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June 21, 2006

Division Director
Communications Division
Michigan Public Service Commission
P.O. Box 30221
Lansing MI 48909

Re: Application of CloseCall America, Inc for a License to provide Resold and Facilities-Based local exchange service in the State of Michigan

Dear Chief Clerk,

Please find the attached original of the Application of CloseCall America for a License to provide Resold and Facilities-Based local exchange service in the State of Michigan. The Petitioner seeks certification to provide service in all regions open for competition.

Please contact Ben Aylesworth by telephone at (410) 604-3022 or by e-mail at ben@closecall.com if you have any additional questions or need additional information. Acknowledgement and date of receipt of this application are requested.

Sincerely,

Geoffrey B. Amend
General Counsel
Mobilepro Corp.
309 S. Laura, Suite 210
Wichita, KS 67211

STATE OF MICHIGAN
BEFORE THE MICHIGAN PUBLIC SERVICE COMMISSION

In the matter of the application of)
CloseCall America, Inc for a License)
to provide Resold and Facilities-)
Based local exchange service in)
the State of Michigan)
_____)

APPLICATION OF CLOSECALL AMERICA, INC.

CloseCall America, Inc. ("CloseCall") and pursuant to Sections 301(1), 301(2) , and 302(1) of the Michigan Telecommunications Act ("MTA"), 1991 PA 179, as amended, MCL 484.2101 et seq.; MSA 22.1469(101) et seq.; hereby applies to the Michigan Public Service Commission ("Commission") for a license to provide resold and facilities-based local exchange service throughout the entire State of Michigan. The applicant will use its existing relationship with AT&T Michigan (F/K/A SBC) to provision resold telecommunications service for its customers. The Applicant does not currently own or intend to own any physical facilities in the State of Michigan. The Applicant requests facilities-based certification in order to be eligible to provide UNE-P services.

CloseCall's application seeking entry into the Michigan Telecommunications market is in the public interest because it will provide Michigan consumers with an enhanced range of telecommunications services, increase customer choice, encourage carriers to provide more efficient service at lower prices, provide users with greater

reliability, and create competitive pressure on carriers to provide more responsive customer service. CloseCall respectfully submits that its entry will encourage competition for the provision of local telecommunications service, which is essential to the States continued economic growth.

Approval of this application will further the purposes of the MTA, as well as the Federal Telecommunications Act of 1996 ("Federal Act"). Therefore, CloseCall respectfully requests that the Commission grant it a license to provide the local exchange telecommunications service described herein. In support thereof CloseCall provide the following information:

I. Name and Address of Applicant.

CloseCall America, Inc.
101 Log Canoe Circle
Stevensville, MD 21666
Telephone: 410-604-0405
877-812-5673
Facsimile: 800-503-1982

Correspondence concerning this Application should be directed to CloseCall's regulatory department:

Ben Aylesworth
CloseCall America, Inc.
101 Log Canoe Circle
Stevensville, MD 21666
Telephone: 410-604-3022
Facsimile: 410-604-0031

II. CloseCall Fully Meets the requirements of Section 302(1) of the MTA for a License to Provide Basic Local Exchange Service

Section 302(1) of the MTA provides that, after notice and hearing, the Commission shall approve an application for a license if it finds that (a) the applicant

possess sufficient technical, financial, and managerial resources and abilities to provide basic local exchange service to all residential and commercial customers within the scope of the geography area of the license, (b) the applicant intends to provide service within 1 year from the date the license is granted, and (c) the granting of a license to the applicant would not be contrary to the public interest. As explained in further detail below, CloseCall fully meets the requirements of Section 302(1). In addition, as required by Section 203(7) of the MTA, CloseCall is filing the testimony of Thomas Mazerski, its President as Exhibit A.

A. Description or identification of geographic area for which the license is sought.

CloseCall seeks a license to provide basic local exchange service in throughout the State of Michigan. The applicant will use its existing relationship with Michigan's interexchange local service carriers ("ILEC") to provision resold telecommunications service for its customers. CloseCall also seeks certification to provide facilities-based services. It does not currently own or intend to own any physical facilities in the State of Michigan. The Applicant requests facilities-based certification in order to be eligible to provide UNE-P services.

B. Description of the Applicant's general financial, technical and managerial resources.

1. Background Corporate Information

CloseCall is a Delaware Corporation Headquartered in Stevensville, MD. CloseCall was incorporated in Delaware on August 4, 2004. A copy of CloseCall's Articles of Incorporation are attached as Exhibit B.

CloseCall is a wholly owned subsidiary of MobilePro, Corp. MobilePro Corp., is a wireless technology and broadband telecommunications company based in Bethesda, MD. The company is focused on creating shareholder value by developing innovative wireless technologies, acquiring and growing profitable broadband telecommunications companies and forging strategic alliances with well- positioned companies in complementary product lines and industries.

2. Financial Qualifications

CloseCall possesses sufficient financial resources to provide basic local exchange service to all residential and commercial customers within the geographic area of the proposed license. CloseCall's financials can be found in Exhibit C.

3. Managerial Qualifications

CloseCall possesses the managerial qualifications to provide its proposed local exchange telecommunications services. The senior management of CloseCall have extensive experience in telecommunications and technology service provision, and its highly-quality technical staff will ensure that CloseCall operations will meet the most demanding standards for service quality and reliability. Brief descriptions of CloseCall's management teams experiences are attached as Exhibit D.

4. Technical Qualifications

CloseCall is technically qualified to provide the proposed local exchange service in the State of Michigan. As mentioned above, the members of CloseCall's management team have extensive management and telecommunications experience. In addition CloseCall provides similar services in 13 other states. CloseCall can rely on and draw from these experiences of technical knowledge.

As the foregoing illustrates, CloseCall possesses considerable telecommunications expertise and is well qualified to provide basic local exchange service in Michigan.

C. Description of Applicant's technical, financial and managerial resources and abilities to provide basic local exchange service to the State of Michigan.

CloseCall has demonstrated in Section B, above, that it possesses the requisite technical, financial and managerial resource and abilities to profile all forms of resold and facilities-based local exchange telecommunications services.

CloseCall requests authority to provide competitive local exchange services ("CLEC") and facilities-based by the resale of local exchange by other carriers. CloseCall requests authority to provide these CLEC services throughout the entire State of Michigan. CloseCall may only start in select areas, but requests statewide authority to respond to new and changing market conditions to meet demand for CLEC services in other service areas.

The tariff, attached as Exhibit E, sets forth descriptions, terms and conditions for CloseCall proposed services. CloseCall intends to provide all forms of facilities-based and resold local exchange services to residential and business customers in Michigan. These services include two-way local lines/trunks, Centrex, ISDN and switched access services. CloseCall also proposes to provide associated local calling (usage) for these access lines, including message rate service for business customers and the required calling options for residential customers, and free 900 prefix call blocking. It will offer, on a resold basis, residential service, operator assistance services, lifeline, hearing

impaired services, directory assistance and directories. It will also offer intraLATA and interLATA toll services on a 1+ basis.

Additionally, CloseCall will implement the procedure necessary to prevent any unfair marketing practices, and will comply with the applicable Commission service and billing standards. CloseCall will comply with applicable intraLATA access requirement of incumbent local exchange telephone companies, and with all other applicable Commission rules, regulations and standards.

As stated herein, CloseCall sets its rates using the dominate carrier's price structure. The Company relies on the ILEC's analysts to study the market and determine just and reasonable pricing. These rates can be found in the tariff attached in Exhibit E.

D. Demonstration of Applicant's intent to provide service within one year from the date the license is granted.

CloseCall intends to offer service within one year of the date a license is granted by the Commission. CloseCall currently offers resold local exchange and resold long distance as Affinity Telecom Inc. D/B/A CloseCall America, Inc.

E. Discussion of Impact of Public Interest.

Both the Michigan Legislature and the United States Congress have determined that it is in the public interest to promote competition in the provision of telecommunications services. As discussed above, the Federal Act was designed to promote increased competition in the telecommunications market. Moreover, the Commission has already determined that the granting of applications for competing

licenses to provide basic local exchange services is in the public interest.¹ The recent experience with the introduction of competition into other telecommunications markets, such as long distance, competitive access, and customer premises equipment, has led to public interest benefits in those markets.

Prior to the enactment of the Federal Act, the Federal Communications Commission ("FCC") had found ample evidence that competitive provision of interstate services (both interexchange and access) furthers the public interest.

CloseCall's proposed services will provide multiple public benefits by increasing the efficiency of incumbent LECs by providing users of telecommunications services with greater reliability, and by increasing the competitive choices available to users in the state. Enhanced competition in telecommunications services likely will further stimulate economic development in Michigan. In addition, increased competition will create incentives for lower prices, more innovative services, and more responsive customer service.

Furthermore, the granting of a license will not adversely affect the incumbent carriers' service. As has been the case with other competitive initiatives in Michigan, the grant of the instant license will have minimal impact on the incumbent. In fact, incumbent providers have benefited from market incentives to improve the efficiency of their operations, and from increased usage of their services due to expansion of the total market spurred by competition and lower prices.

¹ See, e.g., In the Matter of Application of MFS Intelenet of Michigan, Inc. for a License to Provide Basic Local Exchange Service, Opinion and Order, MPSC Case No. U-1072 1 (May 9, 1995) ("MFS" Order); In the Matter of the Application of Citv Signal, Inc. for a License to Provide Basic Local Exchange Service in the Grand Rapids District Exchange, MPSC Case No. U-10555 (October 12, 1994) ("C&v Signal Order").

Local exchange services competition will also stimulate the demand for the services supplied by all local service carriers, including those of the incumbent carriers. The incumbent carriers will have market incentives to improve the efficiency of its operations, and will benefit from the increased use of its services, due to the expansion of the total market and by their competitively driven prices.

**F. Small and Minority-Owned Business Participation Plan
(M.C.L.484.2504)**

Section 504 of the MTA requires applicants to submit a Small and Minority-Owned Telecommunications Business Participation Plan. This document is to contain the applicant's plan for purchasing goods and services from small and minority telecommunications businesses and information on programs, if any, to provide technical assistance to such businesses. A copy of CloseCall's Small and Minority-owned Business Participation Plan is attached as Exhibit F.

CONCLUSION

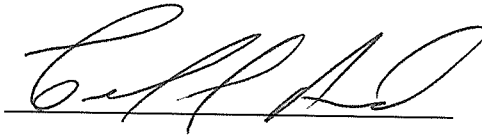
CloseCall has demonstrated that it possesses sufficient technical, financial and managerial resources and abilities to provide basic local exchange service in the areas requested. CloseCall has also demonstrated that its exercise of authority will not adversely affect local exchange prices or network design and that it would not be contrary to the public interest.

WHEREFORE, CloseCall America, Inc., respectfully requests that the Commission enter an order which:

(1) grants CloseCall America, Inc., a license to provide basic local exchange telecommunications services in the State of Michigan, with AT&T (F/K/A SBC) as the incumbent carrier pursuant to Section 302(l); and,

(2) grants such additional or further relief as may be necessary or appropriate.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "G. Amend", is written over a horizontal line.

Geoffrey B. Amend
General Counsel
MobilePro Corp.
309 S. Laura, Suite 210
Wichita, KS 67211

Exhibit A

STATE OF MICHIGAN
BEFORE THE MICHIGAN PUBLIC SERVICE COMMISSION

* * * * *

In the matter of the application of)
CloseCall America, Inc., for a)
license to provide basic local exchange and)
resold long distance service throughout the)
State of Michigan)

DIRECT TESTIMONY OF THOMAS MAZERSKI

1 **Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.**

2 A. My name is Thomas Mazerski. My business address is 101 Log Canoe
3 Circle, Stevensville, MD 21666.

4

5 **Q. WHAT IS YOUR POSITION WITH THE APPLICANT?**

6 A. I am the President of CloseCall America, Inc. (hereinafter "CloseCall" or
7 "Applicant").

8

9 **Q. WHAT ARE YOUR PRINCIPAL RESPONSIBILITIES WITH
 CLOSECALL?**

10 A. I founded CloseCall in 1999. I am responsible for all aspects
11 of the company's operations. I have overseen the growth of the Company
12 from 6 employees to over 80. CloseCall is currently a competitive local
13 exchange carrier in over 13 states. I worked at Bell Atlantic for 20 years
14 before starting CloseCall 6 years ago.

1 **Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY IN THIS**
 PROCEEDING?

