

EARLY, LENNON, CROCKER & BARTOSIEWICZ, P.L.C.

ATTORNEYS AT LAW
900 COMERICA BUILDING
KALAMAZOO, MICHIGAN 49007-4752
TELEPHONE (269) 381-8844
FACSIMILE (269) 381-8822

GEORGE H. LENNON
DAVID G. CROCKER
MICHAEL D. O'CONNOR
HAROLD E. FISCHER, JR.
LAWRENCE M. BRENTON
GORDON C. MILLER
GARY P. BARTOSIEWICZ
BLAKE D. CROCKER

ROBERT M. TAYLOR
RON W. KIMBREL
PATRICK D. CROCKER
THOMAS A. BIRKHOOD
RUSSELL B. BAUGH
ANDREW J. VORBRICH
TYREN R. CUDNEY

OF COUNSEL
JOHN T. PETERS, JR.
THOMPSON BENNETT
(1912 - 2004)
VINCENT T. EARLY
(1922 - 2001)
JOSEPH J. BURGIE
(1926 - 1992)

October 10, 2006

Elizabeth Rolando, Chief Clerk
Illinois Commerce Commission
527 East Capitol Avenue
Springfield, IL 62701

Re: BLC Management LLC d/b/a Angles Communication Solutions d/b/a Mexicall Solutions
APPLICATION FOR A CERTIFICATE OF LOCAL AND INTEREXCHANGE
AUTHORITY TO OPERATE AS A RESELLER AND FACILITIES BASED
CARRIER OF TELECOMMUNICATIONS SERVICES WITHIN THE STATE
OF ILLINOIS
Docket No. _____

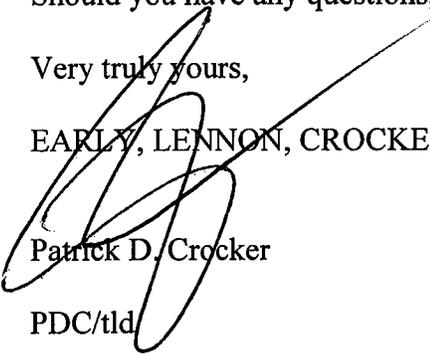
Dear Ms. Rolando:

Attached electronically for filing with the Commission, please find the above referenced corporation's Application for a Certificate of Local and Interexchange Service Authority to Provide Competitive Telecommunications Services within the State of Illinois.

Should you have any questions, please contact my assistant, Teresa Denemy, or me.

Very truly yours,

EARLY, LENNON, CROCKER & BARTOSIEWICZ, P.L.C.


Patrick D. Crocker

PDC/tld

BLC MANAGEMENT LLC d/b/a Angles Communication :
Solutions d/b/a Mexicall Solutions Application for a :
certificate of local authority to operate as a non-facilities- : Docket No.
based carrier of telecommunications services within the :
State of Illinois. :

APPLICATION FOR CERTIFICATE TO BECOME A
TELECOMMUNICATIONS CARRIER
(Use additional sheets as necessary.)

GENERAL

- Applicant's Name (including d/b/a, if any)
BLC Management LLC d/b/a Angles Communication Solutions d/b/a Mexicall Solutions
FEIN 62-1848149
Address: Street 11121 Highway 70, Suite 202
City Arlington State/Zip TN 38002
- Authority Requested: (Mark all that apply) 13-403 Facilities Based Interexchange
 13-404 Resale of Local and/or Interexchange
 13-405 Facilities Based Local
- Request for waivers/variances: In applications for local exchange service authority under Sections 13-404 or 13-405, waivers of Part 710 and of Section 735.180 of Part 735 are generally requested. In applications for interexchange service authority under Sections 13-403 and 13-404, waivers of Part 710 and Part 735 are generally requested. Please indicate which waivers Applicant is requesting and explaining why Applicant is requesting each waiver/variance.
 Part 710 Uniform System of Accounts for Telecommunications Carriers
 Part 735 Procedures Governing the Establishment of Credit, Billing, Deposits, Termination of Service and Issuance of Telephone Directories for Local Exchange Telecommunications Carriers in the State of Illinois
 Section 735.180 Directories
 Other _____

4. For all applicants requesting local exchange authority under Section 13-404 or Section 13-405, please complete the following:
- (a) the Standard Questions for Applicants Seeking Local Exchange Service Authority found in Appendix A of this document
 - (b) the 9-1-1 Questions for Applicants Seeking Local Exchange Service Authority found in Appendix B of this document;
 - (c) the Financial Questions for Applicants Seeking Local Exchange Service Authority found in Appendix C of this document; and
 - (d) if applicable, the Prepaid Service Questions for Applicants Seeking Local Exchange Service Authority found in Appendix D of this document.

5. In what area of the state does the Applicant propose to provide service?

Applicant intends to provide service throughout the State of Illinois.

6. Please attach a sheet designating contact persons to work with Staff on the following:

- (a) issues related to processing this application
- (b) consumer issues
- (c) customer complaint resolution
- (d) technical and service quality issues
- (e) "tariff" and pricing issues
- (f) 9-1-1 issues
- (g) security/law enforcement

Please identify each contact person's (i) name, (ii) title, (iii) mailing address, (iv) telephone number, (v) facsimile number, and (vi) e-mail address.

Attached as Exhibit A

7. Please check type of organization?

- Individual
- Partnership

- Corporation
Date corporation was formed _____
In what state? Illinois

Other (Specify) Limited Liability Company; organized on 2/23/01 in the State of Tennessee.

8. Submit a copy of articles of incorporation/organization and a copy of certificate of authority to transact business in Illinois.

A copy of Applicant's Articles of Organization and Certificate of Authority to Transact Business in Illinois is attached as Exhibit B.

9. List jurisdictions in which Applicant is offering service(s).

Applicant has the authority to provide resold local and long distance telecommunication services within the State of Florida, Kentucky, Mississippi and Tennessee. Applicant has the authority to provide resold long distance telecommunication services within the State of Indiana, North Carolina and Texas. Applicant provides service within the State of Florida, Kentucky, Mississippi and Tennessee.

10. Has the Applicant, or any principal in Applicant, been denied a Certificate of Service or had its certification revoked or suspended in any jurisdiction in this or another name?

- YES (Please provide details)
- NO

11. Have there been any complaints or judgments levied against the Applicant in any other jurisdiction?

YES NO

If YES, describe fully. _____

12. Has Applicant provided service under any other name?

YES NO

If YES, please list. _____

13. Will the Applicant keep its books and records in Illinois?

YES NO

If NO, permission pursuant to 83 Ill. Adm Code Part 250 needs to be requested.

Applicant will locate principle business operations in Tennessee. Should Application be required to keep its books and records within the State of Illinois, a significant hardship would be imposed on the Applicant, resulting in a diversion of financial resources that otherwise could be utilized to increase network efficiency and service offerings which would directly benefit consumers. Moreover, no public benefit would balance this private hardship as the Applicant will readily provide any necessary information to the Commission on request. Therefore, Applicant requests that pursuant to 83 Ill. Adm Code Part 250, the Commission allow Applicant to continue to maintain its books and records in Tennessee.

MANAGERIAL

14. Please attach evidence of the applicant's managerial and technical resources and ability to provide service. This may be either in narrative form, resumes of key personnel, or a combination of these forms.

Attached as Exhibit C

15. List officers of Applicant.

<u>Brian Cox</u>	<u>President and CEO</u>
<u>Danny Michael</u>	<u>Vice-President</u>
<u>Kevin Womack</u>	<u>CFO</u>

16. Does any officer of Applicant have an ownership or other interest in any other entity, which has provided or is currently providing telecommunications services?

YES NO

If YES, list entity. _____

17. How will Applicant bill for its service(s)? (At a minimum, describe how often the Applicant will bill for service and details of the billing statement.)

Applicant will bill all services monthly using the services of Reddson, Ltd.

18. How does Applicant propose to handle service, billing, and repair complaints? (At a minimum, describe Applicant's internal process for complaint resolution, the complaint escalation process, the timeframe and process by which the customer is notified by Applicant that they may seek assistance from the Commission.)

