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June 15, 2011
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AZ CORP COMMISSION
DOCKET CONTROL

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

Arizona Corporation Commission
DOCKETED

JUN 16 2011

RE: WiMacTel, Inc. Data Request Response
Docket No. T-20766A-10-0433

DOCKETED BY

Dear Sir/Madam:

Enclosed for filing are the original and thirteen (13) copies of the data request response of WiMacTel, Inc.

Also please adjust the record for this application to reflect the change in Corporate Address for WiMacTel, Inc.

New Address
WiMacTel, Inc.
2225 East Bayshore Road, Suite 200
Palo Alto, CA 94303-3220

Old Address
WiMacTel, Inc.
1882 Porter Lake Drive, Suite 101
Sarasota, FL 34240

All telephone, fax and e-mail information for the company has not changed as a result of this move.

Please acknowledge receipt of this filing by date stamping the extra copy of this cover letter and returning it in the self-addressed, stamped envelope enclosed for this purpose.

Any questions you may have regarding this filing may be directed to me at (407) 740-3001 or via e-mail at tforte@tminc.com. Thank you for your assistance in this matter.

Sincerely,

Thomas M. Forte
Consultant to WiMacTel, Inc.

Enclosures

cc: James MacKenzie – WiMacTel, Inc. (E-Mail)
file: WiMacTel – AZ Local
tms: AZ11000

STAFF'S FIRST SET OF DATA REQUESTS FOR
WIMACTEL, INC.
DOCKET NO. T-20766A-IO-0433

Please make sure each numbered item and each part of the item is answered completely. In order for Staff to continue with its review of this Application, the following information must be submitted:

PJG 1-1 Please provide a copy of WiMacTel's Certificate of Good Standing in Arizona. Refer to item A-8(1) of the Application form.

Response: See Attachment I

PJG 1-2 Please provide audited 2008 and 2009 financial statements of the parent company, QuorTech Equities.

Response: See Attachment II

PJG 1-3 Please provide 2010 audited financial statements for QuorTech Equities when the information is available.

Response: See Attachment II

PJG 1-4 Please provide the net book value of all Arizona jurisdictional assets as requested in item (B-4) of the Application.

Response: WiMacTel, Inc. has not jurisdictional assets within Arizona.

PJG 1-5 Has WiMacTel starting providing intrastate long distance and/or alternative operator services telecommunications services in any states that it has been approved to do so? If so, please list the states.

Response: See Attachment III

PJG 1-6 In WiMacTel's proposed interexchange tariff AZ C.C., on Original Page No. 17, at 3.5.1, the acronym ANI is used within the maximum rate billing descriptions. The ANI acronym is not defined in the tariff definitions on Original Page Nos. 6 or 7. Please provide a replacement definition tariff page which includes a definition of ANI.

Response: See Attachment IV

STAFF'S FIRST SET OF DATA REQUESTS FOR
WIMACTEL, INC.
DOCKET NO. T-20766A-IO-0433

PJG 1-7 In WiMacTel's proposed interexchange tariff AZ C.C., on Original Page No. 18, at 4.1.1, and in its proposed Operator Services Tariff, on Original Page No. 20, at 4.1.1, the Intrastate Directory Assistance, per call rates are listed as \$3.74 (maximum) and \$2.49 (minimum). The Intrastate Directory Assistance rates of some other service providers within Arizona are as follows: Qwest, at \$1.15 with call completion and Cox, at \$1.00 (current) and \$2.00 (maximum) with call completion. Please explain how WiMacTel's rates compare to the standard. Otherwise, Staff recommends that WiMacTel modify its Intrastate Directory Assistance, per call rates and file proposed replacement tariff pages.

Response: WiMacTel believes that its IXC rates should be able to be on par with the current AT&T Communications of the Mountain States, Inc. as defined in Section 4.10.1 which has a maximum DA rate of \$3.00 and a current rate of \$2.49, as defined in the corresponding price list. The Current AT&T pages, as found on the AT&T Tariff website are provided in Attachment V. The company is provided updated tariff pages for Arizona Tariff No. 1 - Page 18 and Arizona Tariff No. 2 - Page 20 adjusting the maximum rate downward to the \$3.00 AT&T maximum.

PJG 1-8 In WiMacTel's proposed Operator Services Tariff, on Original Page No. 19, at 3.5.2, and on Original Page No. 21, at 5.1.2, the Per Call Services Charges, including the Premise Imposed Fee are above the allowable maximum rates for a provider of Alternative Operator Services providing service in Arizona. Attached are Schedule 1 and Schedule 2 identifying the maximum interLATA and intraLATA rates that are allowed by this Commission for providers of Alternative Operator Services. Staff recommends that WiMacTel modify its rates and file proposed replacement tariff pages.

