

NEW APPLICATION



0000001642



Tele Circuit Network Corp.  
620 Crossbridge Alley,  
Alpharetta, GA, 30022  
Ph: 1-877-TELECIR

RECEIVED

2004 APR 12 A 9:37

ORIGINAL

AZ CORP COMMISSION  
DOCUMENT CONTROL

Arizona Corporation Commission  
DOCKETED

APR 12 2004

Date: 03/29/2004

Secretary/Chief Regulatory Law Judge  
Arizona Corporation Commission  
1200 West Washington Street  
Phoenix, AZ 85007-2927



T-04253A-04-0275

Subject: Application of Public Convenience and Necessity Certificate

Dear Sir/Madam:

Please find enclosed is the application for Certificate of Public Convenience and Necessity Certificate to provide intrastate telecommunication services in the state of Arizona. Please grant us permission to provide intrastate long distance telecommunication services.

If you have further concerns, please contact me at (678) 478-2452,

Sincerely,

Ashar Syed – CEO  
Tele Circuit Network Corp.  
Ph: 877-835-3247  
Fax: 770-698-9047  
Email: ashar@telecircuit.com

NEW APPLICATION

ORIGINAL  
RECEIVED

ARIZONA CORPORATION COMMISSION

2004 APR 12 A 9:35

Application and Petition for Certificate of Convenience and Necessity to Provide  
Intrastate Telecommunications Services

AZ CORP COMMISSION  
DOCUMENT CONTROL

Mail original plus 13 copies of completed application to:

For Docket Control Only:  
(Please Stamp Here)

Docket Control Center  
Arizona Corporation Commission  
1200 West Washington Street  
Phoenix, Arizona 85007-2927

Arizona Corporation Commission  
**DOCKETED**

APR 12 2004

Please indicate if you have current applications pending  
in Arizona as an Interexchange reseller, AOS provider,  
or as the provider of other telecommunication services.

DOCKETED BY *nae*

T-04253A-04-0275

Type of Service: \_\_\_\_\_

Docket No.: \_\_\_\_\_ Date: \_\_\_\_\_

Date Docketed: \_\_\_\_\_

Type of Service: \_\_\_\_\_

Docket No.: \_\_\_\_\_ Date: \_\_\_\_\_

Date Docketed: \_\_\_\_\_

**A. COMPANY AND TELECOMMUNICATION SERVICE INFORMATION**

(A-1) Please indicate the type of telecommunications services that you want to provide in Arizona and answer the appropriate numbered items:

- Resold Long Distance Telecommunications Services (Answer Sections A, B).
- Resold Local Exchange Telecommunications Services (Answer Sections A, B, C).
- Facilities-Based Long Distance Telecommunications Services (Answer Sections A, B, D).
- Facilities-Based Local Exchange Telecommunications Services (Answer Sections A, B, C, D, E)
- Alternative Operator Services Telecommunications Services (Answer Sections A, B)

(A-2) The name, address, telephone number (including area code), facsimile number (including area code), e-mail address, and World Wide Web address (if one is available for consumer access) of the Applicant:

TELE CIRCUIT NETWORK CORPORATION  
620 CROSSBRIDGE AVE, ALPHARETTA, GA 30022  
PH: 877-835-3247 FAX: 877-835-3788  
Email: admin@telecircuit.com WEB: www.telecircuit.com

(A-3) The d/b/a ("Doing Business As") name if the Applicant is doing business under a name different from that listed in Item (A-2):

TELE CIRCUIT

(A-4) The name, address, telephone number (including area code), facsimile number (including area code), and E-mail address of the Applicant's Management Contact:

ASHAR SYED  
620 CROSSBRIDGE ALY. ALPHARETTA, GA, 30022  
PH: 678-478-2452 FAX: 770-698-9047  
Email: ashar@telecircuit.com

(A-5) The name, address, telephone number (including area code), facsimile number (including area code), and E-mail address of the Applicant's Attorney and/or Consultant:

KEITH HARRISON  
1536 DUNWOODY VILLAGE, PKWY, SUITE 250  
ATLANTA, GA, 30338  
PH: 770-698-9111 FAX: 770-698-9047 Email: Keith@telecircuit.com

(A-6) The name, address, telephone number (including area code), facsimile number (including area code), E-mail address of the Applicant's Complaint Contact Person:

POBISH TAHIR  
620 CROSSBRIDGE ALY, ALPHARETTA, GA, 30022  
PH: 877-835-3247 FAX: 877-835-3788  
Email: cs@telecircuit.com

(A-7) What type of legal entity is the Applicant?

- Sole proprietorship
- Partnership: \_\_\_ Limited, \_\_\_ General, \_\_\_ Arizona, \_\_\_ Foreign
- Limited Liability Company: \_\_\_ Arizona, \_\_\_ Foreign
- Corporation:  "S", \_\_\_ "C", \_\_\_ Non-profit
- Domicile: \_\_\_ Arizona,  Foreign
- Other, specify: \_\_\_\_\_

(A-8) Please include "Attachment A":

Attachment "A" must include the following information:

1. A copy of the Applicant's Certificate of Good Standing as a domestic or foreign corporation, LLC, or other entity in the State of Arizona.
2. A list of the names of all owners, partners, limited liability company managers (or if a member managed LLC, all members), or corporation officers and directors (specify).
3. Indicate percentages of ownership of each person listed in A-8.2.

(A-9) Include your Tariff as "Attachment B".

Your Tariff must include the following information:

1. Proposed Rates and Charges for each service offered (reference by Tariff page number).
2. Tariff Maximum Rate and Prices to be charged (reference by Tariff page number).
3. Terms and Conditions Applicable to provision of Service (reference by Tariff page number).
4. Deposits, Advances, and/or Prepayments Applicable to provision of Service (reference by Tariff page number).
5. The proposed fee that will be charged for returned checks (reference by Tariff page number).

(A-10) Indicate the geographic market to be served:

Statewide. (Applicant adopts statewide map of Arizona provided with this application).

Other. Describe and provide a detailed map depicting the area.

(A-11) Indicate if the Applicant or any of its officers, directors, partners, or managers has been or are currently involved in any formal or informal complaint proceedings pending before any state or federal regulatory commission, administrative agency, or law enforcement agency. **NO**

Describe in detail any such involvement. Please make sure you provide the following information:

1. States in which the Applicant has been or is involved in proceedings.
2. Detailed explanations of the Substance of the Complaints.
3. Commission Orders that resolved any and all Complaints.
4. Actions taken by the Applicant to remedy and/or prevent the Complaints from re-occurring.