Customer Service Representatives are available to handle service, billing, and repair complaints via a toll free number. If unable to reach resolution, complaints will be escalated to the customer service manager. If resolution is not possible, the customer will be informed that they may seek assistance from the Illinois Commerce Commission.

19. Will personnel be available at Applicant's business office during regular working hours to respond to inquiries about service or billing?

YES NO

20. What telephone number(s) would a customer use to contact your company?

Customers may contact the company at (901) 867-7193 or toll free at (877) 264-5375

21. Will Applicant abide by all Federal and State slamming and cramming laws pursuant to Section 13-902 of the Public Utilities Act and Section 258 of the 1996 Telecommunications Act?

YES NO

22. Please describe applicant's procedures to prevent slamming and cramming of customers?

Applicant confirms all orders to change long distance service in accordance with one of three verification processes established by the FCC.

23. If granted authority to operate as a local exchange carrier, will the applicant abide by the following 83 Illinois Administrative Code Parts: 705, 710, 720, 725, 730, 732, 735, 755, 756, 757, 770, and 772?

YES NO (If no, please provide an explanation.)

24. Is Applicant aware that it must file tariffs prior to providing service in Illinois?

YES NO

FINANCIAL

25. Please attach evidence of Applicant's financial fitness through the submission of its most current income statement and balance sheet, or other appropriate documentation of applicant's financial resources and ability to provide service.

Attached as Exhibit D

TECHNICAL

26. Does Applicant utilize its own equipment and/or facilities?

YES

NO

If YES, please list the facilities Applicant intends to utilize. Also include evidence that Applicant possesses the necessary technical resources to deploy and maintain said facilities:

If NO, which facility provider's services does the Applicant intend to use?

Applicant intends to provide competitive services to consumers through the resale of other carriers' facilities, including AT&T and any other relevant carriers upon completion of interconnection and operational arrangements.

27. Please describe the nature of service to be provided (e.g., operator services, internet, debit cards, long distance service, data services, local service, prepaid local service).
Applicant seeks authority to provide all forms of telecommunications services including local service, data services, access services, and directory assistance.

28. Will technical personnel be available at all times to assist customers with service problems?

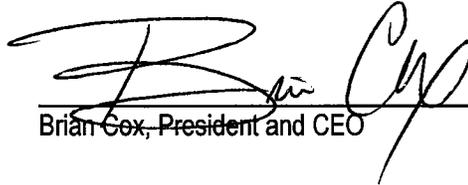
YES NO.

29. If Applicant intends to provide payphone service, will the equipment utilized comply with FCC requirements and Finding (9) of the Commission Order entered in Docket No. 84-0442 on June 11, 1986, including, but not limited to: (a) touch dialing; (b) access to 9-1-1 and "0" operator dialing without use of a coin; (c) rules governing use of payphones by disabled persons; (d) ability to complete local and long-distance calls; (e) unlimited duration for local calls; and (f) a message explaining the telephone's general operations, dialing instructions for emergency assistance, payphone owner's name, method of reporting service problems and method of receiving credit for faulty calls?

YES NO.

Respectfully Submitted,

BLC Management LLC
d/b/a Angles Communications Solutions



Brian Cox, President and CEO

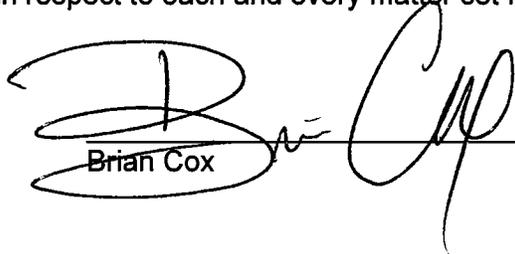
VERIFICATION

This application shall be verified under oath.

OATH

State of **TENNESSEE**)
) ss
County of **SHELBY**)

Brian Cox makes oath and says that he is **President and CEO of BLC Management LLC d/b/a Angles Communications Solutions**, that he has examined the foregoing application and that to the best of his knowledge, information, and belief, all statements of fact contained in the said application are true, and the said application is a correct statement of the business and affairs of the above-named applicant in respect to each and every matter set forth therein.

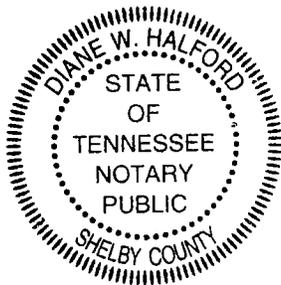


Brian Cox

Subscribed and sworn to before me, a Notary Public

in the State and County above named, this

27th day of September 2006.





NOTARY PUBLIC

**MY COMMISSION EXPIRES:
June 15, 2010**

APPENDICES

- Appendix A Standard Questions for Applicants Seeking Local Exchange Service Authority
- Appendix B 911 Questions for Applicants Seeking Local Exchange Service Authority
- Appendix C Financial Questions for Applicants Seeking Local Exchange Service Authority

ATTACHMENT

- Attachment 1 Chart of Accounts

EXHIBITS

- Exhibit A Contact Persons to Work with Staff
- Exhibit B Articles of Organization and Certificate of Authority to Transact Business in Illinois
- Exhibit C Managerial and Technical Resources
- Exhibit D Financial Information
- Exhibit E ITAC and UTAC Membership Application and Agreement

APPENDIX A

Standard Questions for Applicants Seeking Local Exchange Service Authority

Standard Questions for Applicants Seeking Local Exchange Service Authority

1. Is your company seeking any waivers or variances of certain Commission rules and regulations in this proceeding that pertain to local exchange service? Please provide evidence as to why your company is seeking any waiver or variance.

Yes. Waiver from Parts 710, 735, and 735.180.

00

2. Will your company comply with 83 Illinois Administrative Code Part 772, Pay-Per-Call Services, including Part 772.55(a)(1), Billing and Part 772.100(d) Notices?

Yes.

3. Will your company comply with 83 Illinois Administrative Code Part 705, Preservation of Records of Telephone Utilities?

Yes.

4. Will your company abide by 83 Illinois Administrative Code Part 735, "Procedures Governing the Establishment of Credit, Billing, Deposits, Termination of Service and Issuance of Telephone Directories for Telephone Utilities in the State of Illinois"?

Yes.

5. Who will provide customer repair service for your company?

Company employees, contractors or AT&T Technicians will provide customer repair service.

6. How many people does the company employ?

The Company currently employs 22 people.

7. Will your company meet the requirements as they pertain to the Telephone Assistance Programs imposed by Sections 13.301 and 13.301.1 of the Illinois Public Utilities Act and 83 Illinois Administrative Code Part 757?

Yes

8. Will your company solicit, collect, and remit the voluntary contributions from its telephone subscribers to support the Telephone Assistance Programs?

Yes.

9. Does your company plan on filing to become an Eligible Telecommunications Carrier?

Yes.

10. Does the company realize that it will not be able to receive any of the federal reimbursements for the Lifeline and Link Up Programs if it is not an eligible carrier?

Yes.

11. Will your company offer all of the waivers associated with the Universal Telephone Service Assistance Programs (UTSAP)?

Yes.

12. Will your company abide by the regulations as prescribed in 83 Illinois Administrative Code Part 755, "Telecommunications Access for Persons with Disabilities," 83 Illinois Administrative Code Part 756 "Telecommunications Relay Service," and Sections 13-703 of the Illinois Public Utilities Act?

Yes.

13. Will the company's billing system be able to distinguish between resale and facilities based service for the collection of the ITAC line charge?

Yes.

14. Has your company signed and return the Universal Telephone Assistance Corporation ("UTAC") and the Illinois Telecommunications Access Corporation ("ITAC") to Commission staff?

Yes. See Exhibit F.

15. How does your company plan to solicit customers once it begins to provide local service?

Advertising and Retail Sales Agents, we do not telemarket.

16. Has your company provided service under any other name?

No.

17. Have any complaints or judgments been levied against the company? (Instate, out-of-state, or FCC).

No.