Response: See Attachment VI

PJG 1-9 Please provide a sample legal notice for Staff's review prior to publication. Information regarding the legal notice can be found on the Commission's website at WWW.cc.state.az.us.

Response: See Attachment VII

WIMACTEL, INC.
DOCKET NO. T-20766A-IO-0433
Attachment I
AZ Certificate of Good Standing

STATE OF ARIZONA



Office of the
CORPORATION COMMISSION
CERTIFICATE OF GOOD STANDING

To all to whom these presents shall come, greeting:

I, Ernest G. Johnson, Executive Director of the Arizona Corporation Commission, do hereby certify that

*****WIMACTEL, INC.*****

a foreign corporation organized under the laws of Delaware did obtain authority to transact business in the State of Arizona on the 2nd day of June 2010.

I further certify that according to the records of the Arizona Corporation Commission, as of the date set forth hereunder, the said corporation has not had its authority revoked for failure to comply with the provisions of the Arizona Business Corporation Act; and that its most recent Annual Report, subject to the provisions of A.R.S. sections 10-122, 10-123, 10-125 & 10-1622, has been delivered to the Arizona Corporation Commission for filing; and that the said corporation has not filed an Application for Withdrawal as of the date of this certificate.

This certificate relates only to the legal authority of the above named entity as of the date issued. This certificate is not to be construed as an endorsement, recommendation, or notice of approval of the entity's condition or business activities and practices.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official seal of the Arizona Corporation Commission. Done at Phoenix, the Capital, this 13th Day of June, 2011, A. D.



A handwritten signature in black ink, appearing to read "E G Johnson".

Executive Director

By: _____ 627145

WIMACTEL, INC.
DOCKET NO. T-20766A-IO-0433
Attachment II
QuorTech Equities Financial Statements
2008, 2009 and 2010

WiMacTel Updated 12 Financial Statement - 12 months

QuorTech Equities Ltd. is a privately held corporation and does not have any audited financial statements. However the company does have their financial statements reviewed each year by an outside accounting firm (see attached).

WiMacTel is also providing a copy of its May 2011 YTD and Year End 2010 statements for a one year picture of the financial status of the company as well.

Attachment II-A
QuorTech Equities Financial Statements
2008, 2009 and 2010

QuorTech Equities Ltd.

Consolidated Financial Statements
(Unaudited)
December 31, 2010

March 10, 2011

Review Engagement Report

To the Shareholders of
QuorTech Equities Ltd.

We have reviewed the consolidated balance sheet of **QuorTech Equities Ltd.** as at December 31, 2010 and the consolidated statements of income and deficit, comprehensive income, and cash flows for the year then ended. Our review was made in accordance with Canadian generally accepted standards for review engagements and accordingly consisted primarily of enquiry, analytical procedures and discussion related to information supplied to us by the Company.

A review does not constitute an audit and consequently we do not express an audit opinion on these financial statements.

Based on our review, nothing has come to our attention that causes us to believe that these consolidated financial statements are not, in all material respects, in accordance with Canadian generally accepted accounting principles.

The financial statements as at December 31, 2009 and for the year then ended have not been reviewed.

PricewaterhouseCoopers LLP

Chartered Accountants

QuorTech Equities Ltd.

Consolidated Balance Sheet

(Unaudited)

As at December 31, 2010

	2010 \$	2009 \$
Assets		
Current assets		
Cash	133,496	149,905
Accounts receivable	560,675	821,747
Investment tax credits recoverable	478,000	428,327
Prepays and deposits	9,550	6,500
Future income tax asset (note 15)	200,000	200,000
Inventory (note 3)	172,325	263,236
	<u>1,554,046</u>	<u>1,869,715</u>
Equipment (note 4)	256,892	9,723
Intangible assets (note 5)	314,175	-
	<u>2,125,113</u>	<u>1,879,438</u>
Liabilities		
Current liabilities		
Accounts payable and accrued liabilities	1,007,600	1,395,434
Current portion of long-term debt	50,000	-
Short-term loans (note 6)	204,000	-
Future income tax liability (note 15)	66,000	82,000
	<u>1,327,600</u>	<u>1,477,434</u>
Shareholder loans (note 7)	81,208	81,208
Long-term debt (note 8)	50,000	124,688
	<u>1,458,808</u>	<u>1,683,330</u>
Shareholders' Equity		
Share capital (note 9)	100	389,104
Preferred shares of a subsidiary (note 9)	639,923	639,923
Contributed surplus (note 9)	389,004	-
Translation adjustment	28,384	59,882
Deficit	(391,106)	(892,801)
	<u>666,305</u>	<u>196,108</u>
	<u>2,125,113</u>	<u>1,879,438</u>

Approved by the Board of Directors

Director

Director

QuorTech Equities Ltd.

