

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.

Applicant is seeking waivers for Illinois 83§§ 710, 735, 735.180, with an understanding that the Applicant will establish its accounting records according to GAAP in a level sufficient in detail to comply with all applicable tax laws. The granting of the requested waivers would be consistent with the Commission's orders in other proceedings and the purpose and underlying policy of the Act.

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, Applicant will comply.

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

Yes, Applicant will comply with the stated Administrative Code Part 705.

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"?

Applicant is a reseller and has requested waiver of Code Part 735 and 735.180. However, Applicant agrees that it will comply with all applicable Administrative Code, Rules and Regulations that are not waived.

5. Will your company abide by 83 Illinois Administrative Code Part 732, "Customer Credits"?

Yes, Applicant will comply with the stated Administrative Code.

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

Applicant will rely on the service technicians of it's underlying carrier(s).

7. How many people does the company employ?

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8. 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?

Applicant will meet all requirements pertaining to the stated Public Utilities Act and Illinois Administrative Code.

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

Applicant will contribute to the Illinois Telephone Assistance Program in the manner prescribed by the Commission appropriate to resellers.

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

Applicant does not plan on becoming an Eligible Telecommunications Carrier.

11. 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, Applicant understands it will be ineligible for federal reimbursement.

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

Yes, Applicant will offer all appropriate and necessary waivers as required.

13. 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?

Applicant, as a reseller, is dependent upon its underlying carrier to comply with 83 Illinois Administrative Code Part 755.

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

Applicant is all reseller, there will be no facilities based activity for line charges.

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

Yes, Applicant has signed and submitted the UTAC and ITAC applications as required.

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

Applicant will utilize all FCC media standards in addition to personal contact.

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

No, Applicant has not provided service under any other name.

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

Applicant is a new company and has not had any complaints or issues.

APPENDIX B

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

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

Applicant is a reseller only. Therefore Applicant is dependent upon the Incumbent Local Exchange Carrier for 9-1-1 traffic handling. Applicant will do all that is required to ensure contribution to the Illinois 9-1-1 system and regulations pertaining to resellers for 9-1-1 systems.

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?
2. Will your company contact and establish a working relationship with the 911 systems when you begin to provide local telephone service?
3. Will your company coordinate with the incumbent LEC(s) and local 911 systems to provide transparent service for your local exchange customers?
4. Who will be responsible for building and maintaining the 911 database for your local exchange customers?
5. How often will your company update the 911 database with customer information?
6. Will your company's billing system have the ability to distinguish between facilities based and resale for the collection of the 911 surcharge?
7. Does your company have procedures for the transitioning of the 911 surcharge collection and disbursement to the local 911 system?
8. Will your company's proposal require any network changes to any of the 911 systems?
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?
10. Does your company plan to file for a waiver of Part 725.500(o) and 725.620(b) in the future?

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")?

Applicant has established an accounting records system that is consistent with Generally Accepted Accounting Principals (GAAP) which includes all the standard applied principals of regularity, sincerity, permanence of method, non-compensation, prudence, continuity and periodicity.

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

Yes, please refer to explanation in item 1 above.

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

Yes, GAAP requirements and established accounting methods make conversion to USOA possible.

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

Yes, Applicants methods have been shown to be compatible with other telecommunications resellers.

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

Yes, Applicant is able to accurately calculate taxes by service type.

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, Applicant will be capable of providing this detail and established methods are capable of this type of detail.

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, Applicant will provided all required statements.

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?

Applicant understands that if granted and exemption of waiver Part 710, it will not be excused from future compliance.