APPENDIX B

911 Questions for Applicants Seeking Local Exchange Service Authority

9-1-1 Questions for Applicants Seeking Local Exchange Service Authority

1. Will your company ensure that 911 traffic is handled in accordance with the 83 Illinois Administrative Code Part 725 and the Emergency Telephone System Act?

Yes

2. Will your company contact and establish a working relationship with the 911 systems when you begin to provide local telephone service?

Yes

3. Will your company coordinate with the incumbent LEC(s) and local 911 systems to provide transparent service for your local exchange customers?

Yes

4. Who will be responsible for building and maintaining the 911 database for your local exchange customers?

SBC

5. How often will your company update the 911 database with customer information?

SBC will update the 911 database.

6. Will your company's billing system have the ability to distinguish between facilities based and resale for the collection of the 911 surcharge?

N/A

7. Does your company have procedures for the transitioning of the 911 surcharge collection and disbursement to the local 911 system?

Yes

8. Will your company's proposal require any network changes to any of the 911 systems?

No.

9. Will your company be able to meet the requirements specified under Part 725.500(o) and 725.620(b) for the installation of call boxes?

Yes

10. Does your company plan to file for a waiver of Part 725.500(o) and 725.620(b) in the future?

Yes, if appropriate.

APPENDIX C

Financial Questions for Applicants Seeking Local Exchange Service Authority

Financial Questions for Applicants Seeking Local Exchange Service Authority

1. (Answer if requesting waiver of Part 710). What circumstances warrant a departure from the prescribed Uniform System of Accounts (“USOA”)?

Angles Communications requests a waiver of Part 710 requiring use of ICC’s Uniform System of Accounts (“USOA”) and particular accounting methods through an affirmative showing required in Part 710. Generally, Angles Communications will follow GAAP accounting methods that facilitate consistent recording of financial data pursuant to generally accepted accounting principles. In particular, Angles Communications fulfills the criteria in Part 710. First, the existing peculiarities or circumstances warrant a departure from USOA and a waiver from Part 710 is justified because Angles Communications is a competitive telecommunications carrier operating its business in increasingly competitive industry. Marketplace competition in the offering of facilities-based switched exchange services is in the developmental stage in Illinois and additional accounting procedures that are substantially similar to USOA methods is duplicate and unnecessarily costly. Moreover, strict compliance with Part 710 is inconsistent with the Act and the ICC’s intent to reduce regulatory burdens. Second, Angles Communications maintains a specific alternative to USOA as it will follow GAAP standards. The Commission will have ongoing regulatory oversight of Angles Communications’ accounting books and records under substantially the same circumstances as the ICC reviews and oversees USOA of dominant telecommunications carriers today. GAAP procedures and methods will accurately illustrate and reveal the financial condition of Angles Communications. The Commission may review Angles Communications’ financial books and records at any time for regulatory purposes. Angles Communications’ system of accounting is substantially similar and an equivalent portrayal of its operations and financial condition.

Again, strict compliance with Part 710 would require Angles Communications to alter its accounting practices and would lead to increased costs and decreased efficiency in the provision of the core business, telecommunications. Lastly, Angles Communications will maintain uniformity among companies in its tracking of accounts, thus, Angles Communications’ accounts will be uniform with other new entrants. Angles Communications’ accounting methods offer a uniform approach for the ICC to monitor its operations.

Angles Communications also requests that the Commission grant a variance from Part 735.180. Angles Communications intends to include customers in incumbent directories to meet the requirements of this part through listing customers’ telephone numbers with incumbent local carriers in their respective telephone directories. Listing customers’ names, numbers, and addresses in directories will be discussed with the incumbent carriers and will be an element of Angles Communications’ provision of telecommunications services.

2. Will records be maintained in accordance with Generally Accepted Accounting Principles (“GAAP”)?

Yes

3. Will applicants accounting system provide an equivalent portrayal of operating results and financial condition as the USOA?

Yes

4. Will applicants accounting procedures maintain or improve uniformity in substantive results as among similar telecommunications companies?

Maintain

5. Will applicant maintain its records in sufficient detail to facilitate the calculation of all applicable taxes?

Yes

6. Does the accounting system currently in use by applicant provide sufficiently detailed data for the preparation of Illinois Gross Receipts Tax returns? What specific accounts or sub-accounts provide this data?

See Chart of Accounts

7. If a waiver of Part 710 is granted, will applicant provide annual audited statements for all periods subsequent to granting of the waiver?

Yes

8. Does applicant agree that the requested waiver of Part 710 will not excuse it from compliance with future Commission rules or amendments to Part 710 otherwise applicable to the Company?

Yes

9. Please attach a copy of applicant’s chart of accounts.

Applicant submits a Chart of Accounts as Attachment 1.

ATTACHMENT 1

Chart of Accounts

Angles Communication Solutions

Account Listing

October 9, 2006

Account

Bank - First Citizens
 Bank - First Citizens-2032120
 Cash in Bank-Renasant Bank
 Des Plaines National Bank
 First Citizen's - 2002638
 First Citizen's - 2033038
 First Citizen's - 2136422
 Accounts Receivable
 Accounts Receivable-Bell Custs
 CABS Clearing Account
 Clearing Account
 Deferred Charges
 Employee Advances
 Inventory Asset
 Payroll Clearing Account
 Prepaid Expenses
 Prepaid Taxes
 Retainer
 Sales Tax Clearing Account
 Undeposited Funds
 Accumulated Depreciation
 Automobiles and Trucks
 Furniture and Fixtures
 Office Equipment
 Accounts Payable
 Capital One Visa
 Accrued Commissions
 Investor Loans
 Line of Credit
 Line of Credit-Other
 Member Loans Payable
 Payroll Liabilities
 Sales Tax Payable
 Telecomm Taxes Payable
 Member Capital
 Member Capital:Brian Cox
 Member Capital:Brian Cox:Capital
 Member Capital:Brian Cox:Drawing
 Member Capital:Brian Cox:Drawing - He...
 Member Capital:Brian Cox:Profit/Loss A...
 Member Capital:Kenneth Cox
 Member Capital:Kenneth Cox:Capital
 Member Capital:Kenneth Cox:Drawing
 Member Capital:Kenneth Cox:Drawing- ...
 Member Capital:Kenneth Cox:Profit/Loss...
 Member Capital:Kevin K. Womack
 Member Capital:Kevin K. Womack:Capital
 Member Capital:Kevin K. Womack:Drawi...
 Member Capital:Kevin K. Womack:Drawi...
 Member Capital:Kevin K. Womack:Profit...
 Member Capital:Laura Cox
 Member Capital:Laura Cox:Capital
 Member Capital:Laura Cox:Drawing
 Member Capital:Laura Cox:Drawing - He...
 Member Capital:Laura Cox:Profit/Loss A...
 Member Capital:Owen Vance
 Member Capital:Owen Vance:Capital
 Member Capital:Owen Vance:Drawing
 Member Capital:Owen Vance:Drawing -...
 Member Capital:Owen Vance:Profit/Loss...
 Opening Bal Equity
 Retained Earnings
 CABS Billing Income
 Commissions and Residuals
 Commissions and Residuals:BTI
 Commissions and Residuals:Momentum...
 Commissions and Residuals:Nextday PC