2 A. I am offering testimony in support of CloseCall's Application for license
3 to provide basic local exchange service throughout the State of Michigan.
4 CloseCall proposes to provide basic local exchange and long distance service on
5 both a reseller and facilities-based/Unbundled Network Elements ("UNE") basis.

6
7 **Q. ARE YOU SPONSORING ANY EXHIBITS IN THIS PROCEEDING?**

8 A. Yes. I am sponsoring Exhibits A - E
9

10 **Q. WERE THESE EXHIBITS PREPARED BY YOU OR UNDER YOUR**
11 **DIRECTION AND SUPERVISION?**

12 A. They were prepared under my supervision.
13

14 **Q. PLEASE SUMMARIZE THE MAIN SUBJECT AREAS ADDRESSED IN**
15 **YOUR TESTIMONY.**

16 A. My testimony focuses on the following areas of concern to the Michigan
17 Public Service Commission ("MPSC" or "Commission"):
18 a. a description of CloseCall's technical, managerial, and financial
19 qualifications to provide telecommunications services in Michigan;
20 b. a demonstration of CloseCall's intent to provide service within one-year
21 from the date the license is granted;

- 1 c. The benefits to the public and the industry, and a description of the general
2 types of services CloseCall proposes to offer in Michigan;
3 d. a description of the general types of services that CloseCall proposes to
4 offer in the State of Michigan; and
5 e. an explanation of CloseCall's compliance with applicable regulations
6 pertaining to certified communicatively impaired (hearing and voice
7 impaired) telecommunications service, lifeline, minimum calling levels,
8 and 9-1-1 emergency telecommunications service.
9

10 **Q. CAN YOU PLEASE DESCRIBE THE APPLICANT'S GENERAL**
11 **QUALIFICATIONS?**

12 A. CloseCall became a Delaware Corporation on August 4, 2004 and is
13 headquartered in Stevensville, MD. A copy of the Company's Articles
14 of Incorporation can be found in Exhibit B. CloseCall is a wholly owned
15 subsidiary of MobilePro, Corp. MobilePro Corp. a wireless technology and
16 broadband telecommunications company in Bethesda, MD, that incorporated in
17 Delaware. The company is focused on creating shareholder value by
18 developing innovative wireless technologies, acquiring and growing profitable
19 broadband telecommunications companies and forging strategic alliances with
20 well- positioned companies in complementary product lines and industries.
21 Current business and network plans for CloseCall call for market entry via resale

1 of the local exchange services of facilities-based local exchange carriers and to provide
3 basic local exchange services by purchasing or leasing UNE from the incumbent carriers.
4 If customer demand and business conditions warrant, CloseCall may provide basic local
5 exchange services via the installation of its own local switching platform and utilize a
6 combination of self and third party provided network elements (e.g., interoffice transport,
7 unbundled loops).

8
9 **Q. IS CLOSECALL AUTHORIZED TO PROVIDE SERVICES IN ANY**
10 **OTHER JURISDICTIONS?**

11 A. CloseCall is authorized to provide resold and facilities-based local exchange
12 service in the following jurisdictions: Delaware, Florida, Indiana, Illinois, Kansas,
13 Maryland, Michigan, New Jersey, New York, Ohio, Pennsylvania,
14 Texas and Wisconsin. Applications for authority are pending in the states of
15 Arizona, California, and Louisiana,.

16
17
18 **Q. PLEASE DESCRIBE CLOSECALL'S MANAGERIAL AND TECHNICAL**
19 **QUALIFICATIONS.**

20 A. CloseCall possesses the requisite managerial qualifications to provide its
21 proposed local exchange telecommunications services. CloseCall's senior
22 management has extensive experience in telecommunications,

1 management and finance. Biographies indicating the, managerial and
2 financial experience of CloseCall's key personnel attached hereto as Exhibit D.
3 CloseCall is technically qualified to provide the proposed services in the State of
4 Michigan. CloseCall's management personnel are well qualified to execute its
5 business plan as indicated by the information in Exhibit D.
6

7 **Q. IN YOUR OPINION, DOES CLOSECALL POSSESS SUFFICIENT**
8 **MANAGERIAL AND TECHNICAL RESOURCES AND**
9 **QUALIFICATIONS TO PROVIDE ALL OF THE SERVICES**
10 **REQUESTED IN ITS APPLICATION TO PROVIDE LOCAL**
11 **EXCHANGE SERVICES IN MICHIGAN?**

12 A. Yes. The senior management of CloseCall have extensive technical and
13 managerial and financial expertise pertaining to the telecommunications
14 business.
15

16 **Q. PLEASE OUTLINE APPLICANT'S FINANCIAL QUALIFICATIONS**

17 A. CloseCall is financially qualified to possess a license to provide basic local
18 exchange and resold long distance service. In particular, CloseCall has access to
19 the financing and capital necessary to conduct its telecommunications operations
20 as specified in this Application.

1 CloseCall's financial strength and ability to offer the above services is
2 demonstrated in the confidential Balance Sheet and Income Statement
3 for the fiscal year 2005, attached hereto as Exhibit C. These financial statement
4 show that CloseCall possess the financial resources adequate to serve as a
5 telephone service provider of resold and facilities-based local and long distance.
6

7 **Q. IN YOUR OPINION, DOES CLOSECALL HAVE ADEQUATE ACCESS**
8 **TO THE CAPITAL NECESSARY TO PROVIDE THE PROPOSED**
9 **LOCAL EXCHANGE SERVICES IN MICHIGAN?**

10 A. Yes, it does.
11

12 **Q. DOES CLOSECALL'S APPLICATION AND PROPOSED TARIFF**
13 **CONTAIN AN ACCURATE DESCRIPTION OF THE TYPES OF**
14 **SERVICES THAT IT WILL OFFER IN MICHIGAN?**

15 A. Yes. The Application and CloseCall's Illustrative Tariff (attached hereto as
16 Exhibit E) accurately describes the types of services that CloseCall will offer in
17 Michigan. CloseCall plans to provide resold and facilities-based local exchange
18 service, exchange access service and resold long distance. CloseCall intends
19 to provide basic local exchange service as well as custom calling features,
20 and long distance packages focus on low-priced community calling. CloseCall
21 has filed an Application for Designation as an Eligible Telecommunications
22 Carrier concurrently with this application to obtain reimbursement from

1 the Federal Universal Service Fund for provision of Lifeline and Link-up services
2 to qualified low-income customers in the state of Michigan. In addition,
3 CloseCall, through interconnection with other carriers, will offer dual-party relay
4 services, 9-1-1 emergency services and directory assistance.

5
6 **Q. WHAT FACILITIES WILL CLOSECALL USE TO PROVIDE THE**
7 **PROPOSED TELECOMMUNICATIONS SERVICES IN MICHIGAN?**

8 A. CloseCall plans to provide local exchange services through the lease or purchase
9 of UNE from certificated facilities-based local exchange carriers, such as AT&T
10 Michigan.

11
12 **Q. WHO WILL BE PROVIDING LOCAL EXCHANGE ACCESS TO**
13 **SERVICES TYPICALLY SUPPLIED BY INCUMBENT CARRIERS?**

14 A. Local exchange provision of service including Directory Assistance, 9-1-1
15 Emergency Assistance, Emergency Interrupt Service (given significant market
16 demand), and Busy Line Verification (given significant market demand) will be
17 supplied through arrangements with the incumbent carriers. Moreover, the 9-1-1
18 services will be seamless and transparent to all municipalities and townships
19 offering this emergency service. There will be no customers or public officials
20 and agencies experiencing significant changes or additional costs in relation to the
21 provision of 9-1-1 Emergency Assistance.

22

1 **Q. WILL CLOSECALL HANDLE 9-1-1 EMERGENCY**

2 **TELECOMMUNICATIONS SERVICE TRAFFIC IN THE AFFECTED**
3 **AREAS PURSUANT TO MPSC REGULATIONS?**

4 A. Yes. CloseCall will negotiate arrangements with the incumbent carriers to route
5 the traffic through the incumbent carriers' existing tandem switches serving each
6 Public Safety Answering Point ("PSAP"). Automatic Number Identification
7 ("ANI") and Automatic Line Information ("ALI") will be routed along with the
8 call. Overall, 9-1-1 traffic will be routed through the incumbent carriers and will
9 meet all Commission requirements. CloseCall intends to comply with all the
10 applicable laws and regulations regarding 9-1-1 service in Michigan.

11
12 **Q. WILL CLOSECALL PROVIDE BASIC LOCAL EXCHANGE SERVICE**
13 **IN KEEPING WITH THE COMMISSION'S RULES AND THE**
14 **MICHIGAN TELECOMMUNICATIONS ACT?**

15 A. Yes. CloseCall, in compliance with the Commission's Rules and the Michigan
16 Telecommunications Act, as a provider of basic local exchange service, will offer
17 additional services to its customers including; lifeline service; services for the
18 deaf, hard of hearing, and speech-impaired; intraNPA directory assistance service;
19 free 900 prefix call blocking; and basic local exchange service options for
20 residential customers including unlimited local calling for flat monthly rate;
21 handicapped persons and persons voluntarily providing services specified in Act;
22 and emergency or 9-1-1 service.

1 **Q. DOES CLOSECALL INTEND TO FOLLOW THE REQUIREMENTS OF**
2 **THE MPSC PERTAINING TO CERTIFIED COMMUNICATIVELY**
3 **IMPAIRED TELECOMMUNICATIONS SERVICES?**

4 A. Yes. CloseCall intends to implement the requirements of the MPSC pertaining to
5 certified communicatively impaired telecommunications services.

6
7 **Q. DOES CLOSECALL INTEND TO COMPLY WITH THE MINIMUM**
8 **TELEPHONE SERVICE STANDARDS SET FORTH BY THE MPSC?**

9 A. Yes. CloseCall intends to provide the services described above in compliance
10 with the MPSC's standards and applicable regulations. Moreover, the competitive
11 nature of the telecommunications industry in Michigan today demands that
12 CloseCall offer telephone service of a superior quality to that of our competitors.

13
14 **Q. DOES CLOSECALL HAVE A SMALL AND MINORITY OWNED**
15 **TELECOMMUNICATIONS BUSINESS PARTICIPATION PLAN**
16 **PURSUANT TO SECTION 504 OF THE MICHIGAN**
17 **TELECOMMUNICATIONS ACT?**

18 A. Yes, CloseCall's Small and Minority Owned Telecommunications Business
19 Participation Plan is attached hereto as Exhibit F. It was filed with the
20 Commission under Affinity Telecom D/B/A CloseCall America, Inc.

21

1 **Q. WHEN DOES CLOSECALL PLAN TO OFFER REGULATED BASIC**
2 **LOCAL EXCHANGE SERVICE IN THE STATE OF MICHIGAN?**

3 A. CloseCall currently provisions regulated basic local exchange service in the State
4 of Michigan, on the behalf of Affinity Telecom, Inc.

5

6 **Q. IS CLOSECALL'S APPLICATION CONSISTENT WITH SERVING THE**
7 **PUBLIC INTEREST IN THE PROVISION OF**
8 **TELECOMMUNICATIONS CUSTOMERS?**

9 A. Absolutely. The Commission's grant of this license is in the public interest
10 because residential and business consumers of telecommunications services in
11 incumbent carriers' service territories (such as AT&T Michigan) will receive
12 improved quality of service. Consistent with the Commission's intent to aid in
13 the development of a competitive telecommunications environment in Michigan,
14 the granting of a certificate of authority to provide local exchange service will
15 offer increased efficiency to the State's telecommunications infrastructure through
16 greater reliability of services and an increase in competitive choices. These points
17 are highlighted in CloseCall's Application in this case

18

19 **Q. DOES THIS CONCLUDE YOUR TESTIMONY?**

20 A. Yes it does.

Exhibit B

Delaware

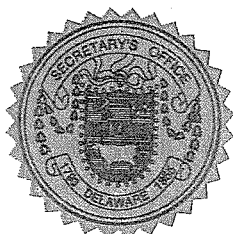
PAGE 1

The First State

I, HARRIET SMITH WINDSOR, SECRETARY OF STATE OF THE STATE OF DELAWARE, DO HEREBY CERTIFY "CLOSECALL AMERICA, 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-FIFTH DAY OF APRIL, A.D. 2006.

AND I DO HEREBY FURTHER CERTIFY THAT THE ANNUAL REPORTS HAVE BEEN FILED TO DATE.