9. Please attached a copy of applicant's chart of accounts. **Attached.**

Chart of Accounts

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Account	Type	Income Tax Line
10001 . Cash in Bank	Bank	<Unassigned>
10005 . MB Financial General	Bank	B/S-Assets: Cash
10010 . Tax Partners Escrow	Bank	B/S-Assets: Cash
18093 . Clearing Account	Bank	<Unassigned>
12000 . Accounts Receivable	Accounts Receivable	<Unassigned>
11016 . Telecom Carrier Deposits	Other Current Asset	<Unassigned>
11017 . Prepaid State Income Tax	Other Current Asset	<Unassigned>
11018 . Prepaid Federal Income Tax	Other Current Asset	<Unassigned>
11020 . Inventory Asset	Other Current Asset	<Unassigned>
12001 . Undeposited Funds	Other Current Asset	<Unassigned>
12010 . Allowance for AR	Other Current Asset	<Unassigned>
15000 . Equipment and Furniture	Fixed Asset	<Unassigned>
15010 . Network Equipment Purchases	Fixed Asset	B/S-Assets: Buildings/oth. depr. assets
15020 . Test Equipment & Tools	Fixed Asset	B/S-Assets: Buildings/oth. depr. assets
15030 . Office Equipment / Desktop IT	Fixed Asset	B/S-Assets: Buildings/oth. depr. assets
15040 . Vehicle Purchases	Fixed Asset	B/S-Assets: Buildings/oth. depr. assets
15050 . Office Furniture	Fixed Asset	B/S-Assets: Buildings/oth. depr. assets
17000 . Accumulated Depreciation	Fixed Asset	<Unassigned>
17010 . Accum Depr - Network Equipment	Fixed Asset	B/S-Assets: Buildings/oth. depr. assets
17020 . Accum Depr - Equipment & Tools	Fixed Asset	B/S-Assets: Buildings/oth. depr. assets
17030 . Accum Depr - Office Equip / IT	Fixed Asset	B/S-Assets: Buildings/oth. depr. assets
17040 . Accum Depr- Vehicle Purchase	Fixed Asset	B/S-Assets: Buildings/oth. depr. assets
17050 . Accum Depr - Office Furniture	Fixed Asset	B/S-Assets: Buildings/oth. depr. assets
18090 . Organizational Costs	Other Asset	<Unassigned>
18091 . Accumulated Amortization	Other Asset	<Unassigned>
18092 . Other Assets	Other Asset	<Unassigned>
20000 . Accounts Payable	Accounts Payable	<Unassigned>
20005 . Deferred Deposit Income	Other Current Liability	<Unassigned>
20015 . Receipts Credit	Other Current Liability	<Unassigned>
21000 . Payroll Liabilities	Other Current Liability	<Unassigned>
21010 . Employee FICA Withheld	Other Current Liability	B/S-Liabs/Cap: Other current liabilities
21020 . Federal Withholding	Other Current Liability	B/S-Liabs/Cap: Other current liabilities
21030 . State Withholding	Other Current Liability	B/S-Liabs/Cap: Other current liabilities
21040 . Company FICA Payable	Other Current Liability	B/S-Liabs/Cap: Other current liabilities
21050 . Federal Unemployment Payable	Other Current Liability	B/S-Liabs/Cap: Other current liabilities
21060 . State Unemployment Payable	Other Current Liability	B/S-Liabs/Cap: Other current liabilities
22010 . Workers Compensation Payable	Other Current Liability	<Unassigned>
22020 . Child Support Payable	Other Current Liability	<Unassigned>
22500 . Telecom Tax Payable	Other Current Liability	<Unassigned>
22510 . Telecom Tax Prepaid - IL	Other Current Liability	B/S-Liabs/Cap: Other current liabilities
22515 . Telecom Tax Prepaid - IN	Other Current Liability	B/S-Liabs/Cap: Other current liabilities
22520 . Telecom Tax Prepaid - MI	Other Current Liability	B/S-Liabs/Cap: Other current liabilities
22525 . Telecom Tax Prepaid - WI	Other Current Liability	B/S-Liabs/Cap: Other current liabilities

Chart of Accounts

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Account	Type	Income Tax Line
22530 . Telecom Tax Prepaid - TX	Other Current Liability	B/S-Liabs/Cap: Other current liabilities
25500 . Sales Tax Payable	Other Current Liability	<Unassigned>
25555 . Accrued Liability	Other Current Liability	<Unassigned>
25827 . Loan - Scott Sinclair	Long Term Liability	<Unassigned>
25828 . Loan - Michael Danis	Long Term Liability	<Unassigned>
30000 . Opening Balance Equity	Equity	<Unassigned>
30400 . Current Earnings	Equity	<Unassigned>
30500 . Retained Earnings	Equity	<Unassigned>
30700 . Members Draw	Equity	<Unassigned>
32000 . Members Equity	Equity	<Unassigned>
32010 . Members Equity - Michael Danis	Equity	<Unassigned>
32100 . Previous Period Adjustment	Equity	<Unassigned>
41000 . Sales	Income	<Unassigned>
41100 . Network Services	Income	<Unassigned>
41140 . Network Service Commission	Income	<Unassigned>
41500 . Telephone Systems	Income	<Unassigned>
41510 . Avaya Partner ACS	Income	<Unassigned>
41590 . Equipment Maintenance	Income	<Unassigned>
41600 . Structured Cabling	Income	<Unassigned>
41800 . Service Department	Income	<Unassigned>
48300 . Sales Discounts	Income	<Unassigned>
49900 . Uncategorized Income	Income	<Unassigned>
50000 . Cost of Goods Sold	Cost of Goods Sold	<Unassigned>
50100 . Job Labor	Cost of Goods Sold	<Unassigned>
50110 . Job FICA	Cost of Goods Sold	<Unassigned>
50120 . Job SUFA	Cost of Goods Sold	<Unassigned>
50130 . Job FITA	Cost of Goods Sold	<Unassigned>
50140 . Job Workers Comp	Cost of Goods Sold	<Unassigned>
51100 . Network Service Costs	Cost of Goods Sold	<Unassigned>
51500 . Telephone Equipment Costs	Cost of Goods Sold	<Unassigned>
51600 . Structure Cabling	Cost of Goods Sold	<Unassigned>
51800 . Service Department	Cost of Goods Sold	<Unassigned>
53500 . Subcontracted Services	Cost of Goods Sold	<Unassigned>
53510 . Billing Service Fees	Cost of Goods Sold	<Unassigned>
53520 . Direct Transportation Expenses	Cost of Goods Sold	<Unassigned>
53522 . Fuel	Cost of Goods Sold	<Unassigned>
53524 . Parking	Cost of Goods Sold	<Unassigned>
53526 . Tolls - IPass	Cost of Goods Sold	<Unassigned>
53528 . Mileage	Cost of Goods Sold	<Unassigned>
53530 . Permits & Licenses	Cost of Goods Sold	<Unassigned>
60000 . Advertising and Promotion	Expense	<Unassigned>
60400 . Bank Service Charges	Expense	<Unassigned>
61000 . Business Licenses and Permits	Expense	<Unassigned>