(A-12) Indicate if the Applicant or any of its officers, directors, partners, or managers has been or are currently involved in any civil or criminal investigation, or had judgments entered in any civil matter, judgments levied by any administrative or regulatory agency, or been convicted of any criminal acts within the last ten (10) years. **NO**

Describe in detail any such judgments or convictions. Please make sure you provide the following information:

1. States involved in the judgments and/or convictions.
2. Reasons for the investigation and/or judgment.
3. Copy of the Court order, if applicable.

(A-13) Indicate if the Applicant's customers will be able to access alternative toll service providers or resellers via 1+101XXXX access.

Yes

No

(A-17) Indicate if the Applicant is a switchless reseller of the type of telecommunications services that the Applicant will or intends to resell in the State of Arizona:

Yes

No

If "Yes", provide the name of the company or companies whose telecommunications services the Applicant resells.

QWEST COMMUNICATIONS

(A-18) List the States in which the Applicant has had an application approved or denied to offer telecommunications services similar to those that the Applicant will or intends to offer in the State of Arizona:

Note: If the Applicant is currently approved to provide telecommunications services that the Applicant intends to provide in Arizona in less than six states, excluding Arizona, list the Public Utility Commission ("PUC") of each state that granted the authorization. For each PUC listed provide the name of the contact person, their phone number, mailing address including zip code, and e-mail address.

NOT DENIED BY ANY STATE AND APPROVED IN THESE STATES:

FLORIDA, CALIFORNIA, ILLINOIS, NEW YORK, NEW JERSEY  
NORTH CAROLINA, UTAH, COLORADO, VIRGINIA, TEXAS.

(A-19) List the States in which the Applicant currently offers telecommunications services similar to those that the Applicant will or intends to offer in the State of Arizona.

Note: If the Applicant currently provides telecommunication services that the Applicant intends to provide in Arizona in six or more states, excluding Arizona, list the states. If the Applicant does not currently provide telecommunications services that the Applicant intends to provide in Arizona in five or less states, list the key personnel employed by the Applicant. Indicate each employee's name, title, position, description of their work experience, and years of service in the telecommunications services industry.

FLORIDA, CALIFORNIA, ILLINOIS, NEW YORK, NEW JERSEY, NORTH CAROLINA  
UTAH, COLORADO, VIRGINIA, TEXAS

(A-20) List the names and addresses of any alternative providers of the service that are also affiliates of the telecommunications company, as defined in R14-2-801.

#### B. FINANCIAL INFORMATION

(B-1) Indicate if the Applicant has financial statements for the two (2) most recent years.

Yes

If "No," explain why and give the date on which the Applicant began operations.

TELE CIRCUIT BEGAN OPERATION IN SEPTEMBER 2003.

(B-2) Include "Attachment D".

Provide the Applicant's financial information for the two (2) most recent years.

1. A copy of the Applicant's balance sheet.
2. A copy of the Applicant's income statement.

(A-14) Is applicant willing to post a Performance Bond? Please check appropriate box(s).

For Long Distance Resellers, a \$10,000 bond will be recommended for those resellers who collect advances, prepayments or deposits.

Yes

No

If "No", continue to question (A-15).

For Local Exchange Resellers, a \$25,000 bond will be recommended.

Yes

No

If "No", continue to question (A-15).

For Facilities-Based Providers of Long Distance, a \$100,000 bond will be recommended.

Yes

No

If "No", continue to question (A-15).

For Facilities-Based Providers of Local Exchange, a \$100,000 bond will be recommended.

Yes

No

If "No", continue to question (A-15).

Note: Amounts are cumulative if the Applicant is applying for more than one type of service.

(A-15) If No to any of the above, provide the following information. Clarify and explain the Applicant's deposit policy (reference by tariff page number). Provide a detailed explanation of why the applicant's superior financial position limits any risk to Arizona consumers.

TELE CIRCUIT DOES NOT REQUIRE ANY DEPOSIT TO PROVIDE SERVICE. ANY OBJECTIONS TO BILLED CHARGES CAN BE REPORTED TO THE COMPANY FOR REFUND (TARIFF SHEET NO. 9 and 10)

(A-16) Submit copies of affidavits of publication that the Applicant has, as required, published legal notice of the Application in all counties where the applicant is requesting authority to provide service.

Note: For Resellers, the Applicant must complete and submit an Affidavit of Publication Form as Attachment "C" before Staff prepares and issues its report. Refer to the Commission's website for Legal Notice Material (Newspaper Information, Sample Legal Notice and Affidavit of Publication). For Facilities-Based Service Providers, the Hearing Division will advise the Applicant of the date of the hearing and the publication of legal notice. Do not publish legal notice or file affidavits of publication until you are advised to do so by the Hearing Division.

3. A copy of the Applicant's audit report.
4. A copy of the Applicant's retained earnings balance.
5. A copy of all related notes to the financial statements and information.

Note: Make sure "most recent years" includes current calendar year or current year reporting period.

(B-3) Indicate if the Applicant will rely on the financial resources of its Parent Company, if applicable.

NOT APPLICABLE

(B-4) The Applicant must provide the following information.

1. Provide the projected total revenue expected to be generated by the provision of telecommunications services to Arizona customers for the first twelve months following certification, adjusted to reflect the maximum rates for which the Applicant requested approval. Adjusted revenues may be calculated as the number of units sold times the maximum charge per unit.
2. Provide the operating expenses expected to be incurred during the first twelve months of providing telecommunications services to Arizona customers following certification.
3. Provide the net book value (original cost less accumulated depreciation) of all Arizona jurisdictional assets expected to be used in the provision of telecommunications service to Arizona customers at the end of the first twelve months of operation. Assets are not limited to plant and equipment. Items such as office equipment and office supplies should be included in this list.
4. If the projected value of all assets is zero, please specifically state this in your response.
5. If the projected fair value of the assets is different than the projected net book value, also provide the corresponding projected fair value amounts.

1. PROJECTED REVENUES 1st YEAR : \$ 25,000
2. OPERATING EXPENSES : \$ 8000
3. ASSETS IN ARIZONA : ZERO
4. GEORGIA

**C. RESOLD AND/OR FACILITIES-BASED LOCAL EXCHANGE TELECOMMUNICATIONS SERVICES**

I certify that if the applicant is an Arizona corporation, a current copy of the Articles of Incorporation is on file with the Arizona Corporation Commission and the applicant holds a Certificate of Good Standing from the Commission. If the company is a foreign corporation or partnership, I certify that the company has authority to transact business in Arizona. I certify that all appropriate city, county, and/or State agency approvals have been obtained. Upon signing of this application, I attest that I have read the Commission's rules and regulations relating to the regulations of telecommunications services (A.A.C. Title 14, Chapter 2, Article 11) and that the company will abide by Arizona state law including the Arizona Corporation Commission Rules. I agree that the Commission's rules apply in the event there is a conflict between those rules and the company's tariff, unless otherwise ordered by the Commission. I certify that to the best of my knowledge the information provided in this Application and Petition is true and correct.

