

Lance J.M. Steinhart, P.C.

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1720 Windward Concourse
Suite 115
Alpharetta, Georgia 30005

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and Maryland

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November 19, 2009

VIA E-DOCKET

Ms. Elizabeth A. Rolando
Chief Clerk
Illinois Commerce Commission
527 East Capitol Avenue
Springfield, IL 62701
(217) 782-7434

Re: Application for a Certificate of Local Exchange and Interexchange Service Authority to Operate as a Provider of Resold Telecommunications Services Within the State of Illinois for Dynalink Communications, Inc.

Dear Ms. Rolando:

Enclosed please find the Application for a Certificate of Local Exchange and Interexchange Service Authority to Operate as a Provider of Resold Telecommunications Services Within the State of Illinois for Dynalink Communications, Inc..

Please note that the financial information is being filed as confidential material.

Please acknowledge receipt via return e-mail.

If you have any questions or if I may provide you with additional information, please contact me at the above address or telephone number. Thank you for your attention to this matter.

Respectfully submitted,

/s/

Lance J.M. Steinhart
Attorney for Dynalink Communications, Inc.

Enclosures

cc: Mendel Birnbaum

Bob Koch, Telecommunications Division
Illinois Commerce Commission
527 East Capitol Avenue
Springfield, Illinois 62701

(File this application via e-docket, or if unable to do so, file one original verified application with the Chief Clerk.)

Docket No. _____
ICC Office Use Only

Please provide the appropriate information in the () areas in the heading below.

Dynalink Communications, Inc. :
Application for a certificate of :
local and interexchange authority :
to operate as a resale carrier :
carrier of telecommunications :
services throughout the :
State of Illinois. :

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

GENERAL

1. Applicant's Name(including d/b/a, if any)

FEIN # 20-3286269

Dynalink Communications, Inc.

Address: Street 233 West 17th Street
City New York State/Zip New York, 10011

2. Authority Requested: (Mark all that apply) 13-403 Facilities Based Interexchange
 13-404 Resale of Local and/or Interexchange
 13-405 Facilities Based Local

3. 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 explain 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

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.

Pursuant to Adm Code Part 250, Applicant hereby respectfully requests permission to keep its books and records in the State of New York at its principal place of business. Applicant will make such records available to the Commission upon request, and will reimburse the Commission for any necessary expenses to review such information.

MANAGERIAL

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

15. List officers of Applicant.

Sol Birnbaum President
Gity Birnbaum Secretary and Treasurer
Mendel Birnbaum Regulatory Manager and Vice President

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 on a monthly basis. Applicant's bills will include call detail information, and separate line items for all services and charges, including any monthly recurring charges, onetime charges, taxes or surcharges.

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?)

Service, billing and repair complaints can be reached through a toll-free number. If the customer is not satisfied with the complaint resolution, customer will be advised it can contact the Illinois Commerce Commission for resolution.

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?

(877) 396-2546

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?

The company will attempt to obtain a written letter of agency prior to implementing a carrier change and prior to commencing service. All marketing will be done in accordance with applicable state and federal regulations. All charges, including any monthly recurring charges, onetime charges, taxes or surcharges will be clearly disclosed.

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, 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. See Attachment E.

TECHNICAL

26. Does Applicant utilize its own equipment and/or facilities? ____ YES X 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)'s services does the Applicant intend to use?

AT&T & Verizon

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).

Local service (no prepaid local), data services, access services, debit cards and long distance service, including 1+ outbound dialing, 800/888 toll-free inbound dialing and calling cards, and directory assistance. All facilities will be those of the underlying facilities-based local exchange carriers.

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

X 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 NOT APPLICABLE



Mendel Birnbaum
Vice President

IL IXC&CLEC App

VERIFICATION

This application shall be verified under oath.

OATH

State of New York)
)ss
County of New York)

Mendel Birnbaum makes oath and says that he is Vice President
(Insert here the name of affiant) (Insert the official title of the affiant)

of Dynalink Communications, Inc.
(Insert here the exact legal title or name of the Applicant)

that he/she has examined the foregoing application and that to the best of his/her 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.

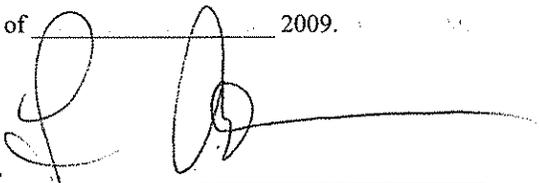


Mendel Birnbaum
Vice President

Subscribed and sworn to before me, a Notary Public/ _____
(Title of person authorized to administer oaths)

in the State and County above named, this _____ day of _____ 2009.

Gity Birnbaum
Notary Public, State of New York
No. 24-4771450
Qualified in Kings County
Commission Expires Dec. 31, 2010



(Signature of person authorized to administer oath)

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. The company is seeking waivers of Part 710 (Uniform System of Accounts), Part 735.180 (directories), Part 735 (for interexchange service only, and 83 Illinois Administrative Code Part 250 (books and records). USOA would warrant a departure from the company's basic accounting system which utilizes GAAP. Customers will be listed in the ILEC's directories. The company's principal office is located in New York, and therefore, it would be burdensome for the company's books and records to be kept in the State of Illinois.

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?

The company will block such calls.

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, except to the extent any waivers are granted.

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

The company will provide its own customer repair service.

6. How many people does the company employ?

Approximately 10

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, when applicable.

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?

No.

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.

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

Dynalink Communications, Inc. conducts sales using four internal methods:

- 1) Web-based sales
- 2) Telesales
- 3) Direct Sales
- 4) Strategic marketing to large accounts

There are two external methods:

- 1) Agents
- 2) Wholesalers

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.

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?

The company will work with the incumbent local exchange carrier to build and maintain its portion of the 911 database.
5. How often will your company update the 911 database with customer information?

Daily or on an as needed by customer basis.
6. Will your company's billing system have the ability to distinguish between facilities based and resale for the collection of the 911 surcharge?

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

The company will establish such procedures based on state rules prior to providing service.
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?

The company may file for such a waiver if it ever becomes facilities based.

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")?

Dynalink Communications, Inc. is a Competitive Local Exchange Carrier that utilizes GAAP for record maintenance.

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?

Yes.

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?

Yes the accounting system can provide sufficiently detailed data for the preparation of the Illinois Gross Receipts Tax returns. Specific accounts or sub accounts have not established as yet because we have no Illinois revenue to account for as yet. Such accounts will be established as needed.