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



Harriet Smith Windsor
Harriet Smith Windsor, Secretary of State

3838400 8300

060380656

AUTHENTICATION: 4692950

DATE: 04-25-06

Exhibit C

10:01 AM

04/14/06

Accrual Basis

CloseCall America Balance Sheet As of December 31, 2004

	Dec 31, 04
ASSETS	
Current Assets	
Checking/Savings	
1000 · Checking I Centreville 01	
1001 · Payroll Checking Centreville 02	83,929.27
1002 · Savings Centreville	17,748.60
1002.10 · Savings 26	
1002.20 · Savings 27	53,515.42
1002.30 · Allocated Savings	161,888.92
Total 1002 · Savings Centreville	5,353.39
1003 · V/MC Checking Centreville 03	220,757.73
1004 · CK By Phone - Checking CNB 04	26,119.40
1030 · Petty Cash Account	18,996.34
1100 · Centreville Crt. of Deposit	300.00
1101 · CD for Verizon WL LOC 50	
1102 · CD for VZ LOC's 51	260,234.83
Total 1100 · Centreville Crt. of Deposit	100,000.00
Total Checking/Savings	360,234.83
Accounts Receivable	728,086.17
1200 · Accounts Receivable	
1202 · Allowance for Doubtful Accounts	1,423,217.67
Total Accounts Receivable	-385,115.26
Other Current Assets	1,038,102.41
1021 · Other Current Assets	
1112 · Balance transfer account	
1150 · Wireless Inventory	542.53
1170 · Due from SSI-Affinity	18,161.62
1410 · Prepaid Expense	61,178.79
1415 · Prepaid Internet Costs	
1425 · Prepaid Marketing	19,443.76
1426 · Less - Long Term Portion	
1425 · Prepaid Marketing - Other	-14,008.00
Total 1425 · Prepaid Marketing	433,364.00
1450 · COGS prepaid	419,356.00
1410 · Prepaid Expense - Other	516,707.00
Total 1410 · Prepaid Expense	60,687.40
1475 · UNE-P Conversion Costs	1,016,194.16
1476 · Less - LT portion	
1475 · UNE-P Conversion Costs - Other	-14,483.85
Total 1475 · UNE-P Conversion Costs	106,976.99
1630 · Wireless Commissions	92,493.14
1650 · Agent prizes	13,026.84
1750 · Payroll Exchange	13,493.00
Total 1021 · Other Current Assets	8.91
1090 · Affinity Receivables	1,215,098.99
1091 · Affinity Accounts Receivable	
1092 · Allowance Account	310,000.00
Total 1090 · Affinity Receivables	-30,000.00
1109 · Audit Unbilled Accounts Rec	280,000.00
1700 · Due from employees	2,646,531.00
Total Other Current Assets	462.77
Total Current Assets	4,142,092.76
	5,908,281.34

UNAUDITED - FOR INTERNAL MANAGEMENT PURPOSES ONLY

10:01 AM

04/14/06

Accrual Basis

CloseCall America Balance Sheet As of December 31, 2004

	Dec 31, 04
Fixed Assets	
1500 · Property and Equipment	
1505 · Leasehold Improvements	4,291.21
1510 · Billing Software & Equipment	25,036.74
1515 · Local UNE Software	3,119.00
1525 · Furniture & Fixtures	61,503.63
1530 · Office Equipment	75,836.01
1540 · Computer Equipment	170,482.69
1545 · Software	728.99
1546 · Automobile	57,500.00
Total 1500 · Property and Equipment	398,498.27
1550 · Accumulated Depreciation	-345,082.02
1560 · New Office Space	
1561 · Office Equipment	4,460.55
1562 · Leasehold Improvements	18,116.69
1563 · Furniture & Fixtures	141,033.81
1564 · Billing Software	16,012.50
1565 · Software	18,119.80
1566 · Computer Equipment	69,199.50
Total 1560 · New Office Space	266,942.85
Total Fixed Assets	320,359.10
Other Assets	
1603 · Intangible Assets	
1600 · Customer Base	
1602 · Accumulated Amortization	-49,999.87
1600 · Customer Base - Other	50,000.00
Total 1600 · Customer Base	0.13
1610 · Software Development Costs	
1615 · Accum. Amortization	-77,799.00
1610 · Software Development Costs - Other	290,755.14
Total 1610 · Software Development Costs	212,956.14
1620 · Website Development Costs	
1625 · Accum. Amortization	-14,449.00
1620 · Website Development Costs - Other	36,132.75
Total 1620 · Website Development Costs	21,683.75
Total 1603 · Intangible Assets	234,640.02
1721 · Due To/From Corp	
1720 · Due to/from Corporate	
Total 1721 · Due To/From Corp	570,000.00
1900 · Long-Term Investments	
1605 · Security Deposit	8,000.00
1606 · Equipment Deposits	3,512.58
1626 · LT Portion of Prepaid Mktg	14,008.00
1636 · Wireless commissions - LT	6,057.02
1656 · Agent prizes - LT	3,359.00
1676 · LT Portion of UNEP Costs	14,483.85
Total 1900 · Long-Term Investments	49,420.45
Total Other Assets	854,060.47
TOTAL ASSETS	7,082,700.91

UNAUDITED - FOR INTERNAL MANAGEMENT PURPOSES ONLY

10:01 AM

04/14/06

Accrual Basis

CloseCall America Balance Sheet As of December 31, 2004

	Dec 31, 04
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	
Total Accounts Payable	2,132,292.50
Other Current Liabilities	2,132,292.50
2007 · Centreville LOC - current	
2009 · Current Portion of L/T Debt	47,837.64
2006 · Auto loan - current	9,954.94
2370 · Capital Lease Current	8,413.13
Total 2009 · Current Portion of L/T Debt	18,368.07
2016 · Accrued Expenses	
2008 · Accrued Tax Liability	
2008-1 · Accrued Federal Universal Fund	100,473.55
2008-2 · Accrued Federal Excise Tax	74,147.79
2008-3 · Accrued State Taxes	221,239.28
Total 2008 · Accrued Tax Liability	395,860.62
2010 · Accrued Payroll	51,296.26
2011 · Accrued Expenses	310,440.89
2120 · Accrued Payroll Taxes	5,716.62
2125 · 401K payable	31,972.16
2126 · Employee benefits payable	2,315.21
2450 · Contract payable	
2451 · Baltimore Ravens	225,300.00
2452 · Aberdeen Ironbirds	87,495.00
2453 · Ripken Baseball	55,000.00
2454 · Frederick Keys	48,870.00
2455 · Bowie Baysox	39,690.00
2456 · Delmarva Shorebirds	25,000.00
Total 2450 · Contract payable	481,355.00
Total 2016 · Accrued Expenses	1,278,956.76
2090 · Due to Affinity (Receivables)	428,020.00
2391 · Deferred Revenue	
2390 · Deferred Income	1,032,253.00
Total 2391 · Deferred Revenue	1,032,253.00
2472 · Other Current Liabilities	
2200 · Customer Deposits	
2210 · Wireless customer deposits	12,925.00
2200 · Customer Deposits - Other	117,688.33
Total 2200 · Customer Deposits	130,613.33
Total 2472 · Other Current Liabilities	130,613.33
Total Other Current Liabilities	2,936,048.80
Total Current Liabilities	5,068,341.30
Long Term Liabilities	
2410 · Centreville LOC	
2473 · Long-Term Debt	66,756.25
2400 · Capital Leases - L/T	23,851.12
2460 · Centreville Auto Loan	30,267.55
Total 2473 · Long-Term Debt	54,118.67

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04/14/06
Accrual Basis

CloseCall America
Balance Sheet
As of December 31, 2004

	Dec 31, 04
2475 · Due To/From US-1	
1730 · Due to/from subsidiary	
Total 2475 · Due To/From US-1	-41,795.52
Total Long Term Liabilities	-41,795.52
Total Liabilities	79,079.40
Equity	5,147,420.70
2600 · Owner Equity	
2610 · Series A Preferred	550,000.00
2620 · Series B Preferred	50,000.00
2630 · Series C Preferred	134,386.82
2650 · Common Stock	432.65
2670 · Due from Shareholders	-100.00
Total 2600 · Owner Equity	734,719.47
2801 · APIC	
2800 · Additional paid In Capital	
Total 2801 · APIC	8,171,337.65
2900 · Retained Earnings	8,171,337.65
2901 · Accumulated R/E Deficit	1,063,109.85
2850 · R/E - Pre-Acquisition	
Total 2901 · Accumulated R/E Deficit	-7,383,224.00
Net Income	-7,383,224.00
Total Equity	-650,662.76
TOTAL LIABILITIES & EQUITY	1,935,280.21
	7,082,700.91

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Accrual Basis

CloseCall America Profit & Loss January through December 2004

Ordinary Income/Expense	Jan - Dec 04
Income	
3100 · Long Distance Revenue	
3110 · Long Distance Telephone Service	8,094,580.47
3111 · Long Distance Usage Credit	-557,104.82
3112 · USF Revenue	588,709.08
3113 · Fed State Local Surcharge	491,233.27
3114 · PCCC Revenue	228,427.97
3116 · Minimum Charge	324,981.89
3117 · Monthly charge	1,789,891.05
3120 · 1800Closecall	10,671.98
3125 · State surcharges	48,935.99
3100 · Long Distance Revenue - Other	316,877.31
Total 3100 · Long Distance Revenue	11,337,204.19
3200 · Local Service Revenue	
3210 · Local Activation and Recurring	7,951,095.34
3220 · Local Fed Sub Line Charge	1,856,176.14
3230 · Local Credit Adjustments	-13,205.76
3240 · Local Carrier Access Billing	139,408.83
3260 · Local Usage Credit	-266,125.25
3280 · Carrier Access Billing	-14,414.94
3200 · Local Service Revenue - Other	280,343.09
Total 3200 · Local Service Revenue	9,933,277.45
3300 · Wireless Revenue	
3301 · Wireless Usage	809,798.01
3303 · Wireless - Recurring Revenue	1,447,786.45
3370 · Wireless Misc. Revenue	52,971.65
3375 · Wireless - Misc Credits	-157,453.40
3378 · Wireless - Free Minutes	-208,365.30
3390 · Wireless Telephone Sales	308,140.67
3399 · Other Wireless Product Sales	2,949.63
3300 · Wireless Revenue - Other	85,762.00
Total 3300 · Wireless Revenue	2,341,589.71
3400 · Internet Revenue	
3420 · Internet Revenue	376,276.66
3421 · DSL Set Up Fee	7,625.00
3422 · DSL Installation Kits	10,464.00
3423 · DSL Professional Installations	1,235.00
3430 · Internet credits	-5,638.54
3431 · DSL Debits	40.00
3440 · VOIP Equipment	1,907.50
3441 · VOIP Debits	-340.05
3400 · Internet Revenue - Other	-3,556.00
Total 3400 · Internet Revenue	388,013.57
3500 · Revenue Adjustment	-336,791.65
3600 · Intercompany Wholesale Revenue	132,021.34
9210 · Late Fees	55,420.05
9220 · Closed for Non-payment Fee	99,462.00
9250 · Other Account Fees	77,457.99
Total Income	24,027,654.65
Cost of Goods Sold	
4100 · Long Distance COS	
4110 · Long Distance Cost of Sales	4,383,009.91
4112 · Cost of USF	438,731.05
4120 · 1800Closecall Costs	100,430.09
4190 · Excise tax discounts	-45,601.77
4195 · State tax discounts	9,885.67
4100 · Long Distance COS - Other	-3,710.00
Total 4100 · Long Distance COS	4,882,744.95

