
Due from related company		
Prepaid and deposits		
<b>Capital Assets</b>		
Computers		
Equipment		
Furniture		
Leasehold improvements		
Less: accumulated amortization		
<b>Liabilities</b>		
<b>Current</b>		
Accounts payable and accrued liabilities		
Due to related company		
Due to shareholder		
Income taxes payable		
<b>Shareholder's Deficiency</b>		
<b>Capital Stock</b>		
<b>Authorized</b>		
Unlimited Common shares		
Unlimited Class B special shares		
<b>Issued</b>		
100 Common shares		
100 Class B special shares		
<b>Deficit</b>		
<b>On behalf of the Board</b>		
Director _____		