7. If a waiver of Part 710 is granted, will applicant provide annual audited statements or 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 attached a copy of applicant's chart of accounts.

Prepaid Service Questions for Applicants Seeking Local Exchange Service Authority

NOT APPLICABLE

1. Will customers have the ability to sign up with any long distance company they choose?
2. Will customers have the ability to use dial around long distance companies?
3. Does the applicant have interexchange authority in Illinois? If yes, please provide the docket number.
4. Will customers have access to the Illinois Relay Service?
5. Will customers be able to make 1-800 calls for free?
6. Will the Company offer operator services?
7. Please describe how applicant plans to collect the monthly fee to be paid in advance.
8. Will customers' monthly bills show a breakdown of services, features, surcharges, taxes, etc.?
9. Will customers pay an installation fee? If yes, will payment arrangements be offered for the installation fee?
10. Will telephone service be in the Company's name or the customer's name. If in the Company's name how will information appear in data bases, such as 9-1-1, directory assistance, etc.?
11. Will applicant offer prepaid service as a monthly service or as a usage service?
12. Will applicant provide a warning when the remaining value of service is about to cease?
13. Is the customer given more than one notice of the remaining value of service?
14. How much advance notice is given to the customer of the remaining value of service?
15. If the customer is in the middle of a call will they be disconnected when the remaining value of service has expired?
16. Has the customer been made aware of potentially being disconnected during a call when the remaining value of service expires?
17. When does the timing of a call start?
18. If the person called does not answer, is any time deducted from the customer's account?
19. Will there be any other instances in which the Company would disconnect a customer, other than running out of prepaid time?
20. When a customer runs out of time is their phone immediately disconnected or on suspension? (Will they still be able to receive calls?)
21. Are applicant's services available to TTY callers?

22. How will the applicant handle a complaint from a customer who disputes the amount of time used or remaining?

23. The Public Utilities Act requires a local calling area that has no time or duration charges. How will the Company define each customer's untimed local calling area?

List of Attachments

- A Designated Contact Persons
- B Certificate of Incorporation and Certificate of Authority
- C Management & Technical Information
- D ITAC & UTAC Membership Forms
- E Financial Information
- F Chart of Accounts
- G Prefiled Testimony

Attachment A
Designated Contact Persons

Dynalink Communications, Inc.

Designated contact persons for:

- a. issues related to processing this application:
name: Lance J.M. Steinhart
title: Regulatory Counsel
mailing address: 1720 Windward Concourse, Suite 115
Alpharetta, Georgia 30005
telephone number: 770-232-9200
facsimile number: 770-232-9208
e-mail address: lsteinhart@telecomcounsel.com
- b. consumer issues
name: Mendel Birnbaum
title: Regulatory Manager
mailing address: 233 West 17th Street
New York, New York 10011
telephone number: (212) 352-7311
facsimile number: (212) 352-7311
e-mail address: mb@birns.net
- c. customer complaint resolution
name: Mendel Birnbaum
title: Regulatory Manager
mailing address: 233 West 17th Street
New York, New York 10011
telephone number: (212) 352-7311
facsimile number: (212) 352-7311
e-mail address: mb@birns.net
- d. technical and service quality issues
name: Sol Birnbaum
title: President
mailing address: 233 West 17th Street
New York, New York 10011
telephone number: (212) 352-7311
facsimile number: (212) 352-7311
e-mail address: mendel@dynalinktel.com
- e. "tariff" and pricing issues
name: Sol Birnbaum
title: President
mailing address: 233 West 17th Street
New York, New York 10011
telephone number: (212) 352-7311
facsimile number: (212) 352-7311
e-mail address: mendel@dynalinktel.com

f. 9-1-1 issues

name: Sol Birnbaum
title: President
mailing address: 233 West 17th Street
New York, New York 10011
telephone number: (212) 352-7311
facsimile number: (212) 352-7311
e-mail address: mendel@dynalinktel.com

g. Security/law enforcement

name: Sol Birnbaum
title: President
mailing address: 233 West 17th Street
New York, New York 10011
telephone number: (212) 352-7311
facsimile number: (212) 352-7311
e-mail address: mendel@dynalinktel.com

Attachment B - Certificate of Incorporation and Certificate of Authority

See Attached

STATE OF NEW YORK
DEPARTMENT OF STATE

I hereby certify that the annexed copy has been compared with the original document in the custody of the Secretary of State and that the same is a true copy of said original.



WITNESS my hand and official seal of the Department of State, at the City of Albany, on October 15, 2009.

A handwritten signature in black ink, appearing to read "Daniel E. Shapiro".

Daniel E. Shapiro
First Deputy Secretary of State

071017000213

New York State
Department of State
Division of Corporations, State Records
and Uniform Commercial Code
41 State Street
Albany, NY 12231
www.dos.state.ny.us

CERTIFICATE OF CHANGE
OF

Dynalink Communications, Inc.
(Insert Name of Domestic Corporation)

Under Section 805-A of the Business Corporation Law

FIRST: The name of the corporation is: Dynalink Communications, Inc.

If the name of the corporation has been changed, the name under which it was formed is:

Voice Data Technologies of USA, Inc.

SECOND: The certificate of incorporation was filed by the Department of State on:

08 - 02 - 2005

THIRD: The change(s) effected hereby are: *[Check appropriate statement(s)]*

The county location, within this state, in which the office of the corporation is located, is changed to: Kings County

The address to which the Secretary of State shall forward copies of process accepted on behalf of the corporation is changed to read in its entirety as follows:

1850 48th St.

Brooklyn NY 11204

The corporation hereby: *[Check one]*

Designates

as its registered agent upon whom process against the corporation may be served.

The street address of the registered agent is:

Changes the designation of its registered agent to:

071017000 213

The street address of the registered agent is:

Changes the address of its registered agent to:

Revokes the authority of its registered agent.

FOURTH: The change was authorized by the board of directors.


(Signature)

Mr. Mendel Birnbaum Vice President
(Name and Title of Signer)

CERTIFICATE OF CHANGE
OF

Dynalink Communications, Inc.
(Insert Name of Domestic Corporation)

Under Section 805-A of the Business Corporation Law

STATE OF NEW YORK
DEPARTMENT OF STATE
FILED OCT 17 2007
TAX \$

BY: DKS
Alber
King

Filer's Name Mr. Sol Birnbaum

Address 5002 17th Av.