Consolidated Statement of Income and Deficit

(Unaudited)

For the year ended December 31, 2010

	2010 \$	2009 \$
Revenue	4,237,068	5,057,378
Cost of sales	1,323,368	2,043,645
Gross profit	2,913,700	3,013,733
Sales expenses	341,619	536,922
Operating expenses		
Accounting and professional fees	211,756	157,229
Advertising and promotion	3,000	3,388
Amortization and depreciation	28,267	6,973
Automotive	47,766	43,932
Bad debts	56,521	4,631
Bank charges and interest	43,797	47,050
Business and property taxes	11,000	6,991
Contract services	60,000	-
Computer supplies and lease	66,814	63,960
Insurance and licenses	44,390	6,477
Equipment rentals	77,616	105,874
Management and director fees	560,000	498,656
Office	4,123	44,922
Product development	642,643	627,192
Rent and storage	112,497	95,687
Supplies and equipment rental	847	5,515
Salaries and wages and fringe	581,528	455,312
Telephone and utilities	103,985	67,746
Travel and conferences	28,235	68,279
	2,684,785	2,309,814
Other income		
Investment tax credits	686,181	428,307
Reversal of prior year warranty and other accruals	69,290	50,000
	755,471	478,307
Net income before income tax	642,767	645,304
Income tax expense (recovery)		
Current	157,072	-
Future	(16,000)	82,000
Net income for the year	501,695	563,304
Deficit – Beginning of year	(892,801)	(1,456,105)
Deficit – End of year	(391,106)	(892,801)

QuorTech Equities Ltd.

Consolidated Statement of Comprehensive Income

(Unaudited)

For the year ended December 31, 2010

	2010 \$	2009 \$
Net income for the year	501,695	563,304
Other comprehensive income (losses)		
Unrealized gains (losses) from the translation of self-sustaining foreign operations	<u>(31,498)</u>	<u>26,479</u>
Comprehensive income for the year	<u>470,197</u>	<u>589,783</u>

QuorTech Equities Ltd.

Consolidated Statement of Cash Flows

(Unaudited)

For the year ended December 31, 2010

	2010 \$	2009 \$
Cash provided by (used in)		
Operating activities		
Net income for the year	501,695	645,304
Item not affecting cash		
Depreciation and amortization	28,267	6,973
	<u>529,962</u>	<u>652,277</u>
Change in non-cash working capital	(136,072)	(1,355,210)
	<u>393,890</u>	<u>(702,933)</u>
Investing activities		
Intangible assets	(264,175)	-
(Purchase) disposal of equipment	(225,436)	17,910
	<u>(489,611)</u>	<u>17,910</u>
Financing activities		
Long-term debt repayments	(124,688)	(58,317)
Short term loans	204,000	-
Contributed surplus	-	388,994
Other	-	54,688
	<u>79,312</u>	<u>385,365</u>
Decrease in cash	(16,409)	(299,658)
Cash – Beginning of year	149,905	449,563
Cash – End of year	<u>133,496</u>	<u>149,905</u>
Non-cash transactions		
Intangible assets and equipment acquired in exchange for long-term debt	100,000	-
Supplemental information		
Interest	25,567	8,669
Income tax paid	36,671	-

QuorTech Equities Ltd.

Notes to Consolidated Financial Statements

(Unaudited)

December 31, 2010

1 Nature of operations

These consolidated financial statements are those of QuorTech Equities Ltd. (the "Company") which commenced operations in 2004. The Company designs, manufactures and sells telephony products and services that combine pay phone technology in combination with its own wireless device proprietary technology to connect people geographically.

On December 31, 2010, the Company acquired all of the shares of Quortech Canada Inc. ("QCI") from its shareholders. QCI is largely inactive and the acquisition had no material impact on these consolidated financial statements.

2 Significant accounting policies and future accounting developments

The accompanying consolidated financial statements of the Company have been prepared in accordance with Canadian generally accepted accounting principles ("Canadian GAAP").

a) Consolidation

These consolidated financial statements include the accounts of the Company and its wholly-owned subsidiaries WiMacTel Inc., QuorTech Solutions Inc. ("QSI"), QCI and iTechnology Customer Service and Support Inc. WiMacTel Inc. and QSI are companies incorporated in the United States of America.

b) Revenue recognition

The Company's products consist of telephony payphones, wireless devices and operator and telephony services, credit card processing and telephony polling.

Revenue from the sale of hardware devices is recognized upon delivery of products or when title passes to the customer, the customer has accepted the product, the price to the customer is fixed or determinable and collectability is reasonably assured. The costs or losses associated with returns and warranties are estimated and accrued at the time of sale. Revenues for credit card services and telephone polling are recognized as earned.

c) Cash and cash equivalents

Cash and cash equivalents consists of cash on deposit and highly liquid short-term interest bearing securities which can be exchanged for cash upon demand or which mature within three months of the date of purchase. Cash and cash equivalents are held with highly rated financial institutions.

d) Inventory

Inventories are valued at the lower of cost and net realizable value. Net realizable value is defined as the estimated selling price less estimated costs of completion and sale. Provisions for obsolete inventory are

QuorTech Equities Ltd.