*C. Ashur*

\_\_\_\_\_  
(Signature of Authorized Representative)

*04-08-2004*

\_\_\_\_\_  
(Date)

*ASHAR SYED*

\_\_\_\_\_  
(Print Name of Authorized Representative)

*CEO*

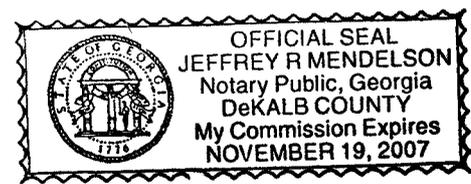
\_\_\_\_\_  
(Title)

SUBSCRIBED AND SWORN to before me this 8 day of APRIL, 2004

*Jeffrey R. Mendelson*

\_\_\_\_\_  
NOTARY PUBLIC

My Commission Expires Nov. 19, 2007



**ATTACHMENT A**

**Authority to Transact Business**

**COMMISSIONERS**  
MARC SPITZER - Chairman  
WILLIAM A. MUNDELL  
JEFF HATCH-MILLER  
MIKE GLEASON  
KRISTIN K. MAYES



**ARIZONA CORPORATION COMMISSION**

BRIAN C. MCNEIL  
Executive Secretary  
  
JOANNE C. MACDONNELL  
Director, Corporations Division

March 25, 2004

ASHAR SYED  
620 CROSSBRIDGE ALLEY  
ALPHARETTA, GA 30022

RE: TELE CIRCUIT NETWORK CORPORATION  
File Number: F-1123311-3

We are pleased to notify you that your Application for Authority to transact business in Arizona was approved and filed on March 17, 2004.

You must publish a copy of your Application for Authority. The publication must be in a newspaper of general circulation in the county of the known place of business in Arizona, as filed with the Commission for three (3) consecutive publications. An affidavit from the newspaper, evidencing such publication, must be delivered to the Commission for filing WITHIN NINETY (90) DAYS from the date of this letter.

All corporations transacting business in Arizona are required to file an Annual Report with the Commission, on the anniversary of the E date of incorporation. Each year, a preprinted Annual Report form will be mailed to the corporation's known place of business approximately two months prior to the due date of the report. Should the report fail to arrive, contact the Commission. It is imperative that corporations notify the Commission immediately (in writing) if they change their corporate address, statutory agent or agent address. Address change orders must be executed (signed) by a corporate officer. Postal forwarding orders are not sufficient.

The Commission strongly recommends that you periodically check Commission records regarding the corporation. The Commission web site [www.cc.state.az.us/corp](http://www.cc.state.az.us/corp) contains information specific to each corporation of record and is a good general source of information.

If you have any questions or need further information, please contact us at (602) 542-3135 in Phoenix, (520) 628-6560 in Tucson, or Toll Free (Arizona residents only) at 1-800-345-5819.

Sincerely,  
DELTA WILLIAMS  
Examiner  
Corporations Division

CF:07, Rev: 01/2003

AZ. CORP. COMMISSION  
DELIVERED

State of Arizona  
Department of the Secretary of State

MAR 17 2004

APPR. Delta Williams APPLICATION FOR AUTHORITY  
TERM \_\_\_\_\_  
DATE 3-17-04 F-1123311-3  
 Original Application for Authority

1. The name of the corporation: TELE CIRCUIT NETWORK CORPORATION *ckmb*
2. The state or country under whose laws the corporation was organized: GEORGIA
3. The date of incorporation was 10/30/2002 ; its period of duration: Perpetual
4. Principal office information:

Number and Street 620 CROSSBRIDGE ALLEY  
City, State, Zip Code: ALPHARETTA, GA, 30022 County: FULTON

5. The name, street address and county of the statutory office in the State of Arizona:

Name: Business Filings Incorporated  
Number and Street: 3225 North Central Avenue, Suite 1601  
City, State, Zip Code: Phoenix, AZ, 85012

6. Indicate the street address of the known place of business in Arizona:

C/o  
Name: Business Filings Incorporated  
Number and Street: 3225 North Central Avenue, Suite 1601  
City, State, Zip Code: Phoenix, AZ, 85012

7. The names, titles, and usual business addresses of the current officers of the corporation are (attach if necessary):

<u>Name</u>	<u>Title</u>	<u>Business Address</u>
ASHAR SYED	CEO & CHAIRMAN	620 Crossbridge Alley, Alpharetta, GA, 30022
SOBYA KHAN	VICE PRESIDENT	620 Crossbridge Alley, Alpharetta, GA, 30022
KEITH HARRISON	COO	620 Crossbridge Alley, Alpharetta, GA, 30022

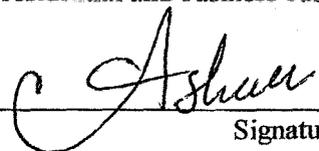
8. Indicate the number of shares the corporation has authority to issue and the number of shares issued, itemized by class and series (if any):

Class: Common  
Series: Stock  
Number of Shares Authorize to Issue: 20,000  
Number of Shares Issued: 0

9. Indicate the business the corporation plans to conduct:

To provide intra-state long distance telecommunication services for residential and business customers

This is the 15th day of March, 2004

  
Signature

ASHAR SYED -- (CEO & Chairman)

**ATTACHMENT B**

**Proposed Tariffs**

TELECOMMUNICATIONS TARIFF

OF

**Tele Circuit Network Corp.**

620 Crossbridge Alley  
Alpharetta, GA 30022

RESALE INTEREXCHANGE TELECOMMUNICATIONS SERVICE

This tariff contains the descriptions, regulations, and rates applicable to the furnishing of telecommunications services provided by Tele Circuit Network Corp. This tariff is on file with the State Public Utilities Commission ("Commission") of Arizona. Copies may be inspected during normal business hours at the Company's principal place of business: 620 Crossbridge Alley, Alpharetta, GA.

Tele Circuit Network Corp. is a provider of interexchange telecommunications services on a 24-hour basis. Service is provided for the direct transmission and reception of voice and data communications between points within the State of Arizona as an adjunct to Tele Circuit Network Corp.'s interstate service.

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**CHECK SHEET**

The Title Sheet and Sheets 1 through 19 inclusive of this tariff are effective as of the date shown at the bottom of the respective sheet(s).