City, State and Zip Code Brooklyn NY 11204

NOTE: This form was prepared by the New York State Department of State. You are not required to use this form. You may draft your own form or use forms available at legal stationery stores. The Department of State recommends that all documents be prepared under the guidance of an attorney. The certificate must be submitted with a \$30 filing fee.

For Office Use Only

071017000 239

STATE OF NEW YORK

DEPARTMENT OF STATE

I hereby certify that the annexed copy has been compared with the original document in the custody of the Secretary of State and that the same is a true copy of said original.

WITNESS my hand and official seal of
the Department of State, at the City of
Albany, on October 15, 2009.



A handwritten signature in black ink, appearing to read "Daniel E. Shapiro".

Daniel E. Shapiro
First Deputy Secretary of State

F051027000612

New York State
Department of State
Division of Corporations, State Records
and Uniform Commercial Code
41 State Street
Albany, NY 12231
www.dos.state.ny.us

CERTIFICATE OF AMENDMENT
OF THE
CERTIFICATE OF INCORPORATION
OF

VOICE DATA TECHNOLOGIES OF USA, INC.

(Insert Name of Domestic Corporation)

Under Section 805 of the Business Corporation Law

FIRST: The name of the corporation is: VOICE DATA TECHNOLOGIES OF USA, INC.

If the name of the corporation has been changed, the name under which it was formed is: _____

SECOND: The date of filing of the certificate of incorporation with the Department of State is:
August 2, 2005

THIRD: The amendment effected by this certificate of amendment is as follows: (Set forth each amendment in a separate paragraph providing the subject matter and full text of each amended paragraph. For example, an amendment changing the name of the corporation would read as follows: Paragraph First of the Certificate of Incorporation relating to the corporation name is hereby amended to read as follows: First: The name of the corporation is . (new name).)

Paragraph FIRST of the Certificate of Incorporation relating to _____
THE NAME OF THE CORPORATION: _____

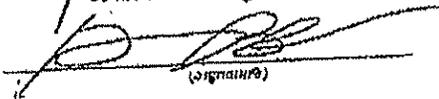
is hereby amended to read in its entirety as follows: _____

FIRST: THE NAME OF THE CORPORATION IS HEREBY AMENDED TO
DYNALINK COMMUNICATIONS, INC.

F051027000 612

FOURTH: The certificate of amendment was authorized by: *[Check the appropriate box]*

- The vote of the board of directors followed by a vote of a majority of all outstanding shares entitled to vote thereon at a meeting of shareholders.
- The vote of the board of directors followed by the unanimous written consent of the holders of all outstanding shares.



(Signature)

Secretary: Gity Birnbaum

(Name and Capacity of Signer)

OCT 27 PM 12:01

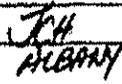
CERTIFICATE OF AMENDMENT
 OF THE
 CERTIFICATE OF INCORPORATION
 OF
 VOICE DATA TECHNOLOGIES OF USA, INC.

(Insert Name of Domestic Corporation)

STATE OF NEW YORK
DEPARTMENT OF STATE

FILED OCT 27 2005

TAXS

BY: 

Under Section 805 of the Business Corporation Law

Director's Name: Bocky Hoggelund
 Address: 3500 N. Causeway Blvd. #1442
 City, State and Zip Code: Metairie, LA 70002

NOTE: This form was prepared by the New York State Department of State. It does not contain all optional provisions under the law. You are not required to use this form. You may draft your own form or use forms available at legal stationery stores. The Department of State recommends that all documents be prepared under the guidance of an attorney. The certificate must be submitted with a \$60 filing fee, plus the required tax on shares pursuant to §180 of the Tax Law, if applicable.

For Office Use Only

Jeh

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STATE OF NEW YORK

DEPARTMENT OF STATE

I hereby certify that the annexed copy has been compared with the original document in the custody of the Secretary of State and that the same is a true copy of said original.



WITNESS my hand and official seal of the Department of State, at the City of Albany, on October 15, 2009.

A handwritten signature in black ink, appearing to read "Daniel E. Shapiro".

Daniel E. Shapiro
First Deputy Secretary of State

F050802000784

New York State
Department of State
Division of Corporations, State Records
and Uniform Commercial Code
Albany, NY 12231

(This form must be printed or typed in black ink)
CERTIFICATE OF INCORPORATION
OF

VOICE DATA TECHNOLOGIES OF USA, INC.
(Insert corporate name)

Under Section 402 of the Business Corporation Law

FIRST: The name of the corporation is: VOICE DATA TECHNOLOGIES OF USA, INC.

SECOND: This corporation is formed to engage in any lawful act or activity for which a corporation may be organized under the Business Corporation Law, provided that it is not formed to engage in any act or activity requiring the consent or approval of any state official, department, board, agency or other body without such consent or approval first being obtained.

THIRD: The county, within this state, in which the office of the corporation is to be located is: ALBANY

FOURTH: The total number of shares which the corporation shall have authority to issue and a statement of the par value of each share or a statement that the shares are without par value are: 200 No Par Value

FIFTH: The secretary of state is designated as agent of the corporation upon whom process against the corporation may be served. The address to which the Secretary of State shall mail a copy of any process accepted on behalf of the corporation is:

Corporation Service Company
60 State Street
Albany, New York 12207-2543

SIXTH: *(optional)* The name and street address in this state of the registered agent upon whom process against the corporation may be served is:

Corporation Service Company
60 State Street
Albany, New York 12207-2543

1

F050802000784

SEVENTH: (optional—the existence of this corporation begins on the date the certificate of incorporation is filed by the Department of State. Corporate existence may begin on a date, not to exceed 90 days, after the date of filing by the Department of State. Complete this paragraph only if you wish to have the corporation's existence to begin on a later date, which is not more than 90 days after the date of filing by the Department of State.) The date the corporate existence shall begin is: PERPETUAL.