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CloseCall America

Profit & Loss

January through December 2004

	Jan - Dec 04
4200 · Local Cost of Sales	
4210 · CABS	136,388.01
4220 · Business	569,227.08
4230 · Residential	5,661,065.96
4235 · UNE-P Platform	105,379.18
4240 · Wiring Installation Costs	84,416.38
4245 · VoiceMail	23,166.37
4200 · Local Cost of Sales - Other	144,979.00
Total 4200 · Local Cost of Sales	6,724,621.98
4300 · Wireless Cost of Sales	
4302 · Wireless Airtime Cost	1,203,310.74
4310 · Wireless LD	12,460.24
4320 · Wireless Phones	169,814.96
4325 · Weblink -Pagers Usage	2,861.79
4300 · Wireless Cost of Sales - Other	36,003.88
Total 4300 · Wireless Cost of Sales	1,424,451.61
4400 · Internet Cost of Sales	
4410 · Internet Service Providers	183,953.69
4420 · Internet Email Hosting	27,712.50
4440 · DSL Installation Cost	459.04
4450 · DSL Credit	1,280.76
4460 · VOIP Credit	87.50
Total 4400 · Internet Cost of Sales	213,493.49
4500 · State Tax Discounts	-86,453.13
Total COGS	13,158,858.90
Gross Profit	10,868,795.75
Expense	
5001 · Salaries & Wages	
5002 · Payroll Expense - Cust Service	
5010 · Salaries & Wages - Cust Service	698,142.27
5021 · 401(k) - Cust. Service	13,622.00
5030 · Expense Allowance - Cust Serv	7,384.68
5040 · Payroll taxes - Cust Serv	66,535.02
5090 · Other payroll exp - Cust Serv	-4,096.92
Total 5002 · Payroll Expense - Cust Service	781,587.05
5003 · Payroll Expenses - Wireless	
6210 · Salaries and Wages - Wireless	215,519.25
6221 · 401(k) - Wireless	5,727.14
6230 · Expense Allowance - Wireless	3,942.70
6240 · Payroll Taxes - Wireless	19,099.71
6290 · Other Payroll Expense - Wireles	-6,809.43
Total 5003 · Payroll Expenses - Wireless	237,479.37
6100 · Payroll Expenses - Local	
6110 · Salaries and Wages Local	464,501.10
6121 · 401(k) - Local	11,426.93
6130 · Expense Allowance - Local	6,865.46
6140 · Payroll Taxes - Local	40,422.08
6190 · Other Payroll Expense - Local	-13,145.49
Total 6100 · Payroll Expenses - Local	510,070.08
6301 · Payroll Expense - Internet	
6310 · Salaries and Wages - Internet	249,816.31
6321 · 401(k) - Internet	4,566.19
6330 · Expense Allowance - Internet	2,307.70
6340 · Payroll Taxes - Internet	23,111.58
6390 · Other Payroll Exp - Internet	-21,317.18
Total 6301 · Payroll Expense - Internet	258,484.60

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CloseCall America

Profit & Loss

January through December 2004

	Jan - Dec 04
7100 · Payroll Expenses - Admin/Finan	
7110 · Salaries and Wages - A/F	
7121 · 401(k) - A/F	788,926.03
7130 · Expense Allowance - A/F	24,967.36
7140 · Payroll Taxes - A/F	107,552.30
7180 · Board Compensation	73,844.41
7190 · Other Payroll Exp. - A/F	3,500.00
	-37,192.36
Total 7100 · Payroll Expenses - Admin/Finan	961,597.74
7300 · Payroll Expenses - New Products	
7301 · Salaries & Wages - New Products	
7321 · 401(k) - New Products	71,557.74
7325 · Payroll Taxes - New Products	1,725.10
7395 · Other payroll expense	5,673.37
7300 · Payroll Expenses - New Products - Other	2,364.67
	0.00
Total 7300 · Payroll Expenses - New Products	81,320.88
7400 · Payroll Expenses - Corporate	
7401 · Salaries & Wages - Corporate	
7422 · Expense Allowance - Corp Group	87,629.20
7425 · Payroll Taxes - Corporate	18,681.83
7495 · Other payroll expense	3,901.81
	10,298.76
Total 7400 · Payroll Expenses - Corporate	120,511.60
7500 · Payroll Expenses - Billing	
7501 · Salaries & Wages - Billing	
7525 · Payroll Taxes - Billing	28,047.82
7595 · Other payroll expense	1,868.18
	4,511.30
Total 7500 · Payroll Expenses - Billing	34,427.30
Total 5001 · Salaries & Wages	2,985,478.62
5100 · Back Office	
5111 · Profitec Customer Service	
5112 · Data Base & Business Billing	108,650.83
5120 · Postage - Profitec	
5150 · Web Site Exp	12,467.57
5152 · XML to OSG	
5156 · T1 Port Charge	8,250.00
5160 · Graphic Development	7,180.94
5162 · Programming	1,000.00
5164 · Server rent	1,506.25
5168 · Other Web Site Expense	17,600.00
5150 · Web Site Exp - Other	2,139.46
	599.40
Total 5150 · Web Site Exp	38,276.05
5112 · Data Base & Business Billing - Other	
	64,582.53
Total 5112 · Data Base & Business Billing	115,326.15
5113 · Record Processing - OSG	
5114 · Postage - OSG	234,160.68
5100 · Back Office - Other	211,953.85
	24,921.96
Total 5100 · Back Office	695,013.47
5300 · Residential Billing - Profitec	
5310 · Account Processing - Profitec	
5340 · Electronic File Transfer	705,480.55
5345 · Inserts	24,648.75
5350 · Local Billing	29,427.20
5358 · Color Print Fee	5,750.00
5362 · Programming Fee	1,058.62
5368 · Software fee	4,809.10
	8,400.00
Total 5300 · Residential Billing - Profitec	779,574.22

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Accrual Basis

CloseCall America Profit & Loss January through December 2004

	Jan - Dec 04
5500 · Travel Expense	
7305 · Auto expenses	
7310 · Food	11,705.44
7330 · Reimbursement Exp.	4,841.21
7335 · Entertainment	118.75
5500 · Travel Expense - Other	24.76
Total 5500 · Travel Expense	379.33
5550 · Insurance Expense	17,069.49
7352 · Directors & Officers Liability	
7353 · Group Health Insurance	10,832.58
7354 · Life	162,103.18
7355 · 401K Admin fees	2,913.12
7356 · Property & Liab	2,937.50
7358 · Umbrella	3,086.46
7359 · Auto Insurance	25,579.66
7364 · Workmans Comp	593.35
Total 5550 · Insurance Expense	6,610.34
5600 · Rent Expense	214,656.19
7810 · Rent	
7815 · CAM	217,389.12
7820 · Utilities Exp	13,169.33
7830 · Office Cleaning	14,679.48
7840 · Bldg Maintenance & Repair	16,900.00
7850 · Security	9,218.63
Total 5600 · Rent Expense	328.95
5650 · Office Supplies and Equipment	271,685.51
7432 · Equipment	
7433 · Equipment Lease	11,780.26
7434 · Furniture Office	8,129.43
7435 · Equipment repairs	1,082.20
7436 · Office setup	3,161.36
7438 · Software expense	569.43
7442 · Computer supplies and equipment	4,200.40
7531 · Office Supplies Expense	13,621.02
5650 · Office Supplies and Equipment - Other	12,842.75
Total 5650 · Office Supplies and Equipment	2,771.27
5700 · Postage and Shipping	58,158.12
7552 · Postage Meter and Stamps	
7554 · Permit fee	17,156.04
7555 · Shipping	625.00
7560 · Shipping Materials	18,106.73
7570 · Express Mail	1,625.66
5700 · Postage and Shipping - Other	703.12
Total 5700 · Postage and Shipping	72,030.28
5750 · Telephone	110,246.83
7615 · Employee Internet Access	
7620 · Telephone System Lease Pymt	1,411.39
7660 · Telephone system service fees	122,298.08
7674 · T-1 Curcuit	125.00
7675 · Telephone Usage Exp	77,305.60
7677 · Local Telephone Expense	4,431.31
7678 · Long Distance ETel. Exp	1,434.01
7679 · Telephone-Cellular Exp	182,964.41
7680 · Wireless Company Phone Expense	-256.32
7685 · Telephone Employee Discounts	7,548.99
7690 · Misc. telephone system exp.	72,475.33
Total 5750 · Telephone	4,021.06
	473,758.86

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CloseCall America

Profit & Loss

January through December 2004

	Jan - Dec 04
5800 · Professional Services	5,976.85
7705 · Payroll Services	28,500.00
7706 · Accounting Audit	
Total 5800 · Professional Services	34,476.85
5850 · Other Administrative Expenses	
7920 · Taxes-Filing Fee	2,085.26
7925 · Business Taxes	6,883.46
7950 · Subscription Expense	577.49
7955 · License & Permits	11,196.80
7970 · Property Tax	6,129.19
7980 · Misc. Exp	1,191.90
Total 5850 · Other Administrative Expenses	28,064.10
5900 · Membership fees	710.00
9410 · Amortization	67,531.99
9420 · Depreciation	118,579.00
9600 · Bad Debts	859,419.75
9710 · Interest Expense	14,782.02
9715 · Penalties	-7,818.12
9730 · Banking SC and expenses	51,569.45
9740 · Credit Card Processing	174,955.45
9990 · Other Expense	9,114.48
Total Expense	6,957,026.28
Net Ordinary Income	3,911,769.47
Other Income/Expense	
Other Income	
9030 · Interest Income	15,878.67
9300 · Miscellaneous Income	6,261.52
Total Other Income	22,140.19
Other Expense	
6200 · Bonuses	
5020 · Bonus - Customer Service	55,444.40
6120 · Bonus - Local	48,950.00
6220 · Bonus - Wireless	34,550.00
6320 · Bonus - Internet	39,000.00
7120 · Bonus - A/F	174,355.00
7302 · Bonus - New Products	5,000.00
6200 · Bonuses - Other	0.00
Total 6200 · Bonuses	357,299.40
6300 · Legal fees	
7732 · Corporate	50,072.68
7733 · KK Litigation	-139.68
7734 · MM Litigation	29,733.29
7737 · JF Litigation	34,227.70
6300 · Legal fees - Other	7,139.34
Total 6300 · Legal fees	121,033.33
6400 · Consulting	
5154 · Web Site Consulting	46,527.50
5354 · Local Service Consulting	8,687.50
6570 · SubContract - Marketing	1,350.00
7170 · Subcontract - A/F	14,458.37
7715 · Consulting Fees	135,009.67
6400 · Consulting - Other	403.84
Total 6400 · Consulting	206,436.88

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04/14/06

Accrual Basis

CloseCall America Profit & Loss January through December 2004

	Jan - Dec 04
6500 · Advertising	
6502 · Direct Mail	
6503 · Printing & Mail Shop Services	
6504 · Postage	107,085.86
6505 · Fees	74,101.23
6506 · Printing	6.00
6507 · Bulk Mail Postage	57,003.50
6502 · Direct Mail - Other	167,099.37
Total 6502 · Direct Mail	18,395.63
6510 · Newspaper	423,691.59
6512 · Radio Expense	52,386.33
6513 · Internet Advertising	389,173.00
6514 · Television	0.00
6518 · Classified - Yellow Pages	253,234.00
6520 · Baseball	7,843.12
6525 · Brochures	285,691.00
6530 · Bill Inserts	399.95
6546 · Stationary	8,520.00
6555 · Special Events	50,612.83
6560 · Promotional Merchandise	281,002.67
6500 · Advertising - Other	15,332.16
Total 6500 · Advertising	-58,057.00
6600 · Agent Expense	1,709,829.65
6631 · Agent Commissions	
6632 · Other Agent Expenses	103,966.69
6600 · Agent Expense - Other	31,316.80
Total 6600 · Agent Expense	220.20
6700 · Promotional Exp	135,503.69
6601 · CloseCall Product Promotions	
6602 · Free Month Internet	
6603 · DSL Instant Rebate	2,421.36
6604 · Local Welcome Back Coupon	5,490.00
6605 · Wireless Rebates	7,007.00
6606 · CloseKnit Coupon	114,300.00
6609 · Local Voicemail Promo	21,633.05
6610 · Referral Rewards	2,140.00
6615 · Local CloseCall Dollars	48,860.00
6620 · Wireless CloseCall Dollars	147,220.00
6625 · Long Distance CloseCall Dollars	30,026.58
6626 · Wireless Contract Discount	5,329.49
6627 · Welcome Back Coupons	108,083.19
6628 · Local Internet Sign up	1,396.08
6629 · VOIP Coupon/Promos	580.00
Total 6601 · CloseCall Product Promotions	1,275.00
6810 · Marketing Research	495,761.75
6830 · Signs	3,212.04
6840 · Public Relations	1,787.43
Total 6700 · Promotional Exp	2,515.00
6900 · Other Discretionary Expenses	503,276.22
7905 · Education expense	
7910 · A/R Collection Service	13,514.66
7911 · Credit Information Fee	90,351.56
7915 · Charity Exp	1,639.84
7930 · Classified Ads	2,600.00
7931 · Watercooler exp	1,438.20
7932 · Beverage Expense	2,722.57
7975 · Prizes	1,278.73
7976 · Gifts	106,980.02
Total 6900 · Other Discretionary Expenses	264.25
	220,789.83