<u>SHEET</u>	<u>REVISION</u>
Title	Original
1	Original
2	Original
3	Original
4	Original
5	Original
6	Original
7	Original
8	Original
9	Original
10	Original
11	Original
12	Original
13	Original
14	Original
15	Original
16	Original
17	Original
18	Original
19	Original
20	Original

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**CONCURRING CARRIERS**

None

**CONNECTING CARRIERS**

None

**OTHER PARTICIPATING CARRIERS**

None

**EXPLANATION OF SYMBOLS**

- (C) To signify **changed** condition or regulation.
- (D) To signify **deleted or discontinued** rate, regulation or condition.
- (I) To signify a change resulting in an **increase** to a customer's bill.
- (M) To signify that material has been **moved from** another tariff location.
- (N) To signify a **new** rate, regulation condition or sheet.
- (R) To signify a change resulting in a **reduction** to a customer's bill.
- (T) To signify a change in **text** but no change to rate or charge.

---

**TARIFF FORMAT**

- A. **Sheet Numbering** - Sheet numbers appear in the upper right corner of the sheet. Sheets are numbered sequentially. However, occasionally, when a new sheet is added between sheets already in effect, a decimal is added. For example, a new sheet added between sheets 14 and 15 would be 14.1.
- B. **Sheet Revision Numbers** - Revision numbers also appear in the upper right corner of each sheet. These numbers are used to determine the most current sheet version on file with the Commission. For example, the 4th revised Sheet 14 cancels the 3rd Revised Sheet 14. Because of various suspension periods, deferrals, etc. the Commission follows in their tariff approval process, the most current sheet number on file with the Commission is not always the sheet in effect. Consult the Check Sheet for the sheet currently in effect.
- C. **Paragraph Numbering Sequence** - There are four levels of paragraph coding. Each level of code is subservient to its next higher level:
- 2.
  - 2.1.
  - 2.1.1.
  - 2.1.1.1.
- D. **Check Sheets** - When a tariff filing is made with the Commission, an updated Check Sheet accompanies the tariff filing. The Check Sheet lists the sheets contained in the tariff with a cross-reference to the current revision number. When new sheets are added, the check sheet is changed to reflect the revision. All revisions made in a given filing are designated by an asterisk (\*). There will be no other symbols used on this sheet if these are the only changes made to it (i.e., the format, etc., remains the same, just revised revision levels on some sheets). The Tariff user should refer to the latest Check Sheet to find if a particular sheet is the most current on file with the Commission.

**APPLICATION OF TARIFF**

This tariff contains the rates applicable to the provision of specialized intrastate resale common carrier telecommunications services by Tele Circuit between various locations within the State of Arizona. All services are interstate offerings. Intrastate service is an add-on service available only if the Customer subscribes to the Company's interstate offerings.

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**SECTION 1 - GENERAL TERMS AND CONDITIONS****1.1 Undertaking of Tele Circuit Network Corp.**

Tele Circuit provides international, interstate and intrastate telecommunications services between points within the United States and between the United States and foreign locations. The Company's services and facilities are furnished to Customers for communications originating within the United States under the terms in this Guide.

The Company currently is a non-facility based resale inter-exchange carrier that provides its services over the networks of other facilities-based carriers from whom the Company purchases transport services. It resells access, switching, transport and termination services provided by inter-exchange carriers to customers for their direct transition and reception of voice, data, and other types of communications. The Company operates the communications services provided hereunder in accordance with the terms and conditions set forth under this tariff guide.

The Company may act as the Customer's agent for ordering access connection facilities provided by other carriers or entities, when authorized by the Customer, to allow connection of a Customer's location to the Company service

The Company's services are provided on a monthly basis unless otherwise provided, and are available twenty-four (24) hours per day, seven (7) days per week.

**1.2 Customer Responsibility**

ALL CUSTOMERS ASSUME GENERAL RESPONSIBILITIES IN CONNECTION WITH THE PROVISION AND USE OF THE COMPANY'S SERVICE. ALL CUSTOMERS ARE REQUIRED TO REVIEW THE TELE CIRCUIT LEGAL TERMS AND CONDITIONS OF LONG DISTANCE SERVICE. USE THIS GUIDE FOR A COMPLETE DESCRIPTION OF THE TERMS AND CONDITIONS OF TELE CIRCUIT'S SERVICES.

**1.3 Limitations**

**1.3.1** Service is offered subject to availability of the necessary facilities and/or equipment and subject to the provisions of this tariff. Company reserves right not to provide service to or from a location where the necessary facilities or equipment are not available.

**1.3.2** The Company does not undertake to transmit messages, but offers the use of Carrier facilities when available, and the Company will not be liable for errors in transmission or for failure to establish connections.

**1.3.3** Company reserves the right to discontinue service, limit service, or to impose requirements on the Customer when required to meet changing regulatory or statutory rules and standards, or when such rules and standards have an adverse

material affect on the business or economic feasibility of providing service. The Company will determine the exercise of these rights by reasonable judgment.

#### **1.4 Assignment or Transfer**

All services provided in this Guide are directly or indirectly controlled by Tele Circuit, and neither the Customer nor the Subscriber may transfer or assign the use of service or facilities without the express written consent of the Company. Such transfer or assignment shall only apply where there is no interruption of the use or location of the service or facilities. Prior written permission from the Company is required before any assignment or transfer. All regulations and conditions contained in this Guide shall apply to all such permitted assignees or transferees, as well as all conditions of service.

#### **1.5 Use of Services**

- 1.5.1** Services provided under this tariff may be used only for the transmission of communications by customers in a manner consistent with the terms of this tariff and regulations of the Federal Communications Commission.
- 1.5.2** Services provided in this tariff shall not be used for unlawful purposes or for any purpose for which any payment or other compensation is received by the Customer except when the Customer is a duly authorized and regulated common carrier. This provision does not prohibit an arrangement between the Customer, authorized user, or joint user to share the cost of the service as long as the arrangement generates no profit for any participant in the arrangement.
- 1.5.3** The Company strictly prohibits use of the Company's services without payment or an avoidance of payment by the Customer by fraudulent means or devices including providing falsified calling card numbers or invalid calling card numbers to the Company, providing falsified or invalid credit card numbers to the Company or in any way misrepresenting the identity of the Customer.

#### **1.6 Use of Recording Devices**

- 1.6.1** A Customer or Authorized Users may use recording devices when using our service, but you do so at your own risk.
- 1.6.2** A Customer or Authorized Users may use a recording device only if such use complies with the following requirements.
- 1.6.3** A Customer or Authorized Users must be able to connect or disconnect the recording device, or turn the recording device on or off, at will.
- 1.6.4** A Customer or Authorized Users may record a conversation if you or your Authorized User obtains a written or verbal consent to the recording of all parties to the conversation prior to or at the beginning of the conversation.
- 1.6.5** A Customer or Authorized Users must provide a distinctive recorder tone that must be repeated at intervals of approximately fifteen (15) seconds to alert all

parties to the conversation that a recording device is being used.