Incorporator Information Required

X [Signature]
(Signature)

SOL BIRNBAUM
(Type or print name)

233 West 17th Street
(Address)

New York, NY 10011
(City, State, Zip code)

10

2005 AUG -2 PM 2:43

FILED

**CERTIFICATE OF INCORPORATION
OF**

VOICE DATA TECHNOLOGIES OF USA, INC.
(Insert corporate name)

Under Section 402 of the Business Corporation Law

STATE OF NEW YORK
DEPARTMENT OF STATE

FILED - AUG 02 2005

TAX \$ 10
BY: [Signature]
ALBANY

Filed by: Becky Haggelund
(Name)

3500 N. Causeway Blvd. #1442
(Mailing address)

Marble, IA 50002
(City, State and Zip code)

RECEIVED
2005 AUG -2 PM 12:01

Note: This form was prepared by the New York State Department of State for filing a certificate of incorporation for a business corporation. It does not contain all optional provisions under the law. You are not required to use this form. You may draft your own form or use forms available at legal stationery stores. The Department of State recommends that legal documents be prepared under the guidance of an attorney. The fee for a certificate of incorporation is \$125 plus the applicable tax on shares required by Section 180 of the Tax Law. The minimum tax on shares is \$10. The tax on 200 no par value shares is \$10 (total \$135). Checks should be made payable to the Department of State for the total amount of the filing fee and tax.

2

852

FILED

NOV 09 2009

FORM **BCA 13.15** (rev. Dec. 2003)

APPLICATION FOR AUTHORITY TO TRANACT BUSINESS IN ILLINOIS
Business Corporation Act

JESSE WHITE
SECRETARY OF STATE

Jesse White, Secretary of State
Department of Business Services
Springfield, IL 62756
Telephone (217) 782-1834
www.cyberdriveillinois.com

Remit payment in the form of a cashier's check, certified check, money order or an Illinois attorney's or CPA's check payable to the Secretary of State.

6669-337-6
File #

SEE NOTE 1 CONCERNING PAYMENT!

Filing Fee \$ 375 Franchise Tax \$ 116.67 Penalty/Interest \$ 486.22 Total \$ 978.17 Approved: [Signature]
Submit in duplicate Type or Print clearly in black ink Do not write above this line

1. (a) CORPORATE NAME: Dynalink Communications, Inc.

(Complete item 1 (b) only if the corporate name is not available in this state.)

(b) ASSUMED CORPORATE NAME: _____
(By electing this assumed name, the corporation hereby agrees NOT to use its corporate name in the transaction of business in Illinois. Form BCA 4.15 is attached.)

2. State or Country of Incorporation New York; Date of Incorporation August 2, 2005; Period of Duration Perpetual

3. (a) Address of the principal office, wherever located: 233 West 17th Street
New York NY 10011
(b) Address of principal office in Illinois: None
(If none, so state)

4. Name and address of the registered agent and registered office in Illinois.
Registered Agent: Incorp Services, Inc.
Registered Office: 2501 Chatham Rd.
Springfield 62704 Sangamon
City ZIP Code County
(A.P.O. Box alone is not acceptable.)

5. States and countries in which it is admitted or qualified to transact business: (Include state of incorporation)
New York

6. Name and addresses of officers and directors: (If more than 3 directors and/or additional officers, attach list.)

Name	No. & Street	City	State	ZIP
President	See attached			
Secretary				
Director				
Director				
Director				

7. The purpose or purposes for which it was organized which it proposes to pursue in the transaction of business in this state: (If not sufficient space to cover this point, add one or more sheets of this size)

Provide Telecommunication Services

8. Authorized and issued shares:

Class	Series	Par Value No Par Value	Number of Shares Authorized	Number of Shares Issued
Common			200	200

(If more, attach list)

9. Paid-in Capital: \$ 100,000
 ("Paid-in Capital" replaces the terms Stated Capital & Paid-in Surplus and is equal to the total of these accounts.)

10. (a) Give an estimate of the total value of all the property* of the corporation for the following year:	\$ <u>500,000</u>
(b) Give an estimate of the total value of all the property* of the corporation for the following year that will be located in Illinois:	\$ <u>0</u>
(c) State the estimated total business of the corporation to be transacted by it everywhere for the following year:	\$ <u>1,000,000</u>
(d) State the estimated annual business of the corporation to be transacted by it at or from places of business in the State of Illinois:	\$ <u>50,000</u>

11. Interrogatories: (Important - this section must be completed.)

- (a) Is the corporation transacting business in this state at this time? **Yes**
- (b) If the answer to item 11(a) is yes, state the exact date on which it commenced to transact business in Illinois: **2/5/06**

12. This application is accompanied by a certified copy of the articles of incorporation, as amended, duly authenticated, within the last ninety (90) days, by the proper officer of the state or country wherein the corporation is incorporated.

13. The undersigned corporation has caused this application to be signed by a duly authorized officer, who affirms, under penalties of perjury, that the facts stated herein are true. (All signatures must be in **BLACK INK.**)

Dated 10/16/09 Dynalink Communications, Inc.
 (Month & Day) (Year) (Exact Name of Corporation)

X Mendel Birnbaum
 (Any Authorized Officer's Signature) Vice President
 (Print Name and Title)

* PROPERTY as used in this application shall apply to all property of the corporation, real, personal, tangible, intangible, or mixed without qualifications.

Note 1: Payment in connection with this application must be in the form of a certified check, cashier's check, Illinois attorney or CPA's check or money order made payable to the "Secretary of State". The minimum fee due upon qualification is \$175. Any additional fees will be billed and must be paid before this application can be filed.

LIST OF OFFICERS & DIRECTORS OF
Dynalink Communications, Inc.

Officers

Residential Addresses:

Sol Birnbaum, President	5002 17 th Avenue, Brooklyn, NY 11204
Mendel Birnbaum, Vice President	5002 17 th Avenue, Brooklyn, NY 11204
Gity Birnbaum, Secretary and Treasurer	5002 17 th Avenue, Brooklyn, NY 11204

Directors

Sol Birnbaum

All the above referenced Officers & Directors can be reached at:
233 West 17th Street, New York, New York 10011

Attachment C - Management & Technical Information

See Attached

Mendel Birnbaum

Phone: 212.352.7311

Email: Mendel@dynalinktel.com

Address: 221 West 17th St Sixth Floor

New York, NY, 10011

PROFESSIONAL SUMMARY

Over ten years of experience as a skilled professional in the areas of Sales, provisioning and designing applications of High end Voice and Data Circuits including PRI's, T-1's and T-3's. Utilizing strengths in competitive research, due diligence and the ability to identify strategic investment opportunities to launch successful corporations both domestically and internationally.