Notes to Consolidated Financial Statements

(Unaudited)

December 31, 2010

based on management's best estimates which consider a variety of factors that may affect the carrying values of inventories. These factors include, but are not limited to, market demand, technology changes and design changes.

e) Intangible assets

Intangible assets, including licenses, registrations and internally developed software, are recorded at cost less amortization with amortization recorded on a straight-line basis over the estimated life.

f) Scientific research and experimental development tax credits

The Company is entitled to Scientific Research and Experimental Development ("SRED") investment tax credits based on certain product research and development costs incurred. SRED investment tax credits are recognized as "other income" when the recovery of the credits is reasonably assured.

g) Equipment

Equipment is recorded at cost and is amortized using the following methods and rates:

Computer hardware	–	20% declining balance method
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h) Impairment of long-lived assets

Equipment and intangible assets are regularly reviewed by management for impairment whenever events or changes in circumstances indicate that the carrying value of an asset may not be recoverable. Impairment is assessed by comparing the carrying amount of an asset with the sum of the undiscounted cash flows expected from its use or disposal. If such assets are considered impaired, the impairment loss to be recognized is measured by the amount by which the carrying amount of the assets exceed the fair value, generally determined on a discounted cash flow basis. Any impairment results in a write-down of the asset and a charge to income during the year.

i) Income taxes

The Company utilizes the liability method of accounting for the tax effect of temporary differences between carrying amount of assets and liabilities in the financial statements and their carrying amount for *income tax purposes*. *Temporary differences* arise when the realization of an asset or the settlement of a liability would give rise to either an increase or decrease in the Company's income taxes payable for the year or a later period. Future income tax liabilities or income tax recoveries are recorded at the income tax rates that are expected to apply when the future income tax asset or liability is realized. Income tax expense is the tax payable for the period and the change during the period in future income tax assets and liabilities.

QuorTech Equities Ltd.

Notes to Consolidated Financial Statements

(Unaudited)

December 31, 2010

Management assesses whether it is more likely than not that deductible temporary differences, unused tax losses, and other income tax reductions will be realized. To the extent that it is more likely than not that some or a portion of the assets will not be realized, a valuation allowance is recorded to reduce the future income tax asset to the amount that is more likely than not to be realized.

j) Foreign currency translation

Revenues and expenses denominated in foreign currencies are translated at the rate of exchange in effect on the date of the transaction. Carrying values of monetary assets and liabilities reflect the exchange rates at the balance sheet dates. Gains and losses on translation or settlement are included in the statement of operations.

k) Use of estimates

The presentation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reported period. Actual results could differ from these estimates. In particular, the recoverability of accounts receivable, investment tax credits recoverable, and future income tax assets, the valuation of inventory, the useful life of equipment and intangible assets for the purpose of calculating amortization and the recoverability of intangible assets require the use of estimates.

l) Comprehensive income

Comprehensive income is comprised of net earnings or loss and other comprehensive income ("OCI"). OCI represents the change in equity for a period that arises from items such as unrealized gains and losses on available-for-sale securities and unrealized exchange gains and losses from the translation of the financial statements of self-sustaining foreign subsidiaries. OCI is presented net of tax.

m) Financial instruments

A financial asset is cash or a contractual right to receive cash or another financial asset, including equity instruments, from another party. A financial liability is the contractual obligation to deliver cash or another financial asset to another party.

The Company records all financial instruments initially at fair-value and subsequently accounts for the financial instruments based on one of five classifications: held for trading, held-to maturity, other liabilities, loans and receivables or available-for-sale. The classification of a financial instrument depends on its characteristics and the purpose for which it was acquired.

QuorTech Equities Ltd.

Notes to Consolidated Financial Statements

(Unaudited)

December 31, 2010

3 Inventory

	2010 \$	2009 \$
Parts	122,325	263,236
Finished goods	50,000	-
	<u>172,325</u>	<u>263,236</u>

4 Property, plant and equipment

	2010		
	Cost \$	Accumulated amortization \$	Net \$
Computer hardware	310,302	53,410	256,892
	<u>2009</u>		
	Cost \$	Accumulated amortization \$	Net \$
Computer hardware	34,866	25,123	9,723

5 Intangible assets

During the year, the Company acquired certain registrations and related intangible assets in an arms-length transaction. The Company also incurred costs in WiMacTel Inc. relating to registration licence and related assets. These assets will be amortized once WiMacTel Inc. commences operations.

QuorTech Equities Ltd.