These requirements will not apply if you are a radio or television broadcast licensee that uses a recording device to record a conversation for broadcast if all parties to the conversation are aware that the conversation will be broadcast.

## **1.7 Liabilities**

- 1.7.1** The Company's liability, if any, for its willful misconduct is not limited by this tariff. With respect to any other claim or suit, by a Customer or any other person including any traffic aggregator, for damages associated in any way with the installation, provision, termination, maintenance, repair, restoration or use of services governed by this tariff, including any and all equipment and facilities incidental to or associated with such services, the Company's liability, if any, shall not exceed an amount equal to the charge applicable under this tariff for the period during which services were affected. This liability for damages shall be in addition to any amounts that may otherwise be due the Customer under other provisions of this tariff, if any, as a credit allowance. The Company shall not be liable for any direct, indirect, consequential, special, actual or punitive damages, or for any lost profits of any kind or nature whatsoever arising out of any defects or any other cause
- 1.7.2** The Company shall be indemnified and held harmless by the customer against:
- 1.7.2.1** Claims for libel, slander, infringement of copyright or unauthorized use of any trademark, trade name or service mark arising out of the material, data, information or other content transmitted over company's facilities.
- 1.7.2.2** Claims for patent infringement arising from combining or connecting company's facilities with apparatus and systems of the Customer.
- 1.7.2.3** All other claims arising out of any act or omission of the Customer in connection with any service provided by Company.
- 1.7.3** The Company is not liable for any defacement of, or damage to, the equipment or premises of a customer resulting from the furnishing of services when such defacement or damage is not the result of the Company's negligence.
- 1.7.4** No agents or employees of connecting, concurring or other participating carriers or companies shall be deemed to be agents or employees of the Company without written authorization.
- 1.7.5** The Company shall not be liable for and the Customer indemnifies and holds harmless from any and all loss claims, demands, suits, or other actions or liabilities whatsoever, whether suffered, made, instituted or asserted by the Customer or by any other party or person, for any personal injury to, death of any person or persons, and for any loss, damage, defacement or destruction of the premises of the customer or any other property, whether owned by the Customer or by others, caused or claimed to have been caused directly or indirectly by the

installation, operation, failure to operate, maintenance, removal, presence, condition, location or use of equipment or wiring provided by company where such installation, operation, failure to operate, maintenance, condition, location or use is not the direct result of the Company's negligence.

- 1.7.6** The Company is not liable for any failure of performance hereunder due to causes beyond its control, including, but not limited to, unavoidable interruption in the working of its circuits or those of another common carrier; acts of God, storms, fire, floods, or other catastrophes; any law, order, regulation, direction, action, or request of the United States Government, or any other governmental entity having jurisdiction over the company or of any department, agency, commission, bureau, corporation, or other instrumentality or any one or more of such instrumentality or any one or more of such governmental entities, or of any civil or military authority; national emergencies, insurrections, riots, rebellions, wars, strikes, lockouts, work stoppages, or other labor difficulties; or notwithstanding anything in this tariff to the contrary, the unlawful acts of the Company's agents and employees, if committed beyond the scope of their employment.
- 1.7.7** The Company shall not be liable for damages or adjustments, refunds, or cancellation of charges unless the Customer has notified the Company, in writing, of any dispute concerning charges, or the basis of any claim for damages, after the invoice is rendered by the company for the call giving rise to such dispute or claim, unless ordered by the Commission pursuant to Ohio law. Any such notice must set forth sufficient facts to provide the Company with a reasonable basis upon which to evaluate the Customer's claims or demands.
- 1.7.8** The Company shall not be liable for any damages, including usage charges, which the Customer may incur as a result of the unauthorized use of its communications equipment. The unauthorized use of the Customer's communications equipment includes, but is not limited to, the placement of calls from the Customer's premises and
- 1.7.9** The placement of calls through Customer-controlled or Customer-provisioned equipment that are transmitted or carried over the Company's network services without the authorization of the Customer. The Customer shall be fully liable for all such charges.

## **1.8 Payment for Service**

- 1.8.1** The Customer is responsible for payment of all charges for services and equipment furnished to the Customer or to an Authorized User of the Customer by Tele Circuit. This includes payment for calls or services originated at the Customer's number(s) or incurred at the specific request of the Customer.
- 1.8.2** All charges due by the Customer are payable to the Company or to the Company's authorized billing agent (such as a local exchange telephone company). Any objections to billed charges must be reported to the Company or its billing agent

within thirty (30) days after receipt of bill. Adjustments to Customer's bills shall be made to the extent that circumstances exist which reasonably indicate that such changes are appropriate.

- 1.8.3** In the event that the Company incurs fees or expenses, including attorney's fees, collecting, or attempting to collect, any charges owed to the Company, the Company may charge the Customer all such fees and expenses reasonably incurred, including a late fee on the unpaid charges.

## **1.9 Interruption of Service**

- 1.9.1** Credit allowance for interruptions of service which are not due to Company's testing or adjusting, to the negligence of the customer, or to the failure of channels, equipment and/or communications equipment provided by the Customer, are subject to the general liability provisions set forth in Section 2.4, herein. It shall be the obligation of the Customer to notify Company of any interruptions of service. Before giving such notice, the Customer shall ascertain that the trouble is not being caused by any action or omission of the Customer, not within the Customer's control.

- 1.9.2** No credit allowances will be allowed for an interruption of services for continuous duration of less than two hours.

- 1.9.3** The customer shall be credited for an interruption of two hours or more at the rate of 1/160th for each hour over two (2) such hours of interruption up to a maximum of 6/160th multiplied by the average monthly usage bill of the Customer. If service is activated for less than one (1) month, the monthly usage amount shall be determined by extending the actual usage for the days of service to thirty (30) days.

## **1.10 Cancellation by Customer**

- 1.10.1** Customers may cancel service verbally or in writing at any time. The Company shall hold the Customer responsible for payment of all charges, including fixed fees, surcharges, etc., which accrue up to the cancellation date. Charges may be avoided by dialing another carrier's access code. In the event the Customer executes a term commitment agreement with the Company, the Customer must cancel service and terminate the agreement in accordance with the agreement terms.