EXPERIENCE

Corporate Development Sales and Implementation Manager

*F&F Communications
New York, NY*

January 2000 to Present

- Managed a team of 100 sales people
- Assisted them in deciding what technology will suit best for their customers
- Ensured that their orders get processed and commission paid on a timely basis
- Managed a team of provisioners and customer service reps
- Ensured that orders get entered properly, reps are on top of the carriers and the services get installed as quick and accurate as possible
- Conducted market research and business analysis to differentiate firms to be invested in from their competitors, and to identify potential business opportunities that would generate a high rate of return.
- Drew upon financial, business and analytical skills to drive the successful launch of numerous domestic and international corporations.

Account Executive Consultive Approach

*Birns Telecommunications.
New York, NY*

September 95 to January 2000

- Identified companies that would have the need to upgrade the technology at their company
 - Diligently analyzed their current situation and advised on where improvement is needed
 - Suggested which service would best suit their needs
 - *Submitted the order to our provisioning department and followed closely each step until the order was completed and the customer was satisfied*
-

Dynalink Communications, Inc.
233 West 17th Street, New York, New York 10011

Solomon Birnbaum- Chief Executive Officer-

Mr. Birnbaum has been in the communications industry for over 30 plus years as a business owner of many different facets of communications.

In 1974 -present day -he co- founded an interconnect company Birns Communications, selling phone systems to business customers in the NY tri-state area . He first started as dealer for Ti Communications (which became Nitsuko) and then in 1987 picked up the NEC product which he still offers.

Birns Communications is a multi-million dollar supplier of phone equipment with over 5,000 customers and is going strong today ,and one of the oldest interconnect companies in NY. Just recently they added Shore-Tel and Inter-Tel to the equipment line to be able to offer IP-enhanced phone systems.

From 1987 -2005 Mr. Birnbaum co-founded F and F Communications which was a Verizon dealership which sold Verizon centrex, data, and voice circuits, and was a top Verizon revenue producer being awarded with President's Club Honors for many years.

In 2003 -present Mr. Birnbaum co-founded New Bridge Technologies which is a facility -based ISP and managed IT business serving the NY tri-state area

In 2005-present Mr. Birnbaum co-founded Dynalink Communications, a switchless CLEC offering local, long distance, and data products to business customers nationwide.

Attachment D ITAC & UTAC Membership Forms

See Attached

MEMBERSHIP APPLICATION AND AGREEMENT
ILLINOIS TELECOMMUNICATIONS ACCESS CORPORATION

Name of Applicant: Dynalink Communications, Inc.
Address of Applicant: 233 West 17th Street
New York, New York 10011

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

Sol Birnbaum
President
233 West 17th Street
New York, New York 10011
(212) 352-7311

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 ("PUA").
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: _____

By: _____

Title: Vice President

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.

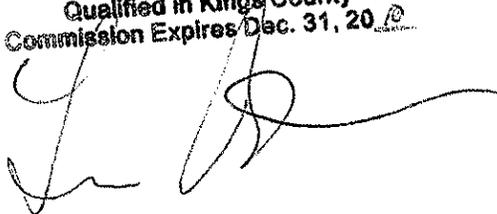
Date: _____

Illinois Telecommunications Access Corporation

Gity Birnbaum
Notary Public, State of New York
No. 24-4771450
Qualified in Kings County
Commission Expires Dec. 31, 20

By: _____

Title: _____



MEMBERSHIP APPLICATION AND AGREEMENT
UNIVERSAL TELEPHONE ASSISTANCE CORPORATION

Name of Applicant: Dynalink Communications, Inc.
Address of Applicant: 233 West 17th Street
New York, New York 10011

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

Sol Birnbaum
President
233 West 17th Street
New York, New York 10011
(212) 352-7311

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 ("PUA").
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: _____

By: _____

Title: Vice President

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: _____

Attachment E - Financial Information

See Attached

Attachment F – Chart of Accounts

Client: **700214 - Dynalink Communications, Inc.**
 Engagement: **Dynalink - 6/30/09**
 Period Ending: **6/30/2009**
 Workpaper: **Trial Balance Combined Detail LS**

Account	Description
Account	Description

Group : [4110] Cash & Equivalents

Subgroup : None

100	Cash-Regular
101	North Fork Bank Checking
102	Wachovia Checking
103	Chase Checking
104	Chase Payroll Account
104.50	Astoria Checking
111	Wachovia Money Market

Subtotal : None

Total [4110] Cash & Equivalents

Group : [4210] Receivables

Subgroup : [4211] Accounts Receivable

140	Accounts Receivable
141	Accounts Receivable #2
143	Allowance for doubtful accounts
201	Cascata March 10 07 Golf Outing

Subtotal [4211] Accounts Receivable

Subgroup : [4212] Allowance for Doubtful Accounts

Subtotal [4212] Allowance for Doubtful Accounts

Subgroup : [4213] Other Receivables

105	Loan Choice Tel
106	AS&J
107	Loan Birns
108	Loan Telecom Creations
109	Loan Voice Data Tech
110	Loan New Bridge
112	Birns Telecom
114	Loan SB
115	Officers Loans
142	Pitney Bowes
215	Mendel Birnbaum CitiCard
220	Loans & Exchanges
299	Loans & Exhanches use