Chart of Accounts

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Account	Type	Income Tax Line
61400 . Charitable Contributions	Expense	<Unassigned>
61700 . Computer and Internet Expenses	Expense	<Unassigned>
62500 . Dues and Subscriptions	Expense	<Unassigned>
62600 . Equipment Rental	Expense	<Unassigned>
63300 . Insurance Expense	Expense	<Unassigned>
63310 . General Liability Insurance	Expense	<Unassigned>
63320 . Health Insurance	Expense	<Unassigned>
63330 . Life and Disability Insurance	Expense	<Unassigned>
63350 . Professional Liability	Expense	<Unassigned>
63360 . Worker's Compensation	Expense	<Unassigned>
64300 . Meals and Entertainment	Expense	<Unassigned>
64700 . Miscellaneous Expense	Expense	<Unassigned>
64900 . Office Supplies	Expense	<Unassigned>
64910 . Uniform Expense	Expense	<Unassigned>
66000 . Payroll Expenses	Expense	Deductions: Other salaries and wages
66100 . SG&A Salaries	Expense	<Unassigned>
66110 . SG&A FICA	Expense	<Unassigned>
66120 . SG&A FUTA	Expense	<Unassigned>
66130 . SG&A SUTA	Expense	<Unassigned>
66140 . SG&A Workers Compensation	Expense	<Unassigned>
66150 . Sales Commissions	Expense	<Unassigned>
66160 . Vehicle Allowances	Expense	<Unassigned>
66200 . Officer Salaries	Expense	<Unassigned>
66210 . Officer FICA	Expense	<Unassigned>
66220 . Officer FUTA	Expense	<Unassigned>
66230 . Officer SUTA	Expense	<Unassigned>
66400 . Payroll Service Fees	Expense	<Unassigned>
66410 . 401K Company Match	Expense	<Unassigned>
66500 . Postage and Delivery	Expense	<Unassigned>
66600 . Printing and Reproduction	Expense	<Unassigned>
66700 . Professional Fees	Expense	<Unassigned>
66710 . Legal	Expense	<Unassigned>
66720 . Accounting	Expense	<Unassigned>
66730 . Consulting	Expense	<Unassigned>
66800 . Certification & Training	Expense	<Unassigned>
66810 . Licenses, Permits & Membership	Expense	<Unassigned>
67100 . Rent Expense	Expense	<Unassigned>
67200 . Repairs and Maintenance	Expense	<Unassigned>
68100 . Telephone Expense	Expense	<Unassigned>
68110 . Regular	Expense	<Unassigned>
68120 . Cellular	Expense	<Unassigned>
68130 . Internet	Expense	<Unassigned>
68400 . Travel Expense	Expense	<Unassigned>