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CloseCall America
Profit & Loss
January through December 2004

	Jan - Dec 04
7001 · Business Development	
7002 · Travel	3,808.78
7005 · Auto	163.96
7006 · Consulting	76,652.74
7008 · M&A Closing Costs	1,050,000.00
7009 · Expense reimbursements	2,302.18
7001 · Business Development - Other	12,894.23
Total 7001 · Business Development	1,145,821.89 ①
9999 · Void	0.00
Total Other Expense	4,399,990.89
Net Other Income	-4,377,850.70
Net Income	-466,081.23

ADD BACK 1-TIME COSTS:

① BUSINESS DEVELOPMENT RELATED TO SALE OF
COMPANY TO MOBILEPRO CORP

ADJUSTED NET INCOME

1,145,822

679,742

10:01 AM

04/14/06

Accrual Basis

CloseCall America Balance Sheet As of December 31, 2005

	Dec 31, 05
ASSETS	
Current Assets	
Checking/Savings	
1000 · Checking I Centreville 01	
1001 · Payroll Checking Centreville 02	46,681.29
1002 · Savings Centreville	593.00
1002.10 · Savings 26	
1002.20 · Savings 27	5,652.57
1002.40 · MoneyGram Express 20	13,161.27
Total 1002 · Savings Centreville	6,899.69
1003 · V/MC Checking Centreville 03	25,713.53
1004 · CK By Phone - Checking CNB 04	44,222.73
1030 · Petty Cash Account	4,524.26
1100 · Centreville Crt. of Deposit	300.00
1101 · CD for Verizon WL LOC 50	
1102 · CD for VZ LOC's 51	
Total 1100 · Centreville Crt. of Deposit	260,234.83
Total Checking/Savings	100,000.00
Accounts Receivable	
1200 · Accounts Receivable	482,269.64
1202 · Allowance for Doubtful Accounts	
Total Accounts Receivable	4,587,950.64
Other Current Assets	
1021 · Other Current Assets	
1032 · Investment Acct	
1112 · Balance transfer account	-41,071.00
1120 · Inventory Asset	726.77
1150 · Wireless Inventory	-870.37
1170 · Due from SSI-Affinity	20,413.04
1400 · Payroll Advance	3,237.74
1410 · Prepaid Expense	42.72
1415 · Prepaid Internet Costs	
1425 · Prepaid Marketing	7,568.64
1426 · Less - Long Term Portion	
1425 · Prepaid Marketing - Other	-554,118.00
Total 1425 · Prepaid Marketing	882,182.00
1450 · COGS prepaid	328,064.00
1410 · Prepaid Expense - Other	310,674.00
Total 1410 · Prepaid Expense	216,449.65
1475 · UNE-P Conversion Costs	862,756.29
1476 · Less - LT portion	
1475 · UNE-P Conversion Costs - Other	-661.12
Total 1475 · UNE-P Conversion Costs	19,426.26
1630 · Wireless Commissions	18,765.14
1635 · Less - L/T Portion	
1630 · Wireless Commissions - Other	-75.01
Total 1630 · Wireless Commissions	5,860.15
1640 · Wireless Phone Cost - Contracts	5,785.14
1645 · Accum. Amortization - Phones	
1640 · Wireless Phone Cost - Contracts - Other	-23,877.04
Total 1640 · Wireless Phone Cost - Contracts	116,406.06
1650 · Agent prizes	92,529.02
1655 · Less - L/T Portion	
1650 · Agent prizes - Other	-3,136.00
Total 1650 · Agent prizes	21,824.00
	18,688.00

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Accrual Basis

CloseCall America Balance Sheet As of December 31, 2005

	Dec 31, 05
1750 · Payroll Exchange	
Total 1021 · Other Current Assets	-347.93
Total Other Current Assets	980,654.56
Total Current Assets	980,654.56
Fixed Assets	5,259,519.43
1500 · Property and Equipment	
1505 · Leasehold Improvements	4,291.21
1510 · Billing Software & Equipment	25,036.74
1515 · Local UNE Software	3,119.00
1525 · Furniture & Fixtures	61,503.63
1530 · Office Equipment	75,836.01
1540 · Computer Equipment	170,482.69
1545 · Software	728.99
1546 · Automobile	57,500.00
Total 1500 · Property and Equipment	398,498.27
1550 · Accumulated Depreciation	-466,363.54
1560 · New Office Space	
1561 · Office Equipment	4,460.55
1562 · Leasehold Improvements	97,329.29
1563 · Furniture & Fixtures	148,695.04
1564 · Billing Software	16,012.50
1565 · Software	34,891.03
1566 · Computer Equipment	178,282.29
Total 1560 · New Office Space	479,670.70
Total Fixed Assets	411,805.43
Other Assets	
1603 · Intangible Assets	
1600 · Customer Base	
1602 · Accumulated Amortization	-50,000.00
1600 · Customer Base - Other	50,000.00
Total 1600 · Customer Base	0.00
1610 · Software Development Costs	
1615 · Accum. Amortization	-143,939.00
1610 · Software Development Costs - Other	392,058.45
Total 1610 · Software Development Costs	248,119.45
1620 · Website Development Costs	
1625 · Accum. Amortization	-27,336.00
1620 · Website Development Costs - Other	40,840.68
Total 1620 · Website Development Costs	13,504.68
Total 1603 · Intangible Assets	261,624.13
1721 · Due To/From Corp	
1720 · Due to/from Corporate	1,142,600.29
Total 1721 · Due To/From Corp	1,142,600.29
1761 · Goodwill - Affinity	
1760 · Goodwill - AFF	671,303.39
Total 1761 · Goodwill - Affinity	671,303.39

UNAUDITED - FOR INTERNAL MANAGEMENT PURPOSES ONLY

10:01 AM

04/14/06

Accrual Basis

CloseCall America Balance Sheet As of December 31, 2005

	Dec 31, 05
1900 · Long-Term Investments	
1605 · Security Deposit	8,000.00
1606 · Equipment Deposits	3,512.58
1626 · LT Portion of Prepaid Mktg	554,118.00
1636 · Wireless commissions - LT	75.01
1656 · Agent prizes - LT	3,136.00
1676 · LT Portion of UNEP Costs	661.12
Total 1900 · Long-Term Investments	569,502.71
Total Other Assets	2,645,030.52
TOTAL ASSETS	8,316,355.38
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	1,712,829.52
Total Accounts Payable	1,712,829.52
Other Current Liabilities	
2009 · Current Portion of L/T Debt	
2006 · Auto loan - current	10,595.23
2370 · Capital Lease Current	34,393.04
Total 2009 · Current Portion of L/T Debt	44,988.27
2016 · Accrued Expenses	
2008 · Accrued Tax Liability	
2008-1 · Accrued Federal Universal Fund	19,000.00
2008-2 · Accrued Federal Excise Tax	144,381.40
2008-3 · Accrued State Taxes	158,986.69
Total 2008 · Accrued Tax Liability	322,368.09
2010 · Accrued Payroll	58,981.07
2011 · Accrued Expenses	309,579.99
2021 · Accounts Payable - AFF QBooks	58,231.76
2120 · Accrued Payroll Taxes	4,381.82
2121 · Payroll Liabilities - AFF QBook	76,854.73
2125 · 401K payable	39,049.26
2126 · Employee benefits payable	1,990.41
2130 · Garnishments	121.37
2450 · Contract payable	
2451 · Baltimore Ravens	54,300.00
2452 · Aberdeen Ironbirds	242,812.50
2453 · Ripken Baseball	165,000.00
2454 · Frederick Keys	146,610.02
2455 · Bowie Baysox	119,380.02
2456 · Delmarva Shorebirds	134,999.98
2457 · Less - Long Term Portion	-517,430.15
2450 · Contract payable - Other	64,145.62
Total 2450 · Contract payable	409,817.99
Total 2016 · Accrued Expenses	1,281,376.49
2391 · Deferred Revenue	
2390 · Deferred Income	918,572.00
Total 2391 · Deferred Revenue	918,572.00
2472 · Other Current Liabilities	
2200 · Customer Deposits	
2210 · Wireless customer deposits	11,684.95
2200 · Customer Deposits - Other	97,420.43
Total 2200 · Customer Deposits	109,105.38

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04/14/06

Accrual Basis

CloseCall America Balance Sheet As of December 31, 2005

	Dec 31, 05
2211 · Customer Deposits - AFF	40,000.00
Total 2472 · Other Current Liabilities	149,105.38
Total Other Current Liabilities	2,394,042.14
Total Current Liabilities	4,106,871.66
Long Term Liabilities	
2470 · Due To/From Corp - Aff Acq	2,150,000.00
2471 · Due To/From Corp - Affinity Acq	2,150,000.00
Total 2470 · Due To/From Corp - Aff Acq	47,123.23
2473 · Long-Term Debt	19,771.90
2400 · Capital Leases - L/T	66,895.13
2460 · Centreville Auto Loan	517,430.15
Total 2473 · Long-Term Debt	517,430.15
2474 · Other Long-Term Liabilities	62,261.89
2459 · Long Term Portion of Contracts	62,261.89
Total 2474 · Other Long-Term Liabilities	2,796,587.17
2475 · Due To/From US-1	6,903,458.83
1730 · Due to/from subsidiary	
Total 2475 · Due To/From US-1	
Total Long Term Liabilities	
Total Liabilities	
Equity	
2600 · Owner Equity	
2610 · Series A Preferred	550,000.00
2620 · Series B Preferred	50,000.00
2630 · Series C Preferred	134,386.82
2650 · Common Stock	432.65
2670 · Due from Shareholders	-100.00
Total 2600 · Owner Equity	734,719.47
2801 · APIC	
2800 · Additional paid in Capital	
Total 2801 · APIC	8,171,337.65
2900 · Retained Earnings	8,171,337.65
2901 · Accumulated R/E Deficit	1,058,618.37
2850 · R/E - Pre-Acquisition	
2851 · Retained Earnings - AFF Qbooks	-7,383,224.00
Total 2901 · Accumulated R/E Deficit	-2,348,734.35
Net Income	-9,731,958.35
Total Equity	1,180,179.41
TOTAL LIABILITIES & EQUITY	1,412,896.55
	8,316,355.38

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04/14/06

Accrual Basis

CloseCall America

Profit & Loss

January through December 2005

Ordinary Income/Expense	Jan - Dec 05
Income	
3100 · Long Distance Revenue	
3110 · Long Distance Telephone Service	
3111 · Long Distance Usage Credit	6,327,384.80
3112 · USF Revenue	-206,306.94
3113 · Fed State Local Surcharge	604,389.90
3114 · PCCC Revenue	959.94
3116 · Minimum Charge	167,852.85
3117 · Monthly charge	322,995.14
3120 · 1800Closecall	3,868,056.33
3121 · USF credit	2,879.51
3125 · State surcharges	-2,977.60
3130 · Tommy Wireless Income	387,592.81
3100 · Long Distance Revenue - Other	1,787.24
Total 3100 · Long Distance Revenue	213,685.00
3200 · Local Service Revenue	11,688,298.98
3210 · Local Activation and Recurring	
3220 · Local Fed Sub Line Charge	9,693,552.14
3230 · Local Credit Adjustments	2,089,587.77
3240 · Local Carrier Access Billing	-13,314.35
3260 · Local Usage Credit	1,064,967.94
3280 · Carrier Access Billing	-251,141.31
3200 · Local Service Revenue - Other	-15,006.97
Total 3200 · Local Service Revenue	55,047.26
3300 · Wireless Revenue	12,623,692.48
3301 · Wireless Usage	
3303 · Wireless - Recurring Revenue	598,234.64
3370 · Wireless Misc. Revenue	1,467,030.67
3375 · Wireless - Misc Credits	79,744.54
3378 · Wireless - Free Minutes	-104,633.38
3390 · Wireless Telephone Sales	-176,015.44
3399 · Other Wireless Product Sales	360,317.65
3300 · Wireless Revenue - Other	7,350.83
Total 3300 · Wireless Revenue	24,850.00
3400 · Internet Revenue	2,256,879.51
3420 · Internet Revenue	
3421 · DSL Set Up Fee	432,886.47
3422 · DSL Installation Kits	13,400.00
3423 · DSL Professional Installations	18,550.00
3430 · Internet credits	4,275.00
3431 · DSL Debits	-8,613.99
3440 · VOIP Equipment	2,415.28
3441 · VOIP Debits	2,485.53
3400 · Internet Revenue - Other	-285.92
Total 3400 · Internet Revenue	126.00
3600 · Intercompany Wholesale Revenue	465,238.37
9210 · Late Fees	259,054.02
9220 · Closed for Non-payment Fee	131,691.62
9250 · Other Account Fees	533,724.54
Total Income	179,065.21
Cost of Goods Sold	
4000 · Cost of Goods Sold	28,137,644.73
	0.00