Subtotal [4213] Other Receivables

Subgroup : None

Subtotal : None

Total [4210] Receivables

Group : [4310] Inventory

Subgroup : [4311] Raw Materials

Subtotal [4311] Raw Materials

Subgroup : [4312] Work in Progress

Subtotal [4312] Work in Progress

Subgroup : [4313] Finished Goods

Subtotal [4313] Finished Goods

Subgroup : None

Subtotal : None

Total [4310] Inventory

Group : [4410] Prepaid Expenses

Subgroup : None

120 Prepaid City Taxes

130 Prepaid NYS Tax

Subtotal : None

Total [4410] Prepaid Expenses

Group : [4510] Other Current Assets

Subgroup : None

Subtotal : None

Total [4510] Other Current Assets

Group : [4610] Property & Equipment

Subgroup : [4614] Computers & Equipment

150 Machinery & Equipment

Subtotal [4614] Computers & Equipment

Subgroup : [4615] Furniture & Fixtures

Subtotal [4615] Furniture & Fixtures

Subgroup : [4616] Autos & Trucks

Subtotal [4616] Autos & Trucks

Subgroup : [4617] Leasehold Improvements

Subtotal [4617] Leasehold Improvements

Subgroup : [4618] Buildings

Subtotal [4618] Buildings

Subgroup : [4619] Other Depreciable Property

Subtotal [4619] Other Depreciable Property

Subgroup : [4640] Accumulated Depreciation

160 Accumulated Depreciation

Subtotal [4640] Accumulated Depreciation

Subgroup : [4660] Land

Subtotal [4660] Land

Subgroup : None

Subtotal : None

Total [4610] Property & Equipment

Group : [4710] Intangibles & Other Assets

Subgroup : [4711] Goodwill

Subtotal [4711] Goodwill

Subgroup : [4712] Organization Costs

Subtotal [4712] Organization Costs

Subgroup : [4713] Patents

Subtotal [4713] Patents

Subgroup : [4714] Trademarks

Subtotal [4714] Trademarks

Subgroup : [4715] Other Intangible Assets

Subtotal [4715] Other Intangible Assets

Subgroup : [4730] Accumulated Amortization

Subtotal [4730] Accumulated Amortization

Subgroup : [4750] Other Assets

Subtotal [4750] Other Assets

Subgroup : None

Subtotal : None

Total [4710] Intangibles & Other Assets

Group : [5110] Payables

Subgroup : [5111] Accounts Payable

200 Accounts Payable

206 AMEX XXXX-XXXXX9-34006

256 GM Master Card # 6974

Subtotal [5111] Accounts Payable

Subgroup : [5112] ST Notes Payable

Subtotal [5112] ST Notes Payable

Subgroup : None

Subtotal : None

Total [5110] Payables

Group : [5150] Accrued Expenses

Subgroup : None

260 Security Liability

Subtotal : None

Total [5150] Accrued Expenses

Group : [5210] Sales and other taxes payable
Subgroup : None
205 Net Payroll
210 Sales Tax Payable
250 Miscellaneous Taxes Payable
255 Sales Tax Payable and Other
Subtotal : None
Total [5210] Sales and other taxes payable

Group : [5310] Bank Debt
Subgroup : None
265 Chase Commercial Loan
Subtotal : None
Total [5310] Bank Debt

Group : [5410] Deferred Taxes
Subgroup : None
Subtotal : None
Total [5410] Deferred Taxes

Group : [6110] Equity
Subgroup : [6111] Common Stock
300 Capital Stock
Subtotal [6111] Common Stock

Subgroup : [6112] Additional Paid-in Capital
Subtotal [6112] Additional Paid-in Capital

Subgroup : [6113] Retained Earnings
Subtotal [6113] Retained Earnings

Subgroup : None
311 Opening Bal Equity
320 Retained Earnings
Subtotal : None
Total [6110] Equity

Group : [7110] Sales
Subgroup : [7120] Credit Sales
Subtotal [7120] Credit Sales

Subgroup : [7130] Other Sales
412 Miscellaneous income
Subtotal [7130] Other Sales

Subgroup : None
410 Sales
415 Sales-Taxable
Subtotal : None
Total [7110] Sales

Group : [7210] Cost of Sales

Subgroup : [7220] COS - Purchases

500	Freight In
505	Purchases Merchandise
505.01	Line Resale
505.02	Line Resale:000-VDT-0000
505.03	Line Resale:000-VDT-0002
505.04	Line Resale:000000003785077
505.05	Line Resale:00018688
505.06	Line Resale:004000000022500
505.07	Line Resale:004000000031735
505.08	Line Resale:1076
505.09	Line Resale:1087
505.10	Line Resale:1262913
505.11	Line Resale:170232
505.12	Line Resale:188368
505.13	Line Resale:2100116582-0000
505.14	Line Resale:212 M55-0994 522
505.15	Line Resale:212 M55-1024 805
505.16	Line Resale:212 M55-4988 339
505.17	Line Resale:212 M56-0405 962
505.18	Line Resale:212 M56-0406 786
505.19	Line Resale:212 M56-2561 283
505.20	Line Resale:212 M56-3271 271
505.21	Line Resale:212 R42 8090 242 21 9
505.22	Line Resale:212 Y40-0077 389
505.23	Line Resale:2126208700
505.24	Line Resale:2437932
505.25	Line Resale:2783453
505.26	Line Resale:2788137
505.27	Line Resale:49318
505.28	Line Resale:518 Y40-0077 391
505.29	Line Resale:71733132
505.30	Line Resale:71733134
505.31	Line Resale:718 M56-4111 357
505.32	Line Resale:800-357-3962
505.33	Line Resale:845 Y40-0023 390
505.34	Line Resale:9078149
505.35	Line Resale:9150035042
505.36	Line Resale:925570112
505.37	Line Resale:925620131
505.38	Line Resale:966243
505.39	Line Resale:966245
505.40	Line Resale:970790
505.41	Line Resale:970793
505.42	Line Resale:970929
505.43	Line Resale:970931
505.44	Line Resale:978391
505.45	Line Resale:C23562
505.46	Line Resale:DYNALINK00002
505.47	Line Resale:M70023-0001(49306)
505.48	Line Resale:Y2204436
505.49	Line Resale:0040000000104921

505.50 Line Resale:004000000109428
505.51 Line Resale:200839520246
505.52 Line Resale:201 Y43-0095 618
505.53 Line Resale:212 m55-0674 359
505.54 Line Resale:212 m55-1062 206
505.55 Line Resale:212 M55-1267 015
505.56 Line Resale:212 M55-3094 952
505.57 Line Resale:212 m55-4056 916
505.58 Line Resale:212 M55-4989 777
505.59 Line Resale:212 M55-4990 405
505.60 Line Resale:212 m55-4995 867
505.61 Line Resale:212 M55-8098 203
505.62 Line Resale:212 Q01-2507 507
505.63 Line Resale:212 R42-8090 242
505.64 Line Resale:2792631
505.65 Line Resale:305 N19-0159 159
505.66 Line Resale:609Z11-1039 999 29Y
505.67 Line Resale:831-000-1295-895
505.68 Line Resale 004000000109428
505.69 Line Resale:8002-632-0111
505.70 003000000000653
505.71 609Y430099618
505.72 609Z11104099929Y
505.73 Line Resale:004000000136861
505.74 Line Resale:10000013503
505.75 Line Resale:212 M55-1688 452
505.76 Line Resale:212 M55-1702 020
505.77 Line Resale:212 M55-1714 781
505.78 Line Resale:212 M55-4309 773
505.79 Line Resale:212 m55-6655 498
505.80 Line Resale:212 M55-8470 209
505.81 Line Resale:212 Q01-2500 500
505.82 Line Resale:212 Q01-2508 508
505.83 Line Resale:4039877
505.84 Line Resale:4040899
505.85 Line Resale:406403
505.86 Line Resale:407001
505.87 Line Resale:45032153
505.88 Line Resale:609Z11104099929Y
505.89 Line Resale:856Y430085618
505.90 Line Resale:DYNALINK00003
505.99 Line resale - WSB account
522 T1 Service
570 Freight