Notes to Consolidated Financial Statements

(Unaudited)

December 31, 2010

6 Short-term loans

	2010 \$	2009 \$
SR&ED tax credit financing loan, to a maximum of \$350,000, bearing interest at 2.25% per month. Principal amount and all accrued interest payable two business days after receipt of the 2010 SR&ED tax credit refund, with a maximum term of twelve months. First charge general security agreement on all assets of the Company and additional priority agreement on the Company's SR&ED receivable for 2009 and 2010 and any subsequent years' SR&ED claim refund and a personal guarantee by the principal shareholders.	200,000	-
Unsecured loan with no interest or fixed terms of repayment.	4,000	-
	<u>204,000</u>	<u>-</u>

7 Shareholder loans

The amounts are unsecured and non-interest bearing. The amount has been classified as long-term as the shareholders have waived their rights to payment in the next fiscal year under a financing agreement subsequent to year end (note 13).

8 Long-term debt

	2010 \$	2009 \$
Loan in the amount of \$100,000 US dollars to assist with the purchase of assets, non-interest bearing, payable in two equal instalments of \$50,000 US dollars in 2011 and 2012.	100,000	-
Loans repaid during the year	-	124,688
	<u>100,000</u>	<u>124,688</u>
Less: Current portion	50,000	-
	<u>50,000</u>	<u>124,688</u>

The Company has available a revolving demand facility in the amount of \$100,000, interest charged at the Royal Bank prime plus 2.5% per annum. This facility is secured by a first ranking in all personal property of iTechnology Customer Service and Support Inc., and guarantees of \$100,000 from the shareholders. At year end, no amounts have been drawn on this facility.

QuorTech Equities Ltd.

Notes to Consolidated Financial Statements

(Unaudited)

December 31, 2010

9 Share capital

a) Authorized

Unlimited Class A common voting shares

b) Issued

	2010 \$	2009 \$
100 Class A voting shares	100	100
639,923 non-voting preferred shares of a subsidiary held by an arms-length third party, redeemable at the option the Company for consideration of \$639,923	639,923	639,923

c) Contributed surplus

Certain amounts have been advanced by shareholders in anticipation of the issuance of further common shares. The shareholders have waived their right to demand repayment of these amounts and common shares will be issued subsequent to year end. Once the shares have been issued, contributed surplus will be transferred to share capital.

10 Commitments

The Company is committed for minimum annual leased office space, including estimated operating costs. The total remaining commitments for each fiscal period noted are as follows:

	\$
2011	62,032
2012	40,233
2013	40,233
2014	20,116
	<u>162,614</u>

QuorTech Equities Ltd.

Notes to Consolidated Financial Statements

(Unaudited)

December 31, 2010

The Company is committed for minimum annual equipment rentals. The total remaining commitments for each fiscal period noted are as follows:

	\$
2011	171,657
2012	150,724
2013	38,134
	<u>360,515</u>

11 Capital management

The Company's primary objectives when managing capital are to profitably grow its business while maintaining adequate financing flexibility to fund new investment opportunities and other unanticipated requirements or opportunities that may arise. Profitable growth is defined as earnings growth commensurate with the additional capital being invested in the business in order that the Company earns an appropriate rate of return on that capital. The Company's capital structure is comprised of shareholders' equity, shareholders loans and long-term debt. The Company's objectives when managing its capital structure are to:

- Maintain sufficient cash and cash equivalents to finance operations; and
- Minimize dilution to shareholders.

The Company monitors its financing requirements through regular forecasting of its cash position. Financing decisions are based on the timing and extent of expected operating and capital cash outlays. Factors considered when determining whether to issue new debt or equity include the amount of cash estimated to be required, the availability of debt or equity capital and the related costs, and the need to balance value creation for shareholders against the increased liquidity risks associated with debt. The Company has limited cash resources to make necessary capital investments and to fund acquisitions. The Company will require additional equity and/or debt capital to fund any significant acquisition or development opportunities. The Company's capital management objectives have not changed over the periods presented.

12 Financial Instruments and risk management

The Company's financial assets and liabilities are comprised of cash and cash equivalents, accounts receivable, investment tax credits recoverable, accounts payable and accrued liabilities, long-term debt, short-term loans and shareholder loans.

a) Fair value of financial assets and liabilities

The fair values of financial instruments classified as current assets and current liabilities as well as long-term debt, approximate their carrying amounts. The fair value of shareholder loans is not readily determinable as a result of non-arms-length terms.

QuorTech Equities Ltd.

Notes to Consolidated Financial Statements

(Unaudited)

December 31, 2010

b) Risks associated with financial assets and liabilities

The Company is exposed to financial risks arising from normal course business operations. The financial risks include liquidity risk, market risk relating to foreign exchange rates and interest rates and credit risk.

i) Liquidity Risk

Liquidity risk is the risk that the Company will encounter difficulties in meeting its financial liability obligations. The Company manages its liquidity risk by forecasting its cash requirements on a regular basis and seeks additional financing based on those forecasts. Since inception, the Company has financed its cash requirements primarily through internal operations, shareholder loans and other debt.

ii) Market Risk

Market risk is the risk that the fair value or future cash flows of financial instruments will fluctuate as a result of changes in market prices and is comprised of the following:

Foreign Exchange Risk

The Company earns certain revenue and incurs certain operating expenses and capital expenditures in U.S. dollars. Accordingly, fluctuations in the exchange rate between the U.S. and Canadian dollar will have an effect on the Company's reported results.