Angles Communication Solutions

Account Listing

October 9, 2006

Account

Commissions and Residuals:Sprint Wire...
 Information Technology
 Media Sales
 Sales
 Sales Discounts
 Telecommunications Services
 Telecommunications Services:FCC Line ...
 Telecommunications Services:Line Char...
 Collect Call Services
 Cost of Goods Sold
 Equipment/Product for Resale
 Media Division
 Media Division:Advertising-Cost of Sales
 Media Division:Copywriting
 Media Division:Printing - Resale
 Media Division:Talent
 Media Division:Tape Transfer
 Telecomm Direct Costs
 Telecomm Direct Costs:3rd Party Verific...
 Telecomm Direct Costs:After Hours Ord...
 Telecomm Direct Costs:Cellular Phone ...
 Telecomm Direct Costs:Customer Conta...
 Telecomm Direct Costs:Dial Up Internet ...
 Telecomm Direct Costs:Invoice Printing
 Telecomm Direct Costs:Line Costs
 Telecomm Direct Costs:Long Distance ...
 Telecomm Direct Costs:Switching and O...
 Telecomm Direct Costs:Telecom Software
 Telecomm Direct Costs:Voicemail Expe...
 Advertising
 Advertising:Gift Card
 Advertising:Newspaper
 Advertising:Online
 Advertising:Signage
 Advertising:TV
 Advertising:Yellow Pages
 Automobile Expense
 Bank Service Charges
 Bank Service Charges:Bank Overdraft C...
 Bank Service Charges:Credit Card Acce...
 Bonus
 BUILDING LOAN
 Cash Discounts
 Closing Fees
 Computer Expense
 Contributions
 Credit Card Process Fees
 Depreciation Expense
 Dial Up Internet
 Domain Name
 DSL Service
 Dues and Subscriptions
 Employee Education
 Equipment Rental
 Expansion Fee
 Filing Fees
 Franchise Fees
 Guaranteed Payment to Partner
 Independent Contractors
 Independent Contractors:Contract Labor
 Independent Contractors:Courtney Drissel
 Independent Contractors:Danny Michael
 Independent Contractors:Jon Olivares
 Independent Contractors:Kevin Miller
 Independent Contractors:Linda Jones
 Independent Contractors:Mandy Cox
 Insurance

Angles Communication Solutions
Account Listing
October 9, 2006

Account

Insurance:Disability Insurance
Insurance:Health
Insurance:Liability Insurance
Insurance:Misc
Insurance:Workers Comp Insurance
Interest Expense
Interest Expense:Finance Charge
Interest Expense:Loan Interest
Interest Expense:Mortgage
Licenses and Permits
Life Insurance for line of Cred
Meals and Entertainment
Miscellaneous
Office Fixtures
Office Supplies
Office Supplies:Bottled Water
Office Supplies:General Supplies
Outside Services
Payroll Expenses
Payroll Expenses:Commission Expense
Payroll Expenses:Employee Bonus Expe...
Payroll Expenses:Medical Expense
Payroll Expenses:Member Draws
Payroll Expenses:Payroll Tax Expense
Payroll Expenses:Salaries and Wages
Payroll Service Fees
Postage and Delivery
Postage and Delivery:Express Courier
Postage and Delivery:Fed Ex
Postage and Delivery:Fitney Bowes
Postage and Delivery:UPS
Postage and Delivery:USPS
Printing and Reproduction
Printing and Reproduction:Black Cartrid...
Printing and Reproduction:Catridges for ...
Printing and Reproduction:Copying
Professional Fees
Professional Fees:Accounting
Professional Fees:Consulting
Professional Fees:Legal Fees
Promotional
Promotional:t-shirt
refund
refund for double payment
Rent
Rent:Store
Repairs
Repairs:Building Repairs
Repairs:Computer Repairs
Repairs:Equipment Repairs
Security Services
Software Purchase
Supplies
Supplies:Marketing
Supplies:Office
Taxes
Taxes:Federal
Taxes:Local
Taxes:Other
Taxes:Property
Taxes:State
Telecom Customer Refund
Telephone
Telephone:Equipment
Telephone:Office
Telephone:Office:Bellsouth
Telephone:Office:Toll Free AT&T

Angles Communication Solutions
Account Listing
October 9, 2006

Account

Telephone:Wireless
Telephone:Wireless:AT&T Wireless
Telephone:Wireless:Sprint
Tools
Travel & Ent
Travel & Ent:Entertainment
Travel & Ent:Meals
Travel & Ent:Meetings
Travel & Ent:Travel
Uniforms
Utilities
Utilities:Alarm
Utilities:Garbage Pickup
Utilities:Gas and Electric
Utilities:Water
Vehicle Maintenance
Vehicle Maintenance:Chevy Astro
Vehicle Maintenance:Ford Expedition
Vehicle Maintenance:Ford Windstar
Vehicle Maintenance:Gas
Vehicle Maintenance:Jeep Cherokee
Web Hosting
Wireless Excessories/Giveaway
Damage Settlement
Interest Income
Other Income
Other Income:Reimbursement
Bad Debt Expense
Franchise and Excise Tax
Other Expenses
Other Expenses:reimbursment
Uncleared/Unresolved Items
Estimates
Purchase Orders

EXHIBIT A

Contact Persons

Contact persons to work with Staff on the following:

issues related to processing this application:

- (i) Name: Patrick D. Crocker
 - (ii) Title: Attorney
 - (iii) Mailing Address: 900 Comerica Building
Kalamazoo, Michigan 49007
 - (iv) Telephone: 616-381-8844
 - (v) Facsimile: 616-349-8525
 - (vi) E-mail: pcrocker@earlylennon.com
- with copy to: tdenemy@earlylennon.com (Legal Assistant Assigned)

consumer issues:

- (i) Name: Ryan Wilson
- (ii) Title: Operations Manager
- (iii) Mailing Address: 11121 Highway 70, Suite 202
Arlington, TN 38002
- (iv) Telephone: (901) 867-7193
- (v) Facsimile: (901) 758-4511
- (vi) E-mail: rwilson@anglescs.com

consumer complaint resolution:

- (i) Name: Ryan Wilson
- (ii) Title: Operations Manager
- (iii) Mailing Address: 11121 Highway 70, Suite 202
Arlington, TN 38002
- (iv) Telephone: (901) 867-7193
- (v) Facsimile: (901) 758-4511
- (vi) E-mail: rwilson@anglescs.com

technical and service quality issues:

- (i) Name: Ryan Wilson
- (ii) Title: Operations Manager
- (iii) Mailing Address: 11121 Highway 70, Suite 202
Arlington, TN 38002
- (iv) Telephone: (901) 867-7193
- (v) Facsimile: (901) 758-4511
- (vi) E-mail: rwilson@anglescs.com

“Tariff” and pricing issues:

- (i) Name: Ryan Wilson
- (ii) Title: Operations Manager
- (iii) Mailing Address: 11121 Highway 70, Suite 202
Arlington, TN 38002
- (iv) Telephone: (901) 867-7193
- (v) Facsimile: (901) 758-4511
- (vi) E-mail: rwilson@anglescs.com

9-1-1 issues:

- (i) Name: Ryan Wilson
- (ii) Title: Operations Manager
- (iii) Mailing Address: 11121 Highway 70, Suite 202
Arlington, TN 38002
- (iv) Telephone: (901) 867-7193
- (v) Facsimile: (901) 758-4511
- (vi) E-mail: rwilson@anglescs.com

security/law enforcement:

- (i) Name: Ryan Wilson
- (ii) Title: Operations Manager
- (iii) Mailing Address: 11121 Highway 70, Suite 202
Arlington, TN 38002
- (iv) Telephone: (901) 867-7193
- (v) Facsimile: (901) 758-4511
- (vi) E-mail: rwilson@anglescs.com

EXHIBIT B

Articles of Organization

Certificate of Authority to Transact Business in the State of Illinois

Secretary of State
Division of Business Services
312 Eighth Avenue North
6th Floor, William R. Snodgrass Tower
Nashville, Tennessee 37243

DATE: 02/26/01
REQUEST NUMBER: 4131-0763
TELEPHONE CONTACT: (615) 741-2286
FILE DATE/TIME: 02/23/01 0917
EFFECTIVE DATE/TIME: 02/23/01 0917
CONTROL NUMBER: 0403943

TO:
BLC MANAGEMENT LLC
3409 WRISTER COVE
BARTLETT, TN 38135

RE:
BLC MANAGEMENT LLC
ARTICLES OF ORGANIZATION -
LIMITED LIABILITY COMPANY

CONGRATULATIONS UPON THE FORMATION OF THE LIMITED LIABILITY COMPANY IN THE STATE OF TENNESSEE WHICH IS EFFECTIVE AS INDICATED ABOVE.