UNAUDITED - FOR INTERNAL MANAGEMENT PURPOSES ONLY

9:25 AM

04/14/06

Accrual Basis

CloseCall America Profit & Loss January through December 2005

	Jan - Dec 05
4100 · Long Distance COS	
4110 · Long Distance Cost of Sales	
4112 · Cost of USF	3,512,721.14
4120 · 1800Closecall Costs	269,278.63
4130 · Tommy Wireless Costs	142,757.93
4190 · Excise tax discounts	-19,875.00
4195 · State tax discounts	-44,401.96
4100 · Long Distance COS - Other	113,731.14
Total 4100 · Long Distance COS	339,407.00
4200 · Local Cost of Sales	4,313,618.88
4210 · CABS	
4220 · Business	450,579.19
4230 · Residential	1,050,693.03
4235 · UNE-P Platform	7,199,009.18
4240 · Wiring Installation Costs	94,843.43
4245 · VoiceMail	110,243.11
4200 · Local Cost of Sales - Other	87,515.36
Total 4200 · Local Cost of Sales	-850,531.03
4300 · Wireless Cost of Sales	8,142,352.27
4302 · Wireless Airtime Cost	
4310 · Wireless LD	1,192,786.50
4320 · Wireless Phones	2,896.86
4325 · Weblink - Pagers Usage	113,637.65
4300 · Wireless Cost of Sales - Other	3,034.48
Total 4300 · Wireless Cost of Sales	6,401.00
4400 · Internet Cost of Sales	1,318,756.49
4410 · Internet Service Providers	
4420 · Internet Email Hosting	225,451.21
4440 · DSL Installation Cost	31,755.00
4450 · DSL Credit	4,044.32
4400 · Internet Cost of Sales - Other	2,235.22
Total 4400 · Internet Cost of Sales	-4,518.00
4500 · State Tax Discounts	258,967.75
Total COGS	-123,938.99
Gross Profit	13,909,756.40
Expense	14,227,888.33
5001 · Salaries & Wages	
5002 · Payroll Expense - Cust Service	
5010 · Salaries & Wages - Cust Service	757,351.79
5021 · 401(k) - Cust. Service	14,499.60
5030 · Expense Allowance - Cust Serv	386.31
5040 · Payroll taxes - Cust Serv	67,256.59
5090 · Other payroll exp - Cust Serv	122,883.48
Total 5002 · Payroll Expense - Cust Service	962,377.77
5003 · Payroll Expenses - Wireless	
6210 · Salaries and Wages - Wireless	212,538.19
6221 · 401(k) - Wireless	4,904.76
6240 · Payroll Taxes - Wireless	17,549.43
6290 · Other Payroll Expense - Wireles	1,508.86
Total 5003 · Payroll Expenses - Wireless	236,501.24
5004 · Payroll Expenses - IT	
5035 · Expense Allowance - IT	124.40
5095 · Other Payroll Exp. - IT	-3,011.24
Total 5004 · Payroll Expenses - IT	-2,886.84

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9:25 AM

04/14/06

Accrual Basis

CloseCall America Profit & Loss January through December 2005

	Jan - Dec 05
6100 · Payroll Expenses - Local	
6110 · Salaries and Wages Local	
6121 · 401(k) - Local	540,522.06
6140 · Payroll Taxes - Local	13,215.36
6190 · Other Payroll Expense - Local	43,222.60
	2,299.13
Total 6100 · Payroll Expenses - Local	599,259.15
6301 · Payroll Expense - Internet	
6310 · Salaries and Wages - Internet	
6321 · 401(k) - Internet	338,982.79
6340 · Payroll Taxes - Internet	5,393.64
6390 · Other Payroll Exp - Internet	27,812.55
	243.25
Total 6301 · Payroll Expense - Internet	372,432.23
7100 · Payroll Expenses - Admin/Finan	
7110 · Salaries and Wages - A/F	
7121 · 401(k) - A/F	370,305.49
7140 · Payroll Taxes - A/F	41,162.87
7190 · Other Payroll Exp. - A/F	30,253.10
	31,253.82
Total 7100 · Payroll Expenses - Admin/Finan	472,975.28
7300 · Payroll Expenses - New Products	
7301 · Salaries & Wages - New Products	
7321 · 401(k) - New Products	148,552.52
7325 · Payroll Taxes - New Products	2,915.41
7395 · Other payroll expense	12,034.46
	-747.58
Total 7300 · Payroll Expenses - New Products	162,754.81
7400 · Payroll Expenses - Corporate	
7401 · Salaries & Wages - Corporate	
7422 · Expense Allowance - Corp Group	420,246.18
7425 · Payroll Taxes - Corporate	91,772.13
7495 · Other payroll expense	27,092.67
	-1,686.31
Total 7400 · Payroll Expenses - Corporate	537,424.67
7500 · Payroll Expenses - Billing	
7501 · Salaries & Wages - Billing	
7525 · Payroll Taxes - Billing	238,844.93
7595 · Other payroll expense	19,451.25
	3,905.36
Total 7500 · Payroll Expenses - Billing	262,201.54
Total 5001 · Salaries & Wages	3,603,039.85
5100 · Back Office	
5111 · Profitec Customer Service	
5112 · Data Base & Business Billing	82,188.70
5120 · Postage - Profitec	
5150 · Web Site Exp	12,648.00
5152 · XML to OSG	
5156 · T1 Port Charge	9,750.00
5162 · Programming	21,924.32
5164 · Server rent	10,231.25
	27,200.00
Total 5150 · Web Site Exp	69,105.57
5112 · Data Base & Business Billing - Other	
	98,161.86
Total 5112 · Data Base & Business Billing	179,915.43
5113 · Record Processing - OSG	
5114 · Postage - OSG	292,066.21
	203,325.41
Total 5100 · Back Office	757,495.75

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9:25 AM

04/14/06

Accrual Basis

CloseCall America Profit & Loss January through December 2005

	Jan - Dec 05
5300 · Residential Billing - Profitec	
5310 · Account Processing - Profitec	
5340 · Electronic File Transfer	632,846.18
5345 · Inserts	25,200.00
5350 · Local Billing	19,693.56
5358 · Color Print Fee	8,373.00
5362 · Programming Fee	1,707.73
5368 · Software fee	1,505.70
	20,560.02
Total 5300 · Residential Billing - Profitec	709,886.19
5500 · Travel Expense	
7305 · Auto expenses	3,661.06
7310 · Food	7,206.41
7330 · Reimbursement Exp.	6,327.60
5500 · Travel Expense - Other	634.41
Total 5500 · Travel Expense	17,829.48
5550 · Insurance Expense	
7352 · Directors & Officers Liability	10,074.62
7353 · Group Health Insurance	201,630.37
7354 · Life	1,669.10
7355 · 401K Admin fees	4,750.00
7356 · Property & Liab	13,915.91
7358 · Umbrella	7,837.89
7359 · Auto Insurance	871.50
7360 · Unemployment Ins	1,076.69
7364 · Workmans Comp	16,894.72
5550 · Insurance Expense - Other	17,869.31
Total 5550 · Insurance Expense	276,590.11
5600 · Rent Expense	
7810 · Rent	
7815 · CAM	225,302.83
7820 · Utilities Exp	16,626.48
7830 · Office Cleaning	19,671.24
7840 · Bldg Maintenance & Repair	16,600.00
7850 · Security	743.43
5600 · Rent Expense - Other	1,100.95
Total 5600 · Rent Expense	30,624.03
5650 · Office Supplies and Equipment	310,668.96
7432 · Equipment	
7433 · Equipment Lease	3,467.57
7435 · Equipment repairs	159,726.13
7436 · Office setup	203.25
7442 · Computer supplies and equipment	214.27
7531 · Office Supplies Expense	30,973.08
5650 · Office Supplies and Equipment - Other	10,210.25
Total 5650 · Office Supplies and Equipment	10,998.02
5700 · Postage and Shipping	215,792.57
7552 · Postage Meter and Stamps	
7554 · Permit fee	163,576.62
7555 · Shipping	5,134.14
7560 · Shipping Materials	34,198.68
7570 · Express Mail	1,823.79
5700 · Postage and Shipping - Other	1,101.21
Total 5700 · Postage and Shipping	181,228.03
	387,062.47

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9:25 AM
04/14/06
Accrual Basis

CloseCall America Profit & Loss January through December 2005

	Jan - Dec 05
5750 · Telephone	
7615 · Employee Internet Access	1,308.59
7620 · Telephone System Lease Pymt	123,675.80
7660 · Telephone system service fees	1,275.85
7674 · T-1 Curcuit	48,473.30
7678 · Long Distance ETel. Exp	149,583.63
7680 · Wireless Company Phone Expense	0.00
7685 · Telephone Employee Discounts	105,122.31
Total 5750 · Telephone	429,439.48
5800 · Professional Services	
7705 · Payroll Services	5,984.72
Total 5800 · Professional Services	5,984.72
5850 · Other Administrative Expenses	
7920 · Taxes-Filing Fee	4,961.67
7925 · Business Taxes	15,332.85
7945 · Sales Tax	15,732.37
7950 · Subscription Expense	748.50
7955 · License & Permits	11,203.16
7970 · Property Tax	8,695.16
7980 · Misc. Exp	4,007.77
Total 5850 · Other Administrative Expenses	60,681.48
5900 · Membership fees	710.00
9410 · Amortization	79,027.13
9420 · Depreciation	121,464.52
9600 · Bad Debts	1,840,294.57
9710 · Interest Expense	21,900.61
9715 · Penalties	1,431.32
9730 · Banking SC and expenses	48,919.27
9740 · Credit Card Processing	185,603.35
9990 · Other Expense	6,760.31
Total Expense	9,080,582.14
Net Ordinary Income	5,147,306.19
Other Income/Expense	
Other Income	
9030 · Interest Income	
9300 · Miscellaneous Income	-33,472.56
Total Other Income	13,400.14
Other Expense	-20,072.42
6300 · Legal fees	
7732 · Corporate	24,000.29
6300 · Legal fees - Other	180,888.49
Total 6300 · Legal fees	204,888.78
6400 · Consulting	
5070 · Subcontract - Cust Service	0.00
5154 · Web Site Consulting	71,108.75
5354 · Local Service Consulting	18,625.00
6170 · Sub contract - Local	1,360.00
6570 · SubContract - Marketing	300.00
7170 · Subcontract - A/F	5,430.86
7715 · Consulting Fees	179,808.00
6400 · Consulting - Other	17,288.75
Total 6400 · Consulting	293,921.36

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9:25 AM

04/14/06

Accrual Basis

CloseCall America Profit & Loss January through December 2005

	Jan - Dec 05
6500 - Advertising	
6502 - Direct Mail	
6503 - Printing & Mail Shop Services	114,750.06
6504 - Postage	4.30
6506 - Printing	45,730.70
6502 - Direct Mail - Other	116,395.30
Total 6502 - Direct Mail	
6510 - Newspaper	276,880.36
6512 - Radio Expense	3,255.00
6513 - Internet Advertising	438,860.75
6514 - Television	62,499.75
6518 - Classified - Yellow Pages	392,657.75
6520 - Baseball	7,093.90
6546 - Stationary	255,632.03
6555 - Special Events	17,989.26
6560 - Promotional Merchandise	232,439.50
6500 - Advertising - Other	15,681.11
Total 6500 - Advertising	30,282.71
6600 - Agent Expense	1,733,272.12
6631 - Agent Commissions	
6632 - Other Agent Expenses	164,197.21
6600 - Agent Expense - Other	27,303.00
Total 6600 - Agent Expense	23,241.07
6700 - Promotional Exp	214,741.28
6601 - CloseCall Product Promotions	
6602 - Free Month Internet	3,870.14
6603 - DSL Instant Rebate	9,275.00
6604 - Local Welcome Back Coupon	19,080.87
6605 - Wireless Rebates	54,502.93
6606 - CloseKnit Coupon	13,389.82
6609 - Local Voicemail Promo	325.00
6610 - Referral Rewards	31,661.79
6615 - Local CloseCall Dollars	143,666.00
6620 - Wireless CloseCall Dollars	242,704.64
6625 - Long Distance CloseCall Dollars	6,445.94
6626 - Wireless Contract Discount	47,802.17
6627 - Welcome Back Coupons	601.93
6628 - Local Internet Sign up	640.00
6629 - VOIP Coupon/Promos	3,710.96
6630 - High Value Coupons	20,750.00
6633 - Local Guardian Maint. Promo	600.00
6601 - CloseCall Product Promotions - Other	8,500.00
Total 6601 - CloseCall Product Promotions	607,527.19
6810 - Marketing Research	7,878.41
6840 - Public Relations	180.00
6999 - Misc Promotional	4,840.00
Total 6700 - Promotional Exp	620,425.60
6900 - Other Discretionary Expenses	
7905 - Education expense	11,337.43
7910 - A/R Collection Service	54,512.61
7911 - Credit Information Fee	2,691.42
7915 - Charity Exp	6,500.00
7931 - Watercooler exp	2,669.20
7932 - Beverage Expense	2,363.41
7975 - Prizes	58,491.96
7976 - Gifts	933.76
Total 6900 - Other Discretionary Expenses	137,499.79