The Company's foreign exchange gain/loss is primarily comprised of fluctuation in exchange rates on U.S. dollar transactions between the date a receivable or payable is recorded and the date it is received or paid. A \$0.01 per dollar appreciation in the U.S. to Canadian dollar exchange rate would have had an immaterial effect on net income (loss) for the twelve months ended December 31, 2010.

The Company's policy with respect to foreign currency risk management is to obtain natural hedges of revenue and expenses to the extent possible. The Company does not speculate in foreign currency and remains at risk to the market where natural hedges are not in place.

Interest Rate Risk

Interest rate risk is the risk that the value of a financial instrument will fluctuate as a result of changes in market interest rates. The Company is not exposed to material interest rate risk.

QuorTech Equities Ltd.

Notes to Consolidated Financial Statements

(Unaudited)

December 31, 2010

iii) Credit Risk

Credit risk is the risk that the counterparty to a financial asset will default, resulting in the Company incurring a financial loss. The Company has policies and procedures in place to govern the credit risk it will assume. The maximum credit risk exposure associated with cash, accounts receivable and investment tax credits recoverable is the total carrying value.

All of the Company's accounts receivable are current amounts due in fiscal 2010. At December 31, 2010, the Company did not believe any accounts required an allowance for doubtful accounts.

13 Subsequent events

On February 17, 2011, the Company signed a letter of offer with a Canadian financial institution under which the Company will receive a loan in the amount of \$500,000. The loan will bear interest at 15.5% annually and will be repayable in monthly principal instalments of \$13,500, with final payment of \$162,500 due January 2, 2014. The loan will be secured by a first charge on all intangible assets, including intellectual property, patents, and trademarks, security interest in all present and after-acquired personal property and guarantees from the shareholders. As well, security includes an assignment of the life insurance policies of the shareholders in the amount of \$500,000, an unlimited corporate guarantee of a subsidiary of shareholder loans and a pledge of all investment property of subsidiaries.

14 Related party transactions

During the year, the following related party transactions occurred:

	2010 \$	2009 \$
Management and director fees paid to companies controlled by shareholders	560,000	495,000
Expenses paid to a company controlled by a shareholder. The amount is recorded in travel expenses.	20,151	-
	<u>580,151</u>	<u>495,000</u>

The transactions with the related parties are in the normal course of operations and are measured at the exchange amount, which is the amount of consideration established and agreed to by all parties.

Included in accounts payable is \$178,500 (2009 – \$nil) due to related parties for management and directors' fees.

QuorTech Equities Ltd.

Notes to Consolidated Financial Statements

(Unaudited)

December 31, 2010

15 Income taxes

Future income tax assets represents the estimated tax benefit from losses carried forward of approximately \$800,000 in one of the Company's United States subdivision. The losses begin to expire in 2025.

Future income tax liabilities represent the estimated tax on temporary differences related to investment tax credits and certain tax reserves.



QUORTECH CONSOLIDATED

**(QuorTech Solutions Inc. and
iTechnology Customer Service and Support Inc. and
QuorTech Freight and Logistics Inc.)**

FINANCIAL STATEMENTS

December 31 2009

To The Shareholders
**QUORTECH SOLUTIONS INC. and
ITECHNOLOGY CUSTOMER SERVICE &
SUPPORT INC. and QuorTech Freight and Logistics
Inc.**

NOTICE TO READER REPORT

We have compiled the Consolidated Balance Sheet and Income Statement consisting of the company's **ITECHNOLOGY CUSTOMER SERVICE & SUPPORT INC. and QUORTECH SOLUTIONS INC. and QUORTECH FREIGHT AND LOGISTICS INC.** as at **DECEMBER 31, 2009** for the year then ended.

Our compilation was made in accordance with generally accepted standards for notice to reader reports and accordingly consists from information provided by management of the company.

Our compilation does not constitute an audit, review nor have we attempted to verify the accuracy or completeness of such information.

Readers are cautioned that these statements may not be appropriate for their purposes

Marimco Ltd.

Marimco Management Consultants Ltd.

Calgary, Alberta
April 19, 2010

MARIMCO MANAGEMENT CONSULTANTS LTD.