A LIMITED LIABILITY COMPANY ANNUAL REPORT MUST BE FILED WITH THE SECRETARY OF STATE ON OR BEFORE THE FIRST DAY OF THE FOURTH MONTH FOLLOWING THE CLOSE OF THE LIMITED LIABILITY COMPANY'S FISCAL YEAR. ONCE THE FISCAL YEAR HAS BEEN ESTABLISHED, PLEASE PROVIDE THIS OFFICE WITH WRITTEN NOTIFICATION. THIS OFFICE WILL MAIL THE REPORT DURING THE LAST MONTH OF SAID FISCAL YEAR TO THE LIMITED LIABILITY COMPANY AT THE ADDRESS OF ITS PRINCIPAL OFFICE OR TO A MAILING ADDRESS PROVIDED TO THIS OFFICE IN WRITING. FAILURE TO FILE THIS REPORT OR TO MAINTAIN A REGISTERED AGENT AND OFFICE WILL SUBJECT THE LIMITED LIABILITY COMPANY TO ADMINISTRATIVE DISSOLUTION.

WHEN CORRESPONDING WITH THIS OFFICE OR SUBMITTING DOCUMENTS FOR FILING, PLEASE REFER TO THE LIMITED LIABILITY COMPANY CONTROL NUMBER GIVEN ABOVE. PLEASE BE ADVISED THAT THIS DOCUMENT MUST ALSO BE FILED IN THE OFFICE OF THE REGISTER OF DEEDS IN THE COUNTY WHEREIN A LIMITED LIABILITY COMPANY HAS ITS PRINCIPAL OFFICE IF SUCH PRINCIPAL OFFICE IS IN TENNESSEE.

FOR: ARTICLES OF ORGANIZATION -
LIMITED LIABILITY COMPANY

ON DATE: 02/23/01

FROM:
BRIAN COX
3409 WRISTER COVE

RECEIVED: FEES \$300.00 \$0.00
TOTAL PAYMENT RECEIVED: \$300.00

BARTLETT, TN 38135-0000

RECEIPT NUMBER: 00002818742
ACCOUNT NUMBER: 00351522



Riley C. Darnell

RILEY C. DARNELL
SECRETARY OF STATE

State of Tennessee



Department of State
Corporations Section
312 Eighth Avenue North
6th Floor, William R. Snodgrass Tower
Nashville, TN 37243

ARTICLES OF ORGANIZATION
(LIMITED LIABILITY COMPANY)

For Office Use Only

RECEIVED
01 FEB 23 AM 9:07
SECRETARY OF STATE

The undersigned acting as organizer(s) of a Limited Liability Company under the provisions of the Tennessee Limited Liability Company Act, § 48-205-101, adopts the following Articles of Organization.

1. The name of the Limited Liability Company is:

BLC Management LLC

(NOTE: Pursuant to the provisions of § 48-207-101, each limited Liability Company name must contain the words "Limited Liability Company" or the abbreviation "LLC" or "L.L.C.")

2. The name and complete address of the Limited Liability Company's initial registered agent and office located in the state of Tennessee is:

Brian Cox
(Name)

3409 Wrister Cove
(Street Address)

Bartlett, TN 38135
(City) (State/Zip Code)

Shelby
(County)

3. List the name and complete address of each organizer of this Limited Liability Company.

Brian Cox
(Name)

3409 Wrister Cove, Bartlett, TN 38135
(Include: Street Address, City, State and Zip Code)

Laura Cox
(Name)

3409 Wrister Cove, Bartlett, TN 38135
(Street Address, City, State and Zip Code)

(Name)

(Street Address, City, State and Zip Code)

4. The Limited Liability Company will be: (NOTE: PLEASE MARK APPLICABLE BOX)

Board Managed

Member Managed

5. Number of members at the date of filing two (2)

6. If the document is not to be effective upon filing by the Secretary of State, the delayed effective date and time is:

Date _____, Time _____ (Not to exceed 90 days.)

7. The complete address of the Limited Liability Company's principal executive office is:

3409 Wrister Cove
(Street Address)

Bartlett, TN/ United States/ 38135
(City) (State/Country/Zip Code)

8. Period of Duration: Indefinite

9. Other Provisions:

Feb. 15, 2001

Signature Date

President

Signer's Capacity

Signature (manager or member authorized to sign by the Limited Liability Company)

Brian Cox

Name (typed or printed)

State of Tennessee



Department of State
Corporate Filings
312 Eighth Avenue North
6th Floor, William R. Snodgrass Tower
Nashville, TN 37243

APPLICATION FOR REGISTRATION
OF ASSUMED
LIMITED LIABILITY COMPANY NAME

For Office Use Only

FILED

Pursuant to the provisions of § 48-207-101 (d) of the Tennessee Limited Liability Company Act, the undersigned Limited Liability Company hereby submits this application:

1. The true name of the Limited Liability Company is: BLC Management LLC

2. The state or country of organization is: TENNESSEE

3. The Limited Liability Company intends to transact business under an assumed Limited Liability Company name.

4. The assumed Limited Liability Company name the Limited Liability Company proposes to use is:

Angles Communication Solutions

NOTE: The assumed Limited Liability Company name must meet the requirements of § 48-207-101 of the Tennessee Limited Liability Company Act.

8/19/02
Signature Date

OWNER
Signer's Capacity

BLC Management LLC
Name of Limited Liability Company

K. Brian Cox
Signature

K. Brian Cox
Name (typed or printed)

0403243



OFFICE OF THE SECRETARY OF STATE

JESSE WHITE • Secretary of State

JUNE 05, 2006

0187798-4

INCorp SERVICES INC.
2501 CHATHAM RD STE 110
SPRINGFIELD, IL 62704-0000

RE BLC MANAGEMENT LLC

DEAR SIR OR MADAM:

IT IS OUR PLEASURE TO APPROVE YOUR REQUEST TO TRANSACT BUSINESS IN THE STATE OF ILLINOIS. ENCLOSED PLEASE FIND AN APPROVED APPLICATION OF ADMISSION.

THE LIMITED LIABILITY COMPANY MUST FILE AN ANNUAL REPORT PRIOR TO THE FIRST DAY OF ITS ANNIVERSARY MONTH (MONTH OF QUALIFICATION) NEXT YEAR. A PRE-PRINTED ANNUAL REPORT FORM WILL BE SENT TO THE REGISTERED AGENT AT THE ADDRESS SHOWN ON THE RECORDS OF THIS OFFICE APPROXIMATELY 60 DAYS PRIOR TO ITS ANNIVERSARY MONTH.

SINCERELY YOURS,

JESSE WHITE
SECRETARY OF STATE

DEPARTMENT OF BUSINESS SERVICES
LIMITED LIABILITY COMPANY DIVISION
TELEPHONE (217)524-8008

JW:LLC

Form **LLC-45.5**

December 2004

Secretary of State Jesse White
Department of Business Services
Limited Liability Division
Room 351 Howlett Building
501 S. Second St.
Springfield, IL 62756
www.cyberdriveillinois.com

Payment must be made by certified check, cashier's check, Illinois attorney's C.P.A.'s check or money order payable to Secretary of State.

Illinois
Limited Liability Company Act
Application for Admission to Transact Business

SUBMIT IN DUPLICATE
Must be typewritten

This space for use by Secretary of State.

Filing Fee: \$ 500

Penalty: \$

Approved: *[Signature]*

FILE # 0587-798-4

This space for use by Secretary of State.

FILED

JUN 05 2006

JESSE WHITE
SECRETARY OF STATE

- Limited Liability Company name: BLC Management LLC
Must comply with Section 1-10 of ILLCA or item 2 below applies.
- Assumed name, other than the true company name, under which the company proposes to transact business in Illinois:
Angles Communication Solutions
If applicable, form LLC-1.20, Application to Adopt an Assumed Name, must be completed and attached to this application.
- Jurisdiction of organization: Tennessee
- Date of organization: 02/23/2001
- Period of duration: Perpetual
- Address, including county, of the office required to be maintained in the jurisdiction of its organization or, if not required, of the principal place of business (P.O. Box alone or c/o is unacceptable):
7850 Stage Hills Blvd. Suite 108
Number Street Suite #
Memphis, TN 38133 Shelby
City/State ZIP Code County
- Registered agent: INCORP SERVICES, INC.
First Name Middle Name Last Name
Registered office: 2501 Chatham Road. Suite 110
(P.O. Box alone or Number Street Suite #
c/o is unacceptable.)
Springfield, IL Sangamon Illinois 62704
City County ZIP Code
- If applicable, date on which the company first did business in Illinois: _____

(continued on back page)

LLC-45.5

9. Purpose or purposes for which the company is organized and proposes to conduct business in Illinois: (Include the Business Code # from IRS Form 1065.)