- 1.10.2** Any non-recoverable cost of Company expenditures shall be borne by the customer if:

- A. The Customer orders service requiring special facilities dedicated to the Customer's use and then cancels the order before such service begins, before completion of the minimum period or before completion of some period mutually agreed with the Customer for the non-recoverable portions of expenditures; or

- B. Liabilities are incurred expressly on behalf of the customer by Company and not fully reimbursed by installation and monthly charges; and
- C. Based on an order for service and construction has either begun or has been completed, but no service provided.

### 1.11 Discontinuance by Company

The Company may refuse or discontinue service for non-compliance with and/or violation of any Federal, State or municipal law, ordinance or regulation pertaining to telephone service. Service may also be discontinued or refused for the following conditions (**Note: customer will be given written notice at fifteen (15) prior to discontinuance, followed by a second written notice five (5) days prior to discontinuance of service. Notices will be sent via First Class U.S. Mail**):

- 1.11.1 For neglect or refusal to provide reasonable access to the Company for the purpose of inspection and maintenance of equipment owned by the Company.
- 1.11.2 For non-compliance with and/or violation of the Commission's regulations or the Company's rules and regulations.
- 1.11.3 For non-payment of bills for telephone service 30 days after bill rendering.
- 1.11.4 Without notice in the event of Customer use of equipment in such a manner as to adversely affect the Company's equipment or the Company's service to others.
- 1.11.5 Without notice in the event of tampering with the equipment furnished and owned by the Company.
- 1.11.6 Without notice in the event of unauthorized or fraudulent use of service. Whenever service is discontinued for fraudulent use of service, the Company may, before restoring service, require the Customer to make, at his or her own expense, all changes in facilities or equipment necessary to eliminate illegal use and to pay an amount reasonably estimated as the loss in revenues resulting from such fraudulent use.
- 1.11.7 When necessary for the Company to comply with any order or request of any governmental authority having jurisdiction.
- 1.11.8 Authorization Codes are issued only by the Company to its Customers and may not be sold or otherwise distributed without the written consent of the Company. Any unauthorized or unlawful use of such numbers or Authorization Codes will result in the immediate termination of the service without notice. The Company may block access to overseas points when fraudulent or unlawful use is substantial.

### 1.12 Interconnection with Other Carriers

- 1.12.1 Service furnished by the Company may be interconnected with services or facilities of other authorized communications common carriers and with private systems, subject to the technical limitations established by the Company. Any

special interface of facilities necessary to achieve compatibility between the facilities of the Company and other participating carriers shall be provided at the Customer's expense.

**1.12.2** Interconnection between the facilities or services of other carriers shall be under the applicable terms and conditions of the other carriers' tariffs. The Customer is responsible for taking all necessary legal steps for interconnecting Customer provided terminal equipment or communications equipment with Company's facilities. The Customer shall secure all licenses, permits, rights-of-way, and other such arrangements necessary for interconnection.

**1.13 Inspection, Testing, and Adjustment**

Upon reasonable notice, the facilities provided by the Carrier shall be made available to the Carrier for tests and adjustments as may be deemed necessary by the Carrier for maintenance. No interruption allowance will be granted for the time during which such tests and adjustments are made.

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**SECTION 2 – SERVICE DESCRIPTION AND RATES**

Tele Circuit provides direct dialed outbound, inbound, and calling card for communications originating and terminating within the state. The Company's services are available twenty-four hours per day, seven days a week. Intrastate service is offered in conjunction with interstate service.

**Tele Circuit complies with Billing and Termination Rules in DPU 18448.** Customers are charged individually for each call placed through the Company's network. Charges may vary by service offering, mileage band, class of call, time of day, day of week and/or call duration. Customers are billed based on their use of the Company's services and network.

**2.1 Timing of Calls**

**2.1.1** The customer's long distance usage charge is based on the actual usage of Company's service. Usage begins when the receiver of the called number is answered. The moment of the called party's answer is determined by hardware supervision in which the local telephone company sends a signal to the underlying carrier's switch or the software utilizing audio tone detection. The timing of the call occurs when called party answers and terminated when either party hangs up.

**2.1.2** Unless otherwise specified in this tariff, the minimum call duration for billing purposes is sixty (60) seconds with sixty (60) second billing increments thereafter.

**2.1.3** Any portion of an applicable increment, after the appropriate minimum time for the call, will be rounded upward to the next increment. Calls less than the minimum length will be rounded to the minimum length.

**2.1.4** There is no billing for incomplete calls.

**2.2 Outbound Services**

Outbound Service is the direct dialing of a destination telephone number from the Customer's telephone lines automatically pre-subscribed to the Company. Calls are billed in one (1) second increments after an initial period, for billing purposes, of six (6) seconds.

**2.2.1 One Plus Service**

One Plus Service enables a caller to complete calls throughout the United States. The customer may access the service by dialing 1, plus the Numbering Plan Area (NPA) code and telephone number (Central Office (CO) code and station line).

**2.2.2 Rate Plan A**

Plan A is available to both commercial and residential Customers for One Plus Service calling from lines pre-subscribed to the Company. Rates are neither mileage nor time-of-day sensitive.

	Inter-LATA	Intra-LATA
Rate Per Minute:	\$ 0.10	\$ 0.15
Monthly Service Charge:	\$ 4.95	
One time Account Setup Fee:	\$ 4.95	

### 2.2.2 International Service

International Service enables a caller to complete calls between points in the United States and international locations as specified herein. The customer may access the service by dialing 011 (except Canada and certain Caribbean locations) plus the country code and number.

## 2.3 Inbound Services

Toll Free Service is an inbound telecommunications service, which permits calls to be completed to the Customer's location without charge to the calling party.

### 2.3.1 Residential Toll Free Service

Access to the service is gained by dialing a ten-digit toll-free number and PIN, which terminates at the Customer's location. This service permits the Customer to receive incoming calls from all locations within the state. Toll Free Services originate via normal shared use facilities and are terminated via the Customer's local exchange service line. Utilization of the PIN number results in the call being routed to a specific termination point.

### 2.3.2 Commercial Toll Free Service

Access to the service is gained by dialing a ten-digit toll-free number, which terminates at the Customer's location. This service permits the Customer to receive incoming calls from all locations within the state. Toll Free Services originate via normal shared use facilities and are terminated via the Customer's local exchange service line.

### 2.3.3 Rate Plan B

Plan B is available to both commercial and residential toll free service. Rates are neither mileage nor time-of-day sensitive.

	Inter-LATA	Intra-LATA
Rate Per Minute:	\$ 0.10	\$ 0.15
Monthly Service Charge:	\$ 4.95	
One time Account Setup Fee:	\$ 4.95	

#### 2.4 Calling Card Service

Calling Card Service is available to Customers subscribing to any one of the Company's Outbound Services; Calling Card Service is designed for placing calls while away from home or office. Calls are originated by dialing a toll-free access number, followed by an account identification number and personal identification number. Calls may originate from standard residential, business or pay telephone access lines and may terminate to any interstate or intrastate location. Calls are billed in six (6) second increments after an initial period for billing purposes of sixty (60) seconds.