**QuorTech Equities Consolidated
Balance Sheet
31-Dec-09**

(With Prior Period Information For Comparison)

	2009	2008
Current Assets		
Bank	149,905	448,363
Accounts Receivable US	207,907	402,795
Accounts Receivable Cdn	738,348	118,413
Accounts Receivable allowance	(20,317)	(20,317)
Prepays & Deposits	6,700	0
Deferred Income Tax	200,000	200,000
Inventory and Work In Process and Reserves	263,000	0
Total Current Assets	1,545,543	1,149,254
Fixed Assets		
Equipment	606,312	624,222
Accum Depre	(596,589)	(589,615)
Total Fixed Assets	9,723	34,607
Other Assets		
Reorganization Costs	160,000	160,000
Other Intangibles	5,900	5,900
Amortization intangibles	(46,036)	(46,036)
Total Other Assets	119,864	119,864
Total Assets	1,675,130	1,303,725
Current Liabilities		
Accounts Payable US	551,967	310,804
Accounts Payable Cdn	527,410	716,326
GSTHST and Sales Tax Payable	(2,700)	6,321
Payroll and Income Tax Payable	39,637	6,184
Purchases Receipt Liability	0	21,586
Service Receipt Accrual	0	(8,567)
Accrued Expenses	240,000	772,810
Interest Payable	0	10,270
Accrued Warranty Liability and Other Liability	156,611	4,000
Deferred Revenue	100,000	100,000
Accrued Wages, Commissions and Vacation	36,000	32,956
Total Current Liabilities	1,648,925	1,972,690
Long Term Liabilities		
Pacific Crest	70,000	128,317
QEL Equity/Millennium	169,512	0
QE, IBT, iTechcss, iTechcon	81,208	81,208
	320,720	209,525
	1,969,645	2,182,215
Shareholder Equity		
Translation Adjustment	33,503	33,403
Share Capital Common and Paid Up Capital	110	110
Share Capital Preferred	639,923	639,923
Retained Earnings (Deficit)	(968,051)	(1,551,926)
Total Shareholder Equity	(294,515)	(878,490)
Total Liabilities and Equity	1,675,130	1,303,725

MARIMCO MANAGEMENT CONSULTANTS LTD.

**QuorTech Equities Consolidated
Statement of Income and Retained Earnings
For The Year Ended December 31 2009
With Prior Year Figures for Comparison**

	2009	2008
Revenue	4,866,594	8,833,213
Cost of Sales	2,055,021	5,312,917
Gross Profit	2,811,573	3,520,296
	57.77%	39.85%
Sales Expenses		
Payroll	334,998	
Property Tax	10,745	
Insurance Operations	33,235	
Storage	550	
Telecommunications	4,944	
Other	57,932	
	<u>442,404</u>	
Operating Expenses		
Accounting and Professional Fees	157,225	165,823
Advertising & Promotions	3,358	3,970
Amortization/Depreciation	6,973	27,883
Automotive	43,932	45,997
Bad Debts	7,173	118,617
Bank Charges	38,560	0
Business and Property Taxes	6,000	10,496
Contract Services	91,564	0
Computer Supplies and Lease	58,639	35,914
Insurance, Licenses	11,268	41,310
Equipment Rentals	105,874	178,906
Interest on Long Term Debt	0	(4,669)
Management and Director Fees	505,856	633,226
Office	37,161	55,587
Product Development (net)	535,630	485,629
Rent and Storage	112,167	174,120
Supplies and Equipment Rental	0	14,117
Salaries and Wages and Fringe	535,186	1,040,985
Telephone and Utilities	68,018	32,622
Travel and Conferences	73,622	160,234
Warranty	(50,000)	221,740
Total Operating Expenses	2,348,206	3,442,507
Net Operating Income (Loss) Before Other Items	20,963	77,789
Other Income (Expenses)	318,284	81,320
Net Operating Income (Loss) Before Taxes	339,247	159,109
Provision for income tax (recoverable)	0	0
Net Income (Loss) For The Period	339,247	159,109
Retained Earnings (Deficit)		
Beginning of Year	(1,551,926)	(1,541,044)
Prior Period Adjustments	244,628	(169,991)
End of Year	(968,051)	(1,551,926)

MARIMCO MANAGEMENT CONSULTANTS LTD.

Attachment II-B
WiMacTel Updated 12 Financial Statement - 12 months

WiMacTel Inc.
Balance Sheet
As At March 31, 2011

	2011 Mar 31	2010 Dec 31
Current Assets		
Bank	27,855	18,723
Other	101	1
Accounts Receivable	363,081	18,405
Total Current Assets	391,037	37,129
Fixed Assets		
Computer Hardware	62,500	62,500
Total Fixed Assets	62,500	62,500
Other Assets		
Other Intangibles	351,008	314,175
Total Other Assets	351,008	314,175
Total Assets	804,545	413,804
Current Liabilities		
Accounts Payable and Accrued Liabilities	188,649	4,341
Current portion due to NBI	50,000	50,000
Due to QSI	60,681	50,681
Due to iTechnology	434,074	259,265
Total Current Liabilities	733,404	364,287
Long Term Liabilities		
Due to NBI	37,499	50,000
Total Long Term Liabilities	37,499	50,000
Shareholder Equity		
Share Capital Common	101	1
Retained Earnings (Deficit)	33,541	(484)
Total Shareholder Equity	33,642	(483)
Total Shareholder Equity & Liabilities	804,545	413,804