Subtotal [7220] COS - Purchases

Subgroup : [7230] COS - Labor

Subtotal [7230] COS - Labor

Subgroup : [7240] COS - Other Costs

Subtotal [7240] COS - Other Costs

Subgroup : None

401 Loans & Exchanges Don't use
416 Sales & Collections Fees
499 Peter Soroa

Subtotal : None**Total [7210] Cost of Sales****Group : [7310] Operating Expenses****Subgroup : [7320] Bad Debts**

675 Bad debt

Subtotal [7320] Bad Debts**Subgroup : [7330] General & Administrative Expenses**

670 Administrative Expense

Subtotal [7330] General & Administrative Expenses**Subgroup : [7340] Rent Expense**

615 Rent

Subtotal [7340] Rent Expense**Subgroup : [7350] Salaries and Wages**

581 Labor Charge
600 Payroll Expenses
620 Salaries

Subtotal [7350] Salaries and Wages**Subgroup : [7360] Selling Expenses**

621 Selling Expenses (Leads)

Subtotal [7360] Selling Expenses**Subgroup : [7390] Other Operating Expenses****Subtotal [7390] Other Operating Expenses****Subgroup : [7325] Advertising**

515 Advertising
530 Classified Ads
561 Event

Subtotal [7325] Advertising**Subgroup : [7335] Bank & Credit Card Charges**

520 Bank Charges
521 Bank Mistake
550 Credit Card Charges
584 Merchant Fee
591 Money Order Cost
597 Finance Charges

Subtotal [7335] Bank & Credit Card Charges**Subgroup : [7345] Insurance**

555 Disability Insurance
560 Employee Benefits
575 Insurance

Subtotal [7345] Insurance

Subgroup : [7355] Telephone

645 Telephone
646 Telephone:682690407-00001
647 Telephone Internet Exp.
650 Telephone Office

Subtotal [7355] Telephone

Subgroup : [7351] Payroll Taxes

640 Payroll Taxes
641 Unemployment Taxes

Subtotal [7351] Payroll Taxes

Subgroup : [7354] Consulting Fees

545 Consulting Fees

Subtotal [7354] Consulting Fees

Subgroup : [7356] Professional Fees

506 Accounting Services
610 Professional Fees
632 Tax Services

Subtotal [7356] Professional Fees

Subgroup : [7357] Commissions

535 Commissions
535.01 Commissions

Subtotal [7357] Commissions

Subgroup : [7361] Subcontracting

510 Subcontracting

Subtotal [7361] Subcontracting

Subgroup : [7365] Office expense

511 Administrative expenses
513 Agency Fees
541 Contract # 001-4775686-002
546 Contract # 94684
595 Office Expense
603 Printing Expenses
605 Postage
611 Purchases
630 Stationery & Printing

Subtotal [7365] Office expense

Subgroup : [7370] Software Maintenance

518 Cleaning & Maintenance
540 Computer Maintenance
592 Monthly CC Procesing Software
625 Software Maintenace

Subtotal [7370] Software Maintenance

Subgroup : [7375] Other fees

514	Assessment-penalties
565	Franchise Fees
582	Late Fee
583	Late Filing Fee
602	Penalties
635	Taxes-Miscellaneous
657	Adjustment Expense

Subtotal [7375] Other fees**Subgroup : [7380] Travel**

525	Business Travel
573	Hotel
586	Lunch
601	Parking & Tolls
655	Travel

Subtotal [7380] Travel**Subgroup : [7385] Internet Services**

571	H2O
580	Internet Services/Charge

Subtotal [7385] Internet Services**Subgroup : [7358] Licenses and Permits**

512	Application Fee
556	Dues & Subscriptions
557	Documentation Fees
612	Registered Agent
631	Tax Assessment

Subtotal [7358] Licenses and Permits**Subgroup : [7352] Donations**

547	Contributions
-----	---------------

Subtotal [7352] Donations**Subgroup : [7391] Professional Development**

622	Services
-----	----------

Subtotal [7391] Professional Development**Subgroup : [7353] Utilities**

558	Electric
572	Gas
656	Utilities

Subtotal [7353] Utilities**Subgroup : None****Subtotal : None****Total [7310] Operating Expenses****Group : [7410] Depreciation & Amortization Expense****Subgroup : [7420] Depreciation Expense**

553	Depreciation
-----	--------------

Subtotal [7420] Depreciation Expense

Subgroup : [7430] Amortization Expense

Subtotal [7430] Amortization Expense

Subgroup : None

Subtotal : None

Total [7410] Depreciation & Amortization Expense

Group : [7510] Other Income & Expenses

Subgroup : [7511] Interest Income

404 Interest income

Subtotal [7511] Interest Income

Subgroup : [7512] Interest Expense

576 Interest

577 Interest Exp

Subtotal [7512] Interest Expense

Subgroup : [7520] Other Income

405 Other Income

Subtotal [7520] Other Income

Subgroup : [7521] Other Expense

Subtotal [7521] Other Expense

Subgroup : None

Subtotal : None

Total [7510] Other Income & Expenses

Group : [7610] Income Tax Expense

Subgroup : [7620] Federal Income Tax

Subtotal [7620] Federal Income Tax

Subgroup : [7630] State Income Tax

574 Income Filing Fees

585 NYC Gen'l Corp. Tax

590 NYS Corp. Tax

Subtotal [7630] State Income Tax

Subgroup : None

Subtotal : None

Total [7610] Income Tax Expense

Attachment G – Prefiled Testimony

See Attached

STATE OF ILLINOIS

ILLINOIS COMMERCE COMMISSION

Dynalink Communications, Inc. :
Application for a certificate of :
local and interexchange authority :
to operate as a resale carrier :
based carrier of telecommunications :
services throughout the :
State of Illinois.