Telecommunications

10. The Limited Liability Company:
 is managed by a manager or managers
 has management vested in the member or members

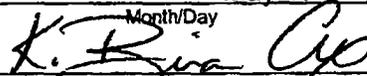
11. The Illinois Secretary of State is, hereby, appointed the agent of the Limited Liability Company for service of process under the circumstances set forth in subsection (b) of Section 1-50 of the Illinois Limited Liability Company Act.

12. This application is accompanied by a Certificate of Good Standing or Existence, as well as a copy of the Articles of Organization, as amended, duly authenticated within the last 60 days, by the officer of the state or country wherein the LLC is formed.

13. If the period of duration is a date certain and is not stated in the Articles of Organization from the domestic state, a copy of that page from the Operating Agreement stating the date also must be submitted.

14. The undersigned affirms, under penalties of perjury, having authority to sign hereto, that this application for admission to transact business is to the best of my knowledge and belief, true, correct and complete.

Dated May 17, 2006
Month/Day Year


Signature (Must comply with Section 5-45 of ILLCA.)

K. Brian Cox - Member
Name and Title (type or print)

If applicant is a company or other entity, state name of company and indicate whether it is a member or manager of the LLC. Please refer to Sections 178.20(d) of the Administrative Rules.



OFFICE OF THE SECRETARY OF STATE

JESSE WHITE • Secretary of State

0187798-4

06/05/2006

INCRP SERVICES INC.
2501 CHATHAM RD STE 110
SPRINGFIELD, IL 62704-0000

RE BLC MANAGEMENT LLC
ASE: ANGLES COMMUNICATION SERVICES

DEAR SIR OR MADAM:

APPLICATION TO ADOPT AN ASSUMED NAME HAS BEEN PLACED ON FILE AND THE LIMITED LIABILITY COMPANY CREDITED WITH THE REQUIRED FEE.

SINCERELY YOURS,

JESSE WHITE
SECRETARY OF STATE

DEPARTMENT OF BUSINESS SERVICES
LIMITED LIABILITY COMPANY DIVISION
TELEPHONE (217)524-8008

JW:LLC

Form **LLC-1.20**
 July 2005
 Secretary of State Jesse White
 Department of Business Services
 Limited Liability Division
 Room 351 Howlett Building
 501 S. Second St.
 Springfield, IL 62756
 www.cyberdriveillinois.com
 Payment must be made by business
 firm check payable to Secretary of
 State. (If check is returned for any
 reason this filing will be void.)

Illinois
Limited Liability Company Act
 Application to Adopt, Change, Cancel
 or Renew an Assumed Name
 Filing Fee - see note on reverse side
SUBMIT IN DUPLICATE
 Must be typewritten
 This space for use by Secretary of State.
 Filing Fee: \$ 120
 Approved: [Signature]

FILE # 0187-798-4
 This space for use by Secretary of State.
FILED
 JUN 05 2006
 JESSE WHITE
 SECRETARY OF STATE

1. Limited Liability Company Name: BLC Management LLC

2. State or Country under the laws of which the company is organized: (check one)
 - Illinois (domestic) Foreign (specify): Tennessee

3. Date organized (if an Illinois Limited Liability Company) or date authorized to transact business in Illinois (if a foreign Limited Liability Company): upon filing by Illinois Secretary of State

4. TO ADOPT: (a) The Limited Liability Company intends to adopt and transact business under the assumed name of: Angles Communication Services
 (b) The right to use the assumed name shall be effective from the date this application is filed by the Secretary of State until 6-1, 20 10, the first day of the company's anniversary month in the next year, which is evenly divisible by five.

5. TO CHANGE: (a) The above-named Limited Liability Company intends to cease transacting business under the assumed name of: _____
 (b) and to commence transacting business under the new assumed name of: _____

6. TO CANCEL: The above-named Limited Liability Company intends to cease transacting business under the assumed name of: _____

7. TO RENEW: (a) The above-named Limited Liability Company intends to renew the assumed name of: _____
 (b) The right to use the assumed name shall be effective from the date this application is filed by the Secretary of State until _____, 20 _____, the first day of the company's anniversary month in the next year, which is evenly divisible by five.

LLC-1.20

8. The undersigned affirms, under penalties of perjury, having authority to sign hereto, that this Application to Adopt, Change, Cancel or Renew an Assumed Name is to the best of my knowledge and belief, true, correct and complete.

Dated May 17, 2006
Month & Day Year
K. Brian Cox
Signature
K. Brian Cox - Member
Name and Title (type or print)

If applicant is a company or other entity, state name of company and indicate whether it is a member or manager of the LLC.

- NOTE:
- a. An assumed name may be adopted in five-year increments. The right to use an assumed name shall be effective from the date of filing by the Secretary of State until the first day of the anniversary month of the Limited Liability Company that falls within the next calendar year evenly divisible by 5.
 - b. The filing fee to adopt an assumed name is \$150 for each year or part thereof ending in 0 or 5; \$120 for each year or part thereof ending in 1 or 6; \$90 for each year or part thereof ending in 2 or 7; \$60 for each year or part thereof ending in 3 or 8; or \$30 for each year or part thereof ending in 4 or 9.
 - c. The fee to change an assumed name is \$100.
 - d. The fee for canceling an assumed name is \$100.
 - e. The fee to renew an assumed name is \$300. An assumed name may be renewed 60 days prior to the expiration of the right to use the assumed name, for a period of five years, by making an election to do so at the time of filing the Annual Report and by paying the renewal fees as prescribed by this Act.
 - f. A penalty of \$100 will apply to any assumed name renewed on or after the first day of the company's anniversary month. If the assumed name is not renewed within the 60 days commencing with the first day of the company's anniversary month, the right to use the assumed name shall cease.



OFFICE OF THE SECRETARY OF STATE

JESSE WHITE • Secretary of State

0187798-4

06/05/2006

INCorp SERVICES INC.
2501 CHATHAM RD STE 110
SPRINGFIELD, IL 62704-0000

RE BLC MANAGEMENT LLC
ASE: MEXICALL COMMUNICATIONS

DEAR SIR OR MADAM:

APPLICATION TO ADOPT AN ASSUMED NAME HAS BEEN PLACED ON FILE AND THE LIMITED LIABILITY COMPANY CREDITED WITH THE REQUIRED FEE.

SINCERELY YOURS,

A handwritten signature in cursive script that reads "Jesse White".

JESSE WHITE
SECRETARY OF STATE

DEPARTMENT OF BUSINESS SERVICES
LIMITED LIABILITY COMPANY DIVISION
TELEPHONE (217)524-8008

JW:LLC

EXHIBIT C

Managerial and Technical Resources

Brian Cox, President/CEO, LLC Member and Manager

Brian has successfully guided Angles through the turmoil and transitions of the CLEC industry over the last 3 years sticking to firm principles of efficient use of resources and customer service driven telecom products. Brian founded Angles in early 2001 to implement new internet and communication technologies. His philosophy of assembling an experienced and dedicated leadership team has proven to be extremely effective. Under Brian's leadership, Angles was awarded the Chamber of Commerce Rookie of the Year is on pace to hit \$4,000,000.00 in 2006. Prior to Angles, Brian served as an account executive for Lose Brothers Chemical, which was the regional distributor of Ortho Chemical. While he was there, he achieved the honor of having the highest increase in sales volume of any executive in the country 2 years in a row.