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04/14/06

Accrual Basis

CloseCall America
Profit & Loss
January through December 2005

	Jan - Dec 05
7001 - Business Development	
7002 - Travel	12,529.93
7006 - Consulting	66,783.48
7001 - Business Development - Other	16,820.74
Total 7001 - Business Development	96,134.15
9999 - Void	0.00
Total Other Expense	3,300,883.08
Net Other Income	-3,320,955.50
Net Income	1,826,350.69

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Exhibit D

**CLOSECALL AMERICA, INC.
MANAGEMENT AND TECHNICAL TEAM**

Each of the following Managers, unless otherwise noted, operates out of the Company's principal office located at 101 Log Canoe Circle, Stevensville, MD 21666. The Company's main phone number is (410) 604-0405 and each Manager's extension is noted below. Each Manager can be reached by Fax at (410) 604 – 0031.

Thomas Mazerski, President and CEO (Ext. 174), established CloseCall America, Inc. ("CloseCall" or "Company") in 1999 and serves as its President/CEO. He also serves as the Director of Operations and is involved in assuring regulatory compliance. Prior to joining CloseCall, Mr. Mazerski served as Executive Director of Merger Integration at Bell Atlantic/Verizon. Most recently he drew upon his experience at Bell Atlantic/Verizon as oversaw the integration of C.L.Y.K. Inc. D/B/A Affinity Telecom and CloseCall into one business unit providing telecommunications services to over 66,000. Mr. Mazerski has a Masters Degree in Economics and maintains continuing communications with Verizon as well as other ILECs that the Company utilizes in providing services.

Gregory S. Van Allen, Vice President of Information Technology and Local Services (Ext. 124), has been working with CloseCall since July 2000. He created the local service department in September 2000 and had grown the product from zero to over 30,000 subscribers. His duties include overseeing a staff of over 25 employees, establishing interconnection agreements between CloseCall and incumbent local carriers, and maintaining all aspects of a successful local service product from revenue lines and customer service. Greg graduated from the University of Maryland, Baltimore County in 1996 with a B.S. degree in Information Systems Management.

Naden Lean LLC, Accountants and Business Consultants ("Naden Lean"), have evidenced the ability to manage, coordinate and motivate administrative staff to maintain the internal functions of consumer businesses. Naden Lean maintains the audit processes for the company. Naden Lean's responsibilities include management of working capital including receivables, cash and payables, and financial forecasting, including capital budget, cash budget, pro forma financial statements, external financing requirements, and financial condition requirements. CloseCall is also independently audited every year by public accounts provided by its parent company MobilePro, Corp.

Naden Lean can be reached at:

Naden Lean LLC
Timonium One, Suite 405
1966 Greenspring Drive
Timonium, MD 21093
Phone: (410) 453-5500
Fax: (410) 453-5522

Tiffany Leyda, Executive Director of Billing Operations (Ext. 139), Mrs. Leyda has worked extensively with software engineers to maintain the custom back office technology platform which allows CloseCall to interface directly with primary carriers, payment centers and customers on a virtual basis to allow for increased efficiency in the management of service and account maintenance. She has over 6 years experience managing the operation and growth of all billing operations to meet the needs of the Company's expanding product offerings and regulatory requirements.

Jo Ann Lanning, Executive Director Customer Service (Ext. 157), has six years of experience in customer service, call center management and organizational development.

Jeffery Parmer, Executive Director of Information Technology (Ext. 122), is MCSE, A+, and Cisco certified. He also has a number of additional programming and technology certifications in computer languages, components, web technologies, tools, operating systems and hardware. Mr. Parmer's manages all servers, systems, and in office computers. His team oversees the administration and maintenance of all software applications and company web sites. Mr. Parmer is also responsible for the internet and VOIP product offerings as well as the office security systems.

Ben Aylesworth, Executive Director of Regulatory Affairs (Ext. 174), has been working with CloseCall since June 2004. He designed a department exclusively dedicated to fulfilling the regulatory needs of CloseCall. Mr. Aylesworth orchestrated CloseCall's local service expansion to cover 12 states while maintaining its good standing in all jurisdictions that it serves. Mr. Aylesworth graduated from the University of Maryland – R.H. Smith School of Business with a B.S. degree in Finance.

Exhibit E

REGULATIONS AND SCHEDULE OF INTRASTATE CHARGES

APPLYING TO LOCAL END-USER

COMMUNICATIONS SERVICES WITHIN

THE STATE OF MICHIGAN

This tariff contains regulations and rate applying to local exchange telecommunications service within the State of Michigan.

This tariff is on file with the Michigan Public Service Commission, and copies may be inspected during normal business hours at the Company's principal place of business located at 101 Log Canoe Circle, Stevensville, MD 21666. This tariff complies with Michigan Public Service Commission rules and Michigan statutes applicable to the Company.

Pursuant to amendments to the Michigan Telecommunication Act effect November 22, 2005, all services and bundles offered herein, except for residential primary basic local exchange service, have been price-deregulated. The Company's residential primary basic local exchange services are found in section 3, with prices found in section 4. These plans are the only price-regulated services offered under this tariff.

Issued: June 28, 2006

Effective Date: _____

Issued By: Ben Aylesworth, Executive Director of Regulatory Affairs
101 A Log Canoe Circle
Stevensville, MD 21666

TABLE OF CONTENTS

	<u>SECTION</u>	<u>PAGE</u>
TABLE OF CONTENTS	Preface	1
EXPLANATION OF SYMBOLS, REFERENCE MARKS, AND ABBREVIATIONS OF TECHNICAL TERMS USED IN THIS TARIFF	Preface	2
APPLICATION OF TARIFF	Preface	3
DEFINITIONS	1	1
REGULATIONS	2	
2.1 Customer Liability for Unauthorized Use of the Network	2	1
2.2 Payment for Service	2	2
PRIMARY BASIC LOCAL EXCHANGE SERVICE	3	
3.1 Description of Service	3	1
RATES AND CHARGES	4	
4.1 Primary Basic Local Exchange Service	4	1
MISCELLANEOUS SERVICES	5	
5.1 Operator Services Rules	5	1
5.2 Operator Services	5	3
5.3 Busy Line Verify/ Line Interrupt Service	5	5
SPECIAL ARRANGEMENTS	6	
5.1 Special Construction	6	1
5.2 Individual Case Basis (ICB) Arrangements	6	2

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

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

- | | |
|---|---|
| C | To signify changed regulation. |
| D | To signify discontinued rate or regulation. |
| I | To signify increased rate. |
| N | To signify new rate or regulation. |
| R | To signify reduced rate. |

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APPLICATION OF TARRIFF

This tariff sets forth the service offerings, rates, terms and conditions applicable to the furnishing of intrastate end-user communications services by CloseCall America, Inc., (herein "CloseCall" or "Company"), to customers within the State of Michigan. The Company will offer service under one of the following name: CloseCall America, Inc., which is a service mark of the Company. Certain terms used generally throughout this tariff are defined below.

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SECTION 1: DEFINITIONS

Access Line: A transmission path, which connects a subscriber location to the carrier's terminal location or switching center.

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

Automatic Number Identification (ANI): Allows the automatic transmission of a caller's billing account telephone number to a local exchange company, interexchange carrier or a third party subscriber. The primary purpose of ANI is to allow for billing of toll calls.

Bandwidth: The total frequency band, in hertz, allocated for a channel.

Bit: The smallest unit of information in the binary system of notation.

Business Subscriber Service: Basic local exchange service furnished only for use by the customer, his employees and representatives.

Communications Services: The Company's intrastate toll and local exchange switched telephone services offered for both intraLATA and interLATA use.

Company, Carrier, or CloseCall America, Inc (herein referred to as "CloseCall"): CloseCall America, Inc FKA CLYK DBA Affinity Telecom, Inc Communications LLC, the issuer of this tariff.

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

Dedicated Access Lines ("DAL"): A group of leased lines which interconnect a switching system to a dedicated subscriber.

Dedicated Inbound Calls: Refers to calls that are terminated via dedicated access facilities connecting the Customer's premises and the Company's POP. This service is offered to the extent facilities are available and where the Company and the Customer jointly arrange for the establishment of dedicated access facilities connecting the Customer's trunk-compatible PBX or other suitable equipment to the Company's POP. The Customer shall be responsible for all costs and charges associated with the dedicated access facilities.

Dedicated Outbound Calls: Refers to service that is offered to the extent facilities are available in those cases where the Company and the Customer jointly arrange for the establishment of dedicated access facilities connecting the Customer's trunk-compatible PBX or other suitable equipment to the Company's Point of Presence (POP). The Customer shall be responsible for all costs and charges associated with the dedicated access facilities.

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SECTION 1: DEFINITIONS

DID Trunk: A form of local switched access that provides the ability for an outside party to call an internal extension directly without the intervention of the company operator.

Digital Signal Level 1 ("DS-1"): A 1.544 Mbit/s signal (T1 carrier).

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

Direct Outward Dial (or "DOD"): A service attribute that allows individual station users to access and dial outside numbers directly.

Disconnection: The disconnection of a circuit, dedicated access line or port connection being used for existing service.

Do Not Disturb: Permits the attendant to cut off a single station line and selected groups of station lines from receiving incoming and station-to-station calls.

DSX-1 Panel: Distribution equipment used to terminate and administer DS1 (1.544 Mbps) circuits.

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

Duplex Service: Service which provides for simultaneous transmission in both directions.

Fiber Optic Cable: A thin filament of glass with a protective outer coating through which a light beam carrying communications signals may be transmitted by means of multiple internal reflections to a receiver, which translates the message.

Hunting: Routes a call to an idle station line in a prearranged group when the called station line is busy.

In-Only: A service attribute that restricts outward dial access and routes incoming calls to a designated answer point.

Interconnection: The connection of telephone equipment to the network; also, the connection of one carrier with another, i.e., the interface between carriers.

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SECTION 1: DEFINITIONS

Interexchange Service: Any of the Company's service offerings which provide switched communications between Local Exchange Carrier defined exchange service areas. Interexchange Services include, but are not limited to MTS, Toll Free Service and Other Service Arrangements.

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

Kbps: Kilobits per second, denotes thousands of bits per second.

Last Number Redial: Enables a station line user to redial the last called number by use of an access code rather than dialing the entire number.

LATA: A Local Access and Transport Area established pursuant to the Modification of Final Judgment entered by the United States District Court for the District of Columbia in Civil Action No. 82-0192; or any other geographic area designated as a LATA in the National Exchange Carrier Association, Inc. Tariff F.C.C. No. 4.

Local Exchange Carrier or ("LEC"): Denotes any individual, partnership, association, joint-stock company, trust or corporation engaged in providing switched communication within an exchange.

Mbps: Megabits, denotes millions of bits per second.

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

Other Carrier: A person, firm, corporation, or entity regulated by the MPSC or the FCC which subscribes to carriers' communications services and facilities and resells these communications services and facilities to the public for a profit. Unless otherwise indicated herein, the term "other carrier" when used in this tariff includes entities which are brokers of the service (act as intermediaries for the purpose of reselling), those entities which are processors of the service (enhance the value of the service through substantial incurred costs) and those entities which are underlying carriers or providers of facilities.

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SECTION 1: DEFINITIONS

Point of Presence ("POP"): Point at which responsibility for handling traffic changes over from the local telephone operating company to the interexchange carrier.