Per Minute Rate: \$ 0.39

Per Call Charge: \$ 1.49

### **SECTION 3 - PROMOTIONS**

#### **3.1 Demonstration of Service\***

From time to time the Company may demonstrate service for potential Customers by providing free use of its network on a limited basis for a period of time, not to exceed one (1) month. Demonstration of service and the type, duration or quantity of service provided will be at the Company's discretion.

#### **3.2 Promotions – General\***

From time to time, the Company may provide promotional offerings to introduce a current or potential Subscriber to a service not being used by the subscriber. These offerings may be limited to certain dates, times or locations and may waive or reduce recurring or non-recurring charges.

\*Note:

All promotional service offerings will be filed with the M.D.T.E for tariff approval. Promotions are not open ended and have an ending date within one year.

**SECTION 4 - TECHNICAL TERMS AND ABBREVIATIONS**

Access Line

An arrangement that connects the customer's location to an inter-exchange switching center.

Account Code

A numerical code, one or more of which are available to a customer to enable identification of individual users or groups of users on an account and to allocate costs of service accordingly.

Authorized User

A person, firm, corporation or other entity that is authorized by a Customer to be connected to Customer's service under the terms and conditions of this tariff

Authorization Code

A pre-defined series of numbers to be dialed by the Customer or Authorized User upon access to Company's system to identify the caller and validate the caller's authorization to use the services provided

Called Station:

The terminating point of a call (i.e., the called number).

Calling Station

The originating point of a call (i.e., the calling number).

Calling Card:

A card issued by Company containing such account numbers assigned to its Customer, which enables the charges for calls made to be properly billed on a pre-arranged basis.

Commission:

Federal Communications Commission (FCC)

Company:

Whenever used in this tariff, "Company" refers to Tele Circuit Network Corp.

Customer:

The person, firm, corporation or other entity, which orders or uses service and is responsible for payment of charges and compliance with tariff regulation.

**Disconnect or Disconnection:**

The termination of a circuit connection between the Originating Station and the Called Station or the Company's operator.

**Dispute**

Failure to pay an invoice or contesting an invoice for any reason associated with the ordering, pricing, installation, provisioning, maintenance, repair, interruption, restoration, or termination of any service or facility offered under this tariff.

**Equal Access**

Local access connections permitting 1+ dialing.

**Incomplete Call**

Any call where return answer supervision via hardware, software or voice recognition is established and either voice, data or fax transmission takes place (i.e., busy, no answer, etc.).

**LATA - (Local Access and Transport Area)**

A geographic area established as required by the Modification of Final Judgment entered in United States v. Western Electric Co., Inc. 552 F. Supp. 131 (D.D.C 1982), within which a local exchange company provides communication service.

**Local Exchange Company**

A telephone company utility which provides local telecommunications services to a specific geographic area for business and residential customers.

**Minimum Period**

The minimum period of time for which charges are incurred or to which billing time is rounded

**Measured Service:**

The provision of long distance measured time communications telephone service to customers who access the Company's service at its contracted interexchange carriers' switching and call processing equipment by means of access facilities obtained from local exchange common carrier(s). Company contacted interexchange carrier is responsible for arranging the access lines.

**Point of Presence**

The point of physical interconnection between the local exchange company's local network and the interexchange carrier's network ("POP").

**Postpaid Service**

Presubscribed service where subscribers are billed for and remit payment subsequent to the provision of service.

#### Pay Telephone

A telephone instrument equipped with devices that permit the instrument to access the Company's services and that is authorized to provide such services and conforms with state and federal regulations governing such equipment

#### Rounding

When a call's duration does not end on the nearest six, thirty, or sixty second increment, the call's duration is rounded to the next whole six, thirty, or sixty second increment as applicable

#### Switched Access

The method for accessing the Carrier's network by using the local exchange telephone switched network.

#### V & H Coordinates:

Geographic Points which define the originating and terminating points of a call in mathematical terms so that the airline mileage of the call may be determined. Call mileage is used for the purpose of rating calls.

**SECTION 5 – CUSTOMER COMPLAINTS AND BILLING DISPUTES**

Customer inquiries or complaint regarding service or accounting may be made in writing or by telephone to the company at:

Tele Circuit Network Corporation  
620 Crossbridge Alley  
Alpharetta, GA, 30022  
Ph: 877-835-3247  
Fax: 877-835-3788  
Email: [cs@telecircuit.com](mailto:cs@telecircuit.com)

**ATTACHMENT C**

**Affidavit of Publication**

**NOTICE OF APPLICATION FOR A CERTIFICATE OF CONVENIENCE AND  
NECESSITY TO PROVIDE COMPETITIVE RESOLD LOCAL EXCHANGE  
TELECOMMUNICATIONS SERVICES BY  
TELE CIRCUIT NETWORK CORPORATION**

Tele Circuit Network Corporation ("Applicant") has filed with the Arizona Corporation Commission ("Commission") an application *for* a Certificate of Convenience and Necessity ("Certificate") to provide competitive resold local exchange telecommunications services in the State of Arizona. Applicant will be required by the Commission to provide this service under the rates and charges and terms and conditions established by the Commission.

A.R.S. § 40-282 provides that the Commission may act on an application for a Certificate to provide resold telecommunications services without a hearing, or with a hearing, if one is requested by any party. Applicant or any other party must request a hearing within twenty (20) days of the date of this notice, or the Commission will rule on the application without a hearing.

The application, report of the Commission's Utilities Division Staff, and any written exceptions to the Staff report prepared by the applicant are available for inspection during regular business hours at the offices of the Commission located at 1200 West Washington Street, Phoenix, Arizona, 85007, and at Applicant, 620 Crossbridge Alley, Alpharetta, GA, 30022.

Under appropriate circumstances, interested parties may intervene in the proceedings, and participate as a party. Intervention shall be in accordance with the A.A.C. R 14-3-105, except that all motions to intervene must be filed on or within twenty (20) days of the date of this notice. You may have the right to intervene in the proceedings, or you may make a statement for the record. If you have any comments, mail them to:

The Arizona Corporation Commission  
Attention Docket Control  
Re: Tele Circuit Network Corp  
Docket Number: \_\_\_\_\_  
1200 West Washington Street  
Phoenix, Arizona 85007

All Comments should be received within twenty (20) days of the date of this notice. If you have any questions about this application or have any objections to its approval, you may contact Consumer Services Section of the Commission at 1200 Washington Street, Phoenix, Arizona 85007, or call 1-800-222-7000.