Danny Michael, Vice President

Danny has maintained positions of technology sales and management since 1996. His past expertise over the last decade lies mainly in an award winning sales background in wireless and landline telecom working with a full range of clients from Fortune 500 companies to local small business owners to individual retail based customers. Danny contains a full scale of qualities ranging from executive management, new sales prospecting and development, business administration, technical and telecom knowledge, and the strong ability to yield results. These qualities in conjunction with exceptional communication skills are what make Danny a clear asset and necessity to our companies' growth and overall success.

Robert Womack, CFO

Bob brings 19 years of accounting and bookkeeping experience to the Angles Team. Bob is a member of the Tennessee Society of Certified Public Accountants, the National Society of Accountants, and the Tennessee Association of Accountants, where he has served as state President and currently serves on the Board of Governors. He has also served the Memphis Chapter of the Tennessee Association of Accountants as a member of the Board of Governors for four years and is a past Chapter President. For the 2003-04 chapter year, Bob was honored by being selected as the chapter's "Accountant of the Year" and for the 2004-05 year as the state's "Outstanding Accountant of the Year."

Steve Watson, Executive Telecom Consultant

Steve started the first certified CLEC in Pensacola, FL. In business for 7 years, Steve pioneered the CLEC landscape and uses this valuable experience to consult Angles on data integrations and dispute/promotional management.

Kevin Murphy, Programmer

For 25 years, he has honed his skills in Systems Analysis and Development in both Telecom Back Office as well as Manufacturing systems. His analytical skills in system design, implementation expertise and billing platform knowledge are highly valued by Angles.

Chuck Campbell, Business Systems Manager

Chuck has more than 20 years of experience delivering a wide variety of back office and integrated communications solutions to cutting edge and world-class clients in the finance, telecom and e-business sectors.

Owen Vance, LLC Member and Manager

Angles will rely on the business management and ownership experience of LLC member and manager Owen Vance. Some of Owen's business dealings include purchasing Alexander Transfer Inc., an agent for Mayflower Transit, in 1988. This company is still thriving under his leadership. Owen also founded Vance and Richards Office Records Management in 1992. This company became extremely successful and was sold in 2003. Owen, like all 3 of our member/managers is also very involved in his church and giving back to the community.

Kevin Womack, LLC Member and Manager

Kevin currently serves as Memphis City President for First Bank. With over 17 years of banking experience, including Senior Vice President of Renasant Bank and Community Bank President of Bancorp South Bank, Kevin's management experience along with his knowledge of finance strategies and banking tools will be extremely useful to Angles' expansion.

Mark Foster, Regulatory Attorney and Legal Counsel

Mark has over 15 years of experience in public utility and tariff regulation. He has been board certified in administrative law by the Texas board of Legal Specialization and is former counsel to the Public Utility Commission of Texas. Mark is a founder and partner in the Law Firm of Foster and Malish.

David J. Johnson, Corporate Attorney

Mr. Johnson of Johnson, Grusin and Surprise, P.C. has over 35 years or experience as a practicing corporate attorney for companies such as American Airlines. Mr. Johnson will assist in all corporate contracts and legal matters.

Jon Olivares, Executive Telecom Consultant

Jon brings over 15 years of telecom experience to the Angles Team. He has extensive knowledge of Central Office Switching Platforms along with managing all aspects of a sales portfolio. In 2000, Jon was in charge of every aspect, both personnel and financial, of the Network Telephone start up in West Tennessee and North Mississippi. He served as the area market manager and spearheaded account growth from zero to five hundred accounts in six months. Before leaving to head up the Network Telephone start up, Jon was the major account director for XO. He was responsible for \$1.6 million personally and over \$6 million total in monthly billing. Prior to XO, Jon was regional sales director for mass markets with MCI.

EXHIBIT D

Financial Resources

11:30 AM

09/11/06

Accrual Basis

Angles Communication Solutions
Balance Sheet
As of September 11, 2006

	<u>Sep 11, 06</u>
ASSETS	
Current Assets	
Checking/Savings	
Bank - First Citizens	23,815.67
Cash in Bank-Renasant Bank	307.07
FC Bank Savings - 2032120	69,786.27
First Citizen's - 2033038	19,500.00
First Citizen's - 2136422	2,412.34
Total Checking/Savings	<u>115,821.35</u>
Accounts Receivable	
Accounts Receivable	3,487.02
Total Accounts Receivable	<u>3,487.02</u>
Other Current Assets	
Accounts Receivable-Bell Custs	206,056.39
CABS Clearing Account	82,937.00
Clearing Account	424.88
Employee Advances	133.69
Total Other Current Assets	<u>289,551.96</u>
Total Current Assets	408,860.33
Fixed Assets	
Accumulated Depreciation	-29,771.00
Automobiles and Trucks	51,065.00
Furniture and Fixtures	5,836.00
Office Equipment	5,047.54
Total Fixed Assets	<u>32,177.54</u>
TOTAL ASSETS	<u><u>441,037.87</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Credit Cards	
Capital One Visa	-7,171.03
Total Credit Cards	<u>-7,171.03</u>
Other Current Liabilities	
Payroll Liabilities	7,050.48
Total Other Current Liabilities	<u>7,050.48</u>
Total Current Liabilities	<u>-120.55</u>
Total Liabilities	-120.55

11:30 AM

09/11/06

Accrual Basis

Angles Communication Solutions
Balance Sheet
As of September 11, 2006

	<u>Sep 11, 06</u>
Equity	
Member Capital	
Brian Cox	
Capital	195,255.14
Profit/Loss Apportionment	-220,495.61
Total Brian Cox	-25,240.47
Laura Cox	
Capital	159,754.21
Drawing	-71,475.74
Profit/Loss Apportionment	-179,715.73
Total Laura Cox	-91,437.26
Member Capital - Other	75,000.00
Total Member Capital	-41,677.73
Retained Earnings	191,907.27
Net Income	290,928.88
Total Equity	441,158.42
TOTAL LIABILITIES & EQUITY	441,037.87

11:28 AM

09/11/06

Accrual Basis

Angles Communication Solutions
Profit & Loss
January 1 through September 11, 2006

	<u>Jan 1 - Sep 11, 06</u>
Ordinary Income/Expense	
Income	
Media Sales	637.00
Sales	1,537.00
Telecommunications Services	1,810,890.53
Total Income	<u>1,813,064.53</u>
Cost of Goods Sold	
Cost of Goods Sold	400.93
Equipment/Product for Resale	1,850.00
Media Division	
Talent	310.00
Tape Transfer	68.00
Total Media Division	<u>378.00</u>
Telecomm Direct Costs	
After Hours Order Taking	9,152.83
Cellular Phone Service	11,883.43
Customer Contact Calls	1,495.00
Dial Up Internet Service	12,312.56
Invoice Printing	8,959.12
Long Distance Charges	127,662.14
Switching and Other Services	606,651.90
Telecom Software	10,483.76
Voicemail Expense	94,290.57
Telecomm Direct Costs - Other	44,510.76
Total Telecomm Direct Costs	<u>927,402.07</u>
Total COGS	<u>930,031.00</u>
Gross Profit	883,033.53
Expense	
Advertising	
Newspaper	470.00
Signage	2,260.00
Advertising - Other	19,780.54
Total Advertising	<u>22,510.54</u>
Automobile Expense	6,848.22
Bank Service Charges	
Bank Overdraft Charges	0.00
Credit Card Acceptance Charges	3,556.85
Bank Service Charges - Other	215.32
Total Bank Service Charges	<u>3,772.17</u>

11:28 AM

09/11/06

Accrual Basis

Angles Communication Solutions
Profit & Loss
January 1 through September 11, 2006