Premises: The space designated by a Subscriber as its place or places of business for termination of service (whether for its own communications needs or for its resale subscribers).

Primary InterLATA Carrier ("PIC") - Long distance carrier designated by a telephone subscriber to provide him with interLATA service without having to dial a special access code.

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

Residential Subscriber Service: Basic local exchange service that is furnished only in residential locations and is for use by the customer and members of the customer's domestic household.

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. The Company and Customer may mutually agree on a substitute Service Commencement Date.

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

Shared: A facility or equipment system or subsystem that can be used simultaneously by several Customers.

Shared Inbound Calls: Refers to calls that are terminated via the Customer's LEC-provided local exchange access line.

Shared Outbound Calls: Refers to calls in Feature Group D exchanges whereby the Customer's local telephone lines are presubscribed by the local exchange company to the Company's outbound service such that "1 + 10-digit number" calls are automatically routed to the Company's network. Calls to stations within the Customer's LATA may be placed by dialing "10 + XXX or 101XXXX + the 10-digit number".

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SECTION 1: DEFINITIONS

Station: Allows a station line user to add, change or delete telephone numbers from a speed calling list. The list is dedicated to the individual station line user.

Subscriber-Provided Equipment - Terminal equipment, as defined herein, provided by a subscriber.

System: Allows shared use of speed calling list. A control station will add, change or delete telephone numbers from the list for the group.

Terminal Equipment: Devices, apparatus and their associated wiring, such as teleprinters, telephone handsets, data sets, or microprocessors.

T1: The basic 24-channel 1.544 Mbps pulse code modulation system as used in the United States.

Two Way: A service attribute that includes outward dial capabilities for outbound calls and can also be used to carry inbound calls to a central point for further processing.

User or End User: A Customer, Joint User, or any other person authorized by Customer to use service provided under this tariff.

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SECTION 2: REGULATIONS

2.1 Customer Liability for Unauthorized Use of the Network

2.1.1 Liability for Calling Card Fraud

A) The Customer is liable for the unauthorized use of the Network obtained through the fraudulent use of a Company calling card, provided that the unauthorized use occurs before the Company has been notified.

B) A Company calling card is a telephone calling card issued by the Company at the Customer's request, which enables the Customer or user(s) authorized by the Customer to place calls over the Network and to have the charges for such calls billed to the Customer's account.

C) The Customer must give the Company written notice that an unauthorized use of the Company calling card has occurred or may occur as a result of loss, theft or other reasons.

D) The Customer is responsible for payment of all charges for services furnished to the Customer or to users authorized by the Customer to use service provided under this tariff. This responsibility is not changed due to any use, misuse, or abuse of the Customer's service or Customer-provided equipment by third parties, the Customer's employees, or the public.

E) The Customer is liable for all charges incurred as a result of unauthorized use of the Network, including incidental and consequential damages. In addition, the Customer is responsible for payment of any charges related to the suspension and/or termination of service and any charges for reconnection of service.

2.1.2 Liability for Credit Card Fraud and Other Unauthorized Use

A) The Customer is liable for the unauthorized use of the Network obtained through the fraudulent use of a credit card, provided: (1) the card is an accepted credit card, and (2) the unauthorized use occurs before the Company has been notified. An accepted credit card is any credit card that a cardholder has requested or applied for and received, or has signed, used, or authorized another person to use to obtain credit. Any credit card issued as a renewal or substitute in accordance with this paragraph is an accepted credit card when received by the cardholder.

B) The liability of the Customer for unauthorized use of the Network by credit card fraud will not exceed the lesser of \$50 or the amount of money, property, labor, or services obtained by the unauthorized user before notification to the Company.

C) The Customer must give the Company written notice that an unauthorized use of the credit card has occurred.

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SECTION 2: REGULATIONS

2.2 Payment for Service

The Customer is responsible for the payment of all charges for facilities and services furnished by the Company to the Customer. The Customer is responsible for 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, sale or use of Network Services.

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SECTION 3: PRIMARY BASIC LOCAL EXCHANGE SERVICE

3.1 Residential Primary Basic Local Exchange Service

Primary Basic Local Exchange Service as defined by MCL 484.2102 provides a Customer with one telephonic connection to, and a unique telephone number on, the Company's switching network to be used for voice traffic which enables the Customer to:

- a) place 100 outgoing local calls per month
- b) use unlimited outgoing local minutes per month
- c) receive unlimited incoming calls from other stations on the public switched telephone network;
- d) place an additional outgoing local call above the monthly 100 call allowance at the price of \$0.065 per call

Basic Local Exchange Service can also be used to originate calls to other telephone companies' caller-paid information services (e.g. NPA 900, NXX 976, etc.). Calls to those numbers and other numbers used for caller-paid information services will be blocked by the Company's switch at no charge upon customer request. Each Basic Local Exchange Service corresponds to one or more telephonic communications channels that can be used to place or receive one call at a time.

Individual line residence and business service is comprised of exchange access lines defined as follows:

Exchange Access Line - The service central office line equipment and all the Company plant facilities up to the demarcation point. These facilities are Company-provided and maintained and provide access to and from the telecommunications network for message toll service and for local calling appropriate to the tariffed use offering selected by the customer.

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SECTION 4: RATES AND CHARGES

4.1 Residential Primary Basic Local Exchange Service

Service to be provided as defined in Section 3.1 of this tariff.

Residential Primary Basic Local Exchange Service

Statewide

Monthly Rate: \$15.00

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SECTION 5: MISCELLANEOUS SERVICES

5.1 Operator Services Rules

- A) The Company will enforce the following operator service rules.

A provider of intrastate operator assisted communications services must:

- 1) identify itself at the time the end-user accesses its services;
- 2) upon request, quote all rates and charges for its services to the end-user accessing its system;
- 3) arrange to have posted in plain view at each telephone location which automatically accesses the operator service provider's network and where its services are made available to the public or transient end-users:
 - a) the operator service provider's name and address;
 - b) bill and service dispute calling information including the operator service provider's dispute resolution phone number;
 - c) clear and specific instructions informing the end-user how to access a local exchange telephone company operator as an alternative available to the end-user; and
 - d) notice concerning any and all amounts to be billed by the operator services provider on behalf of any host location or third party which will appear on the operator service provider's bill for services rendered.
- 4) in instances when the provider is unable to complete the call and it requires transfer to another telephone corporation which may affect the rates and charges applicable to the telephone bill, inform the caller of the transfer and its possible effect on the applicable rates and charges, before any charges are incurred; and
- 5) in the case of such transfer, the telephone corporation or provider to which the call is transferred shall identify itself and inform the caller of the transfer's effect on the applicable rates and charges, before any charges are incurred.

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SECTION 5: MISCELLANEOUS SERVICES

5.1 Operator Services Rules (cont'd)

B) The Company will comply with the following provisions:

Providers of intrastate operator assisted communications services shall not take any action or enter into any arrangement which restricts end-user selection among competing interexchange telephone corporations or end users access to competing providers of intrastate operator assisted communications services, or pay any commissions or other compensation to any entity engaged in such action or arrangement.

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SECTION 5: MISCELLANEOUS SERVICES

5.2 Operator Services

5.2.1 Description

Operator Handled Calling Services are provided to Customers and Users of Company-provided Exchange Access Services, to users accessing presubscribed public pay phones or customer provided stations, and to Customers and Users of another local exchange carrier's access lines which the Customer has pre-subscribed to the Company's outbound calling services.

5.2.2 Definitions

Person-to-Person: Calls completed with the assistance of a Company operator to a particular person, station, department, or PBX extension specified by the calling party. Charges may be billed to the Customer's commercial credit card and/or LEC calling card, calling station, called station, or a designated third-party station. Calls may be dialed with or without the assistance of a Company operator.

Station-to-Station: Refers to calls other than person-to-person calls billed to either the end user's commercial credit card and/or non-proprietary calling card. Calls may be dialed with or without the assistance of a Company operator. Collect calls to coin telephones and transfers of charges to third-party telephones which are coin telephones will not be accepted.

Operator Dialed Charge: The end user places the call without dialing the destination number, although the capability to do it himself exists. The end user will dial "0" for local calls and "00" for long distance calls and then requests the operator to dial the called station.

Billed to Non-Proprietary Calling Card: Refers to calls that are dialed by the customer in accordance with standard dialing instructions and billed to a non-proprietary calling card issued by another carrier.

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SECTION 5: MISCELLANEOUS SERVICES

5.2 Operator Services (cont'd.)

5.2.3 Regulations

Local exchange calls may be placed on an operator-assisted basis. Usage charges for operator-assisted calls are the same as those set forth in Section 8 of Tariff MPSC No. 1R. For operator-assisted calls to Busy Line Verification and Interrupt or Directory Assistance, the surcharges specified in Section 4.3.3 of this tariff and Section 10.3.2 of Tariff MPSC No. 1R, respectively, will apply in addition to any applicable Operator charges.

5.2.4 Rates

In addition to the usage charges identified above, the following operator-assisted charges will apply:

	<u>Per Call Charges</u>
Person-to-Person (Customer Dialed)	\$3.50
Station-to-Station (Customer Dialed)	\$1.50
Operator Dialed Charge (applies in addition to other operator charges)	\$0.60
Billed to Non-Proprietary Calling Card (additional surcharge)	\$0.50

At a Customer's option, the Company will arrange for additional listings at the following rates:

	<u>Non-Recurring</u>	<u>Monthly Recurring</u>
Each Additional Listing:	N/A	\$2.00

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SECTION 4: MISCELLANEOUS SERVICES

5.3 Busy Line Verify and Line Interrupt Service

5.3.1 Description

Upon request of a calling party the Company will verify a busy condition on a called line.

- A) The operator will determine if the line is clear or in use and report to the calling party.
- B) The operator will interrupt the call on the called line only if the calling party indicates an emergency and requests interruption.

5.3.2 Regulations

- A) A charge will apply when:
 - 1) The operator verifies that the line is busy with a call in progress.
 - 2) The operator verifies that the line is available for incoming calls.
 - 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.
- B) No charge will apply:
 - 1) When the calling party advises that the call is to or from an official public emergency agency. 2) Under conditions other than those specified in 4.3.2(A) preceding.
- C) Busy Verification and Interrupt Service is furnished where and to the extent that facilities permit.
- D) The Customer shall identify and save the Company harmless against all claims that may arise from either party to the interrupted call or any person.

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SECTION 5: MISCELLANEOUS SERVICES

5.3 Busy Line Verify and Line Interrupt Service (cont'd)

5.3.3 Rates

	Per Request Charges
Busy Line Verify Service	\$2.00
Busy Line Verify and Busy Line Interrupt Service	\$3.00

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SECTION 6: SPECIAL ARRANGEMENTS

6.1 Special Construction

6.1.1 Termination Liability

To the extent that there is no other requirement for use by the Company, a termination liability may apply for facilities specially constructed at the request of the customer.

- A) The termination liability period is the estimated service life of the facilities provided.
- B) The amount of the maximum termination liability is equal to the estimated amounts for:
 - 1) Cost installed of the facilities provided including estimated costs for rearrangements of existing facilities and/or construction of new facilities as appropriate, less net salvage. Cost installed includes the cost of:
 - a) equipment and materials provided or used,
 - b) engineering, labor and supervision,
 - c) transportation, and
 - d) rights of way;
 - 2) license preparation, processing, and related fees;
 - 3) tariff preparation, processing, and related fees;
 - 4) cost of removal and restoration, where appropriate; and
 - 5) any other identifiable costs related to the specially constructed or rearranged facilities.
- C) The applicable termination liability method for calculating the unpaid balance of a term obligation. The amount of such charge is obtained by multiplying the sum of the amounts determined as set forth in Section 5.1.1(B) preceding by a factor related to the unexpired period of liability and the discount rate for return and contingencies. The amount determined in section 5.1.1(B) preceding, shall be adjusted to reflect the redetermined estimate net salvage, including any reuse of the facilities provided. This product is adjusted to reflect applicable taxes.

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SECTION 6: SPECIAL ARRANGEMENTS

6.2 Individual Case Basis (ICB) Arrangements

Arrangements will be developed on a case-by-case basis in response to a bona fide request from a Customer or prospective Customer to develop a competitive bid for a service offered under this tariff. Rates quoted in response to such competitive requests may be different than those specified for such services in this tariff. ICB rates will be offered to the Customer in writing and on a non-discriminatory basis.

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