Chart of Accounts

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Account	Type	Income Tax Line
68450 . Transportation Expense	Expense	<Unassigned>
68455 . Vehicle Registration	Expense	<Unassigned>
68460 . Vehicle Repairs	Expense	<Unassigned>
68465 . Vehicle Rental	Expense	<Unassigned>
68470 . Tollway Fees / iPass	Expense	<Unassigned>
68475 . Fuel Expense	Expense	<Unassigned>
68480 . Parking Expense	Expense	<Unassigned>
68600 . Utilities	Expense	<Unassigned>
68610 . Gas	Expense	<Unassigned>
68615 . Electric	Expense	<Unassigned>
68620 . Water	Expense	<Unassigned>
68625 . Trash & Sanitation	Expense	<Unassigned>
70000 . Finance Charge Income	Other Income	<Unassigned>
70200 . Interest Income	Other Income	<Unassigned>
70300 . Other Income	Other Income	<Unassigned>
70400 . Other Expense	Other Expense	<Unassigned>
77000 . Exchange Gain or Loss	Other Expense	<Unassigned>
77100 . Taxes	Other Expense	<Unassigned>
77110 . Taxes - Local	Other Expense	<Unassigned>
77115 . Taxes - Property	Other Expense	<Unassigned>
77120 . Taxes - Franchise	Other Expense	<Unassigned>
77125 . Taxes - Penalties	Other Expense	<Unassigned>
77130 . Taxes - State Income	Other Expense	<Unassigned>
77135 . Taxes - Federal Income	Other Expense	<Unassigned>
77200 . Interest Expense	Other Expense	<Unassigned>
77210 . Interest - Finance Charges	Other Expense	<Unassigned>
77215 . Interest - Lines of Credit	Other Expense	<Unassigned>
77220 . Interest - Small Business Loan	Other Expense	<Unassigned>
77225 . Interest Expense - Other	Other Expense	<Unassigned>
77230 . Bank Service Fees	Other Expense	<Unassigned>
77300 . Amortization Expense	Other Expense	<Unassigned>
77400 . Depreciation Expense	Other Expense	<Unassigned>
77410 . Depreciation - Network Equipment	Other Expense	<Unassigned>
77415 . Depreciation - Equipment & Tools	Other Expense	<Unassigned>
77420 . Depreciation - Office Equip / IT	Other Expense	<Unassigned>
77425 . Depreciation - Vehicle Purchase	Other Expense	<Unassigned>
77430 . Depreciation - Office Furniture	Other Expense	<Unassigned>
77500 . Reserve For Bad Debt	Other Expense	<Unassigned>
77510 . Uncollectibles	Other Expense	<Unassigned>
80000 . Ask My Accountant	Other Expense	<Unassigned>
90000 . Estimates	Non-Posting	<Unassigned>
90100 . Purchase Orders	Non-Posting	<Unassigned>

APPENDIX D

**Prepaid Service Questions for Applicants Seeking Local
Exchange Service Authority**

Prepaid Service Questions for Applicants Seeking Local Exchange Service Authority

1. Will customers have the ability to sign up with any long distance company they choose?

Yes

2. Will customers have the ability to use dial around long distance companies?

Yes

3. Does the applicant have interexchange authority in Illinois? If yes, please provide the docket number.

Applicant is seeing Interexchange Authority in conjunction with this application.

4. Will customers have access to the Illinois Relay Service?

Yes

5. Will customers be able to make 1-800 calls for free?

Yes

6. Will the Company offer operator services?

Operator Services will remain with the underlying carrier. Applicant will provide access.

7. Please describe how applicant plans to collect the monthly fee to be paid in advance.

Applicant will not collect prepayments.

8. Will customers' monthly bills show a breakdown of services, features, surcharges, taxes, etc.?

Yes

9. Will customers pay an installation fee? If yes, will payment arrangements be offered for the installation fee?

Payment arrangements will be offered.

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.?

Service is provisioned in the Customers name.

11. Will applicant offer prepaid service as a monthly service or as a usage service?

Applicant does not provide prepaid services.

12. Will applicant provide a warning when the remaining value of service is about to cease?

Applicant does not provide prepaid services.

13. Is the customer given more than one notice of the remaining value of service?

Applicant does not provide prepaid services.

14. How much advance notice is given to the customer of the remaining value of service?

Applicant does not provide prepaid services.

15. If the customer is in the middle of a call will they be disconnected when the remaining value of service has expired?

Applicant does not provide prepaid services.

16. Has the customer been made aware of potentially being disconnected during a call when the remaining value of service expires?

Applicant does not provide prepaid services

17. When does the timing of a call start?

Applicants tariff No. 1 clearly outlines call timing.

18. If the person called does not answer, is any time deducted from the customer's account?

Applicant does not provide prepaid services.

19. Will there be any other instances in which the Company would disconnect a customer, other than running out of prepaid time?

Applicant does not provide prepaid services.

20. When a customer runs out of time is their phone immediately disconnected or on suspension? (Will they still be able to receive calls?)

Applicant does not provide prepaid services.

21. Are applicant's services available to TTY callers?

Applicant does not provide prepaid services.

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

Applicant does not provide prepaid services.

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?

Applicant by reference hereby incorporates the un-timed local calling area of AT&T Illinois.