	<u>Jan 1 - Sep 11, 06</u>
Bonus	1,000.00
BUILDING LOAN	7,000.00
Contributions	288.00
Credit Card Process Fees	24,093.99
Dial Up Internet	10,353.10
Domain Name	574.80
DSL Service	8,326.85
Dues and Subscriptions	27.31
Expansion Fee	3,450.00
Filing Fees	7,371.14
Guaranteed Payment to Partner	10,450.00
Independent Contractors	
Contract Labor	11,302.52
Independent Contractors - Other	66,978.35
Total Independent Contractors	78,280.87
Insurance	
Disability Insurance	2,116.18
Health	7,683.39
Insurance - Other	5,181.19
Total Insurance	14,980.76
Interest Expense	
Finance Charge	13.17
Loan Interest	3,933.89
Total Interest Expense	3,947.06
Licenses and Permits	10.00
Meals and Entertainment	1,651.38
Miscellaneous	-0.03
Office Supplies	
Bottled Water	188.54
General Supplies	12,454.12
Office Supplies - Other	1,421.97
Total Office Supplies	14,064.63
Payroll Expenses	
Commission Expense	13,053.47
Member Draws	2,083.33
Salaries and Wages	0.00
Payroll Expenses - Other	137,479.93
Total Payroll Expenses	152,616.73

Angles Communication Solutions
Profit & Loss
 January 1 through September 11, 2006

	Jan 1 - Sep 11, 06
Postage and Delivery	
Express Courier	200.78
Fed Ex	527.05
Postage and Delivery - Other	5,078.13
	5,805.96
Total Postage and Delivery	5,805.96
Printing and Reproduction	15,117.13
Professional Fees	
Accounting	2,205.85
Consulting	27,111.96
Legal Fees	19,599.42
Professional Fees - Other	24,792.90
	73,710.13
Total Professional Fees	73,710.13
Promotional	
t-shirt	405.00
	405.00
Total Promotional	405.00
refund	862.92
Rent	
Store	365.00
Rent - Other	20,375.34
	20,740.34
Total Rent	20,740.34
Repairs	
Building Repairs	3,272.50
Repairs - Other	20.00
	3,292.50
Total Repairs	3,292.50
Security Services	180.00
Supplies	
Office	690.33
	690.33
Total Supplies	690.33
Taxes	
Federal	30.48
Local	162.75
Other	1,110.57
Taxes - Other	390.00
	1,693.80
Total Taxes	1,693.80
Telecom Customer Refund	63.00
Telephone	
Office	7.50
Wireless	
Sprint	3,337.59
	3,337.59
Total Wireless	3,337.59

11:28 AM

09/11/06

Accrual Basis

Angles Communication Solutions
Profit & Loss
January 1 through September 11, 2006

	<u>Jan 1 - Sep 11, 06</u>
Telephone - Other	1,660.02
Total Telephone	5,005.11
Travel & Ent	
Travel	203.72
Travel & Ent - Other	641.56
Total Travel & Ent	845.28
Utilities	
Alarm	80.00
Garbage Pickup	287.15
Gas and Electric	2,585.96
Total Utilities	2,953.11
Web Hosting	624.60
Total Expense	503,606.73
Net Ordinary Income	379,426.80
Other Income/Expense	
Other Income	
Interest Income	40.44
Other Income	
Reimbursement	-2,635.22
Total Other Income	-2,635.22
Total Other Income	-2,594.78
Other Expense	
Other Expenses	
reimbursment	830.87
Total Other Expenses	830.87
Uncleared/Unresolved Items	85,072.27
Total Other Expense	85,903.14
Net Other Income	-88,497.92
Net Income	290,928.88

EXHIBIT E

**UTAC and ITAC
Membership Application and Agreement Forms**

MEMBERSHIP APPLICATION AND AGREEMENT
UNIVERSAL TELEPHONE ASSISTANCE CORPORATION

Name of Applicant: BLC MANAGEMENT LLC D/B/A ANGLES COMMUNICATIONS SOLUTIONS

Address of Applicant: 11121 Highway 70, Suite 202
Arlington, TN 38002

Name, title, address, and telephone number of responsible individual with applicant to whom communications should be sent:

11121 Highway 70, Suite 202
Arlington, TN 38002
Phone: _____

The applicant hereby applies for membership in the Universal Telephone Assistance Corporation ("Corporation"), an Illinois not-for-profit corporation. Upon the applicant's execution of this application and submission of this application to the Corporation, the Corporation will accept and execute this application in the space provided below, and will return an executed copy of this application to the applicant.

In support of its application for membership, the applicant states and agrees as follows:

1. Applicant is a telecommunications carrier providing local service as defined in the Illinois Public Utilities Act (APUA@).
2. Applicant agrees that it will be subject to, and have those rights and obligations set forth in, the By-laws of the corporation as adopted by the Corporation's board of directors and approved by the Illinois Commerce Commission ("Commission"), as now in effect and as amended from time to time in the future.
3. Applicant acknowledges that the corporation is subject to the continuing supervision of and regulation by the Commission, and that the rights and obligations of each member may change as a result of this supervision and regulation.
4. To the extent from time to time approved by the Commission, the applicant delegates to the corporation authority to make such actions on behalf of the applicant as shall be necessary for the applicant to comply with its obligations under Section 13-301.1 of the PUA.
5. Applicant agrees to pay such portions of the monies collected by or on behalf of the applicant under and pursuant to Section 13-301.1 of the PUA (including income therefrom and appreciation thereon) as the Commission may from time to time order or as the corporation may from time to time request in accordance with orders of the Commission.

Dated: 9 / 27 / 06

By: 

Title: CEO

SPACE BELOW TO BE COMPLETED BY UTAC ONLY

Acceptance: The above application and agreement is hereby accepted and the applicant is hereby accepted for membership in the corporation.

Date: _____

Universal Telephone Assistance Corporation

By: _____

Title: _____

MEMBERSHIP APPLICATION AND AGREEMENT
ILLINOIS TELECOMMUNICATIONS ACCESS CORPORATION

Name of Applicant: BLC MANAGEMENT LLC D/B/A ANGLES COMMUNICATIONS SOLUTIONS

Address of Applicant: 11121 Highway 70, Suite 202
Arlington, TN 38002

Name, title, address, and telephone number of responsible individual with applicant to whom communications should be sent:

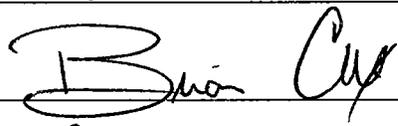
11121 Highway 70, Suite 202
Arlington, TN 38002
Phone:

The applicant hereby applies for membership in the Illinois Telecommunications Access Corporation ("Corporation"), an Illinois not-for-profit Corporation. Upon the applicant's execution of this application and submission of this application to the Corporation, the Corporation will accept and execute this application in the space provided below, and will return an executed copy of this application to the applicant.

In support of its application for membership, the applicant states and agrees as follows:

1. Applicant is a telecommunications carrier providing local service as defined in the Illinois Public Utilities Act (APUA@).
2. Applicant agrees that it will be subject to, and have those rights and obligations set forth in, the By-laws of the corporation as adopted by the corporation's board of directors and approved by the Illinois Commerce Commission ("Commission"), as now in effect and as amended from time to time in the future.
3. Applicant acknowledges that the corporation is subject to the continuing supervision of and regulation by the Commission, and that the rights and obligations of each member may change as a result of this supervision and regulation.
4. To the extent from time to time approved by the Commission, the applicant delegates to the corporation authority to make such actions on behalf of the applicant as shall be necessary for the applicant to comply with its obligations under Section 13-703 of the PUA.
5. Applicant agrees to pay such portions of the monies collected by or on behalf of the applicant under and pursuant to Section 13-703 of the PUA (including income therefrom and appreciation thereon) as the Commission may from time to time order or as the corporation may from time to time request in accordance with orders of the Commission.

Dated: 9 / 27 / 06

By: 

Title: CEO

SPACE BELOW TO BE COMPLETED BY ITAC ONLY

Acceptance: The above application and agreement is hereby accepted and the applicant is hereby accepted for membership in the corporation.

Date: _____

Illinois Telecommunications Access Corporation

Please submit completed form to:
Illinois Telecommunications Access
Corporation
3001 Montvale Drive, Suite D
Springfield, IL 62704
217-698-4170 (V/TTY)
217-639-0942 (Fax)
sweir@itactty.org
pabren@aol.com

By: _____

Title: _____