**PREFILED DIRECT TESTIMONY
OF
SOL BIRNBAUM**

1. Q. Please state your name and business address.
A. Sol Birnbaum, 233 West 17th Street, New York, New York 10011.
2. Q. By whom are you employed, and what is your position?
A. I am the President of Dynalink Communications, Inc..
3. Q. Please describe your management experience.
A. My management experience, as well as the other key members of Dynalink Communications, Inc.'s management team is set forth on Attachment C to our application.

4. Q. What is the purpose of your testimony?

A. The purpose of my testimony is to describe Dynalink Communications, Inc.'s business and to demonstrate Dynalink Communications, Inc.'s financial, technical and managerial ability to provide high quality, competitively priced, telecommunications services, and to describe how the company will provide its services to customers within the State of Illinois.

5. Q. Please describe Dynalink Communications, Inc.'s business.

A. Dynalink Communications, Inc. is a reseller of interexchange and local exchange telecommunications services. Dynalink Communications, Inc. intends to provide interexchange services, such as outbound 1+ dialing, toll-free service, postpaid calling cards, data services, and directory assistance. Applicant intends to provide local exchange services such as: (1) Basic Exchange Services (local exchange flat rate, measured service, operator access, etc.); (2) Custom and Class Features (call waiting, caller ID, call forwarding, etc.); (3) Adjunct Provided Features (voice messaging, etc.); (4) Ancillary Services (E-911, directory listing, directory assistance); (5) Non-Switched Service (private lines, etc.); (6) Centrex and Centrex like services; (7) High Capacity Services (Digital Subscriber Line, ISDN, etc.); and (8) Carrier Access Services providing trunk side access to the switched network to allow other carriers to originate and terminate calls to Applicant's end user access lines. Applicant's services will be available on a full-time, twenty-four hour a day, seven day a week basis.

6. Q. In what state is Dynalink Communications, Inc. organized?
- A. New York. A copy of Dynalink Communications, Inc.'s Certificate of Incorporation is provided in Attachment B to our application.

7. Q. Is Dynalink Communications, Inc. certified to do business in Illinois?
- A. Yes. A copy of Dynalink Communications, Inc.'s qualification documents from the Secretary of state is provided in Attachment B to our application.
8. Q. Describe Dynalink Communications, Inc.'s financial ability to provide the proposed services.
- A. Copies of Dynalink Communications, Inc.'s Financial Statements for the period ending December 31, 2007 and December 31, 2008 are provided as Attachment E to our application. The company intends to provide service by utilizing cash flow from operations to operate in the State of Illinois.
9. Q. Who are the officers of Dynalink Communications, Inc.?
- A. The current officers of Dynalink Communications, Inc. are as follows:
- | | |
|-----------------|---------------------------------------|
| Sol Birnbaum | President |
| Gity Birnbaum | Secretary and Treasurer |
| Mendel Birnbaum | Regulatory Manager and Vice President |
10. Q. Describe Dynalink Communications, Inc.'s management team.
- A. Dynalink Communications, Inc.'s management team is described on Attachment C to our application. As shown, our management team has many years' experience in the telecommunications industry.
11. Q. In your opinion, does Dynalink Communications, Inc. have the financial and managerial resources necessary to provide the proposed telecommunications services in the State of Illinois?
- A. Yes. In my opinion, Dynalink Communications, Inc. has the necessary financial and managerial resources to provide the proposed telecommunications services in the State of Illinois.

12. Q. Does Dynalink Communications, Inc. intend to file a tariff in Illinois?
- A. Yes. Dynalink Communications, Inc. will file a tariff upon a grant of certification by the Illinois Commerce Commission.
13. Q. Would you describe the configuration of Dynalink Communications, Inc.'s system and equipment.
- A. Dynalink Communications, Inc. will be a reseller utilizing facilities and equipment furnished by facilities based carriers. The Applicant has no plans to install facilities in the State of Illinois.
14. Q. How is the end user billed?
- A. The end users will be billed directly by the company on a monthly basis. The Applicant will utilize "real-time" completed call detail information from its underlying carriers.
15. Q. In your opinion, does Dynalink Communications, Inc. have the technical ability and resources necessary to provide the proposed telecommunications services to customers in the State of Illinois?
- A. Yes. In my opinion, Dynalink Communications, Inc. has the necessary technical ability and resources to provide telecommunications service to customers within the State of Illinois. In addition to its own management team, Applicant will rely on the technical capabilities and support of its facilities-based underlying carriers.

16. Q. Are you familiar with the term slamming, and if so, what will your company do to prevent slamming?
- A. Yes, I am familiar with the term and the meaning of slamming. Our company will take all necessary measures in order to prevent slamming, including attempting to get a signed letter of agency from all customers prior to commencing service, and all marketing will be done in accordance with all applicable state and federal regulations. Applicant has procedures in place to ensure that customers have affirmatively selected Applicant as their service provider.
17. Q. Are there any pending complaints against Dynalink Communications, Inc. in any states where it is providing telecommunications services?
- A. No.

18. Q. Is the company currently authorized to provide service in any other states.
- A. Yes, the company is currently authorized to provide service in California, District of Columbia, Georgia, Indiana, Maryland, Massachusetts, Michigan, New Jersey, New York, Ohio and Pennsylvania. No such applications have been denied.
19. Q. Does the company intend to provide operator services in the State of Illinois?
- A. We do not intend to provide operator services. Operator services will be provided by our underlying carriers.
20. Q. Will Dynalink Communications, Inc. have any employees located in Illinois?
- A. No.
21. Q. Does the company wish to keep its books and records at its principal place of business in New York?
- A. Yes.
22. Q. Please describe the authority that Applicant seeks by this Application.
- A. Applicant seeks authority to provide resold and facilities-based local and interexchange services in the State of Illinois.
23. Q. Please describe the public interest benefits associated with Applicant's proposed service offerings in the State of Illinois.
- A. Applicant's entry into the Illinois telecommunications market will serve the public interest by creating greater competition in the telecommunications marketplace and will permit customers access to more efficient services and cost savings. Applicant's proposed services will enhance the services available to consumers, and increase consumer choice through innovative, diversified and reliable service offerings. Consumers will benefit both directly, as a result of competitively priced service options available from Applicant, and also indirectly, as Applicant's presence in the market will increase the incentives for other providers to operate more efficiently, reduce prices, and offer more innovative services.

24 Q. Does this conclude your testimony?

A. Yes.