The Commission does not discriminate on the basis of disability in admission to its public meetings. Persons with a disability may request reasonable accommodations such as sign language interpreter, as well as request this document in an alternative format, by contacting Shelley Hood, ADA Coordinator, voice phone number (602) 3931, E-Mail shood@cc.state.az.us. Requests should be made as early as possible to allow time to arrange the accommodation.

**ATTACHMENT D**

**Financial Information**

**Tele Circuit Network Corporation**  
**STATEMENT OF CASE FLOWS**  
**September 1 through December 31, 2003**

**CASH FLOW FROM OPERATING ACTIVITIES**

Accounts Receivable	-4,750.00
Computer & Equipment	-16,000.00
Accounts Payable	-2,176.31
Payroll Liabilities	-350.00
Operating Expenses	-6,554.00

**Net cash provided by Operating Activities** -29,830.31

**CASH FLOW FROM FINANCING ACTIVITIES**

Opening Bal Equity	56,000.00
Owner's Equity	19,000.00

**Net cash provided by Financing Activities** 75,000.00

**NET INCREASE (DECREASE) IN CASH** -29,830.31

**CASH AT BEGINNING OF PERIOD** 75,000.00

**CASH AT END OF PERIOD** 45,169.69

Accrual Basis

**Tele Circuit Network Corporation**  
**Summary Balance Sheet**  
As of September 30, 2003

Dec 31, 03

**ASSETS**

Current Assets

Checking/Savings 38,233.60

Total Current Assets 38,233.60

**TOTAL ASSETS**

38,233.60

**LIABILITIES & EQUITY**

Liabilities

Current Liabilities

Accounts Payable 2,176.31

Other Current Liabilities 750.00

Total Current Liabilities 2,926.31

Total Liabilities

2,926.31

Equity

37,033.60

**TOTAL LIABILITIES & EQUITY**

39,959.91



Tele Circuit Network Corporation  
**Balance Sheet Detail**  
 As of December 31, 2003

Accrual Basis

Type	Date	Name	Memo	Cir	Split	Amount
Other Assets						
Total Other Assets						<u>18,578.60</u>
<b>TOTAL ASSETS</b>						
<b>LIABILITIES &amp; EQUITY</b>						
Liabilities						
Current Liabilities						
Accounts Payable						
Total Accounts Payable						
Credit Cards						
Total Credit Cards						
Other Current Liabilities						
Payroll Liabilities	10/19/2003	Ashar		√	Payroll Liabilities	<u>350.00</u>
Total Payroll Liabilities						<u>350.00</u>
Total Other Current Liabilities						<u>350.00</u>
Total Current Liabilities						<u>350.00</u>
Long Term Liabilities						
Total Long Term Liabilities						
Total Liabilities						<u>350.00</u>
Equity						
Capital Stock						
Total Capital Stock						
Opening Bal Equity						
Deposit	10/19/2003		Account Opening Balance		Savings	<u>12,000.00</u>

Tele Circuit Network Corporation  
**Balance Sheet Detail**

As of December 31, 2003

Accrual Basis

	Type	Date	Name	Memo	Clr	Split	Amount
Total Opening Bal Equity							12,000.00
<b>Retained Earnings</b>							
Total Retained Earnings							
<b>Net Income</b>							
Total Net Income							<u>-2,621.40</u>
Total Equity							<u>9,378.60</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>							<u><u>9,728.60</u></u>

Tele Circuit Network Corporation  
**Balance Sheet Detail**  
 As of December 31, 2003

Accrual Basis

<b>ASSETS</b>	<b>Balance</b>
Current Assets	27,655.00
Checking/Savings	27,655.00
Checking	27,655.00
	27,355.00
	27,233.60
Total Checking	<u>26,233.60</u>
	0.00
Savings	4,000.00
Total Savings	<u>4,000.00</u>
Total Checking/Savings	30,233.60
Accounts Receivable	0.00
Total Accounts Receivable	0.00
Other Current Assets	0.00
Certificate of Deposit	15,000.00
Total Certificate of Deposit	15,000.00
Employee Advances	0.00
Total Employee Advances	<u>0.00</u>
Total Other Current Assets	<u>15,000.00</u>
Total Current Assets	45,233.60
Fixed Assets	0.00
Computer Equipments	0.00
	16,000.00
Total Computer Equipments	<u>16,000.00</u>
Total Fixed Assets	16,000.00

Tele Circuit Network Corporation  
**Balance Sheet Detail**  
 As of December 31, 2003

Accrual Basis

	<u>Balance</u>
Other Assets	6,000.00
Total Other Assets	<u>6,000.00</u>
<b>TOTAL ASSETS</b>	<b><u>67,233.60</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	27,655.00
Current Liabilities	2,176.31
Accounts Payable	2,176.31
Total Accounts Payable	2,176.31
Credit Cards	0.00
Total Credit Cards	0.00
Other Current Liabilities	0.00
Payroll Liabilities	0.00
Total Payroll Liabilities	<u>350.00</u>
Total Other Current Liabilities	<u>350.00</u>
Total Current Liabilities	2,526.31
Long Term Liabilities	0.00
Total Long Term Liabilities	<u>0.00</u>
Total Liabilities	2,526.31
Equity	27,655.00
Capital Stock	0.00
Total Capital Stock	0.00
Opening Bal Equity	<u>56,000.00</u>
	<u>68,000.00</u>

Tele Circuit Network Corporation  
**Balance Sheet Detail**  
As of December 31, 2003

Accrual Basis

Total Opening Bal Equity	<u>Balance</u> 68,000.00
Retained Earnings	-20,000.00
Total Retained Earnings	-20,000.00
Net Income	-2,345.00
Total Net Income	<u>-4,966.40</u>
Total Equity	<u>43,033.60</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u><u>45,559.91</u></u></b>

**Tele Circuit Network Corporation**

**BALANCE SHEET**

As of December 31, 2003

**LIABILITIES AND EQUITY**

**CURRENT LIABILITIES**

Accounts Payable	2,176.31
Payroll Liabilities	350.00

<b>Total Current Liabilities</b>	<b>2,176.31</b>
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**LONG-TERM LIABILITIES**

<b>Total Long-Term Liabilities</b>	<b>0.00</b>
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<b>Total Liabilities</b>	<b><u>2,176.31</u></b>
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**EQUITY**

Opening Bal Equity	56,000.00
Owner's Equity	19,000.00
Retained Earnings	0.00
Net Income	0.00

<b>Total Equity</b>	<b><u>75,000.00</u></b>
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<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u><u>77,176.31</u></u></b>
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