WiMacTel Inc.
Statement of Income and Retained Earnings
For The Three Months Then Ended March 31, 2011

	2011	2010
Revenue	418,320	113,773
	418,320	113,773
Cost of Goods Sold	358,599	37,407
Gross Profit	59,721	76,366
	14%	67%
Operating Expenses		
Accounting and Legal Fees	11,586	9,664
Interest and Bank Charges	418	20
Office and General	4,122	360
Sales Travel	0	57,000
Telephone and Utilities	9,570	9,321
Travel and Conferences	0	485
Total Operating Expenses	25,696	76,850
Net Operating (Loss) Income Before Tax	34,025	(484)
Provision for current income tax	0	0
Net Income For The Year	34,025	(484)
Retained Earnings		
Beginning of Year	(484)	0
Prior Period Adjustment SRED	0	0
End of Year	33,541	(484)

WiMacTel Inc.
Statement of Changes In Financial Position
For The Three Months Then Ended March 31, 2011
(With Prior Period Information For Comparison)

	2011 Mar 31 \$	2010 Dec 31 \$
Operations		
Net Income (loss)	34,025	(484)
Add non cash depreciation and amortization	0	0
Cash From Operations	34,025	(484)
Changes in non-cash components of working capital	(160,468)	35,937
	(126,443)	35,453
Investment		
(Purchase) and Disposition of capital assets	(36,833)	(251,675)
(Purchase) and Disposition of capital assets	0	(125,001)
	(36,833)	(376,676)
Financing		
Increase (Retire) Due to NBI	(12,501)	50,000
Issued Common Stock	100	0
Increased (Retire) Due to related	184,809	309,946
	172,408	359,946
Excess of cash provided (used)	9,132	18,723
Cash beginning of year	18,723	0
Cash end of year	27,855	18,723

WIMACTEL INC.

FINANCIAL STATEMENTS

December 31 2010

MARIMCO MANAGEMENT CONSULTANTS LTD.

To The Shareholders
WIMACTEL INC.

NOTICE TO READER REPORT

We have compiled the Balance Sheet and Income Statement consisting of **WIMACTEL INC.** as at **DECEMBER 31, 2010** for the year then ended.

Our compilation was made in accordance with generally accepted standards for notice to reader reports and accordingly consists from information provided by management of the company.

Our compilation does not constitute an audit, review nor have we attempted to verify the accuracy or completeness of such information.

Readers are cautioned that these statements may not be appropriate for their purposes

Marimco Ltd.

Marimco Management Consultants Ltd.

Calgary, Alberta
January 18, 2011

MARIMCO MANAGEMENT CONSULTANTS LTD.

WiMacTel Inc.
Balance Sheet
As At December 31, 2010

2010
Dec 31

Current Assets

Bank	18,723
Other	1
Accounts Receivable	18,405

Total Current Assets **37,129**

Fixed Assets

Computer Hardware	62,500
-------------------	--------

Total Fixed Assets **62,500**

Other Assets

Other Intangibles	314,175
-------------------	---------

Total Other Assets **314,175**

Total Assets **413,804**

Current Liabilities

Accounts Payable and Accrued Liabilities	4,341
Current portion due to NBI	50,000
Due to QSI	50,681
Due to iTechnology	259,265

Total Current Liabilities **364,287**

Long Term Liabilities

Due to NBI	50,000
------------	--------

Total Long Term Liabilities **50,000**

Shareholder Equity

Share Capital Common	1
----------------------	---

Retained Earnings (Deficit) **(484)**

Total Shareholder Equity **(483)**

Total Shareholder Equity & Liabilities **413,804**

WiMacTel Inc.
Statement of Income and Retained Earnings
For The Seven Months Then Ended December 31, 2010

2010

Revenue	113,773
	113,773
Cost of Goods Sold	37,407
Gross Profit	76,366
	67%
Operating Expenses	
Accounting and Legal Fees	9,664
Interest and Bank Charges	20
Office and General	360
Sales Travel	57,000
Telephone and Utilities	9,321
Travel and Conferences	485
Total Operating Expenses	76,850
Net Operating (Loss) Income Before Tax	(484)
Provision for current income tax	0
Net Income For The Year	(484)
Retained Earnings	
End of Year	(484)

WIMACTEL, INC.
DOCKET NO. T-20766A-IO-0433
Attachment III
List of State Certifications

The attached listing contains the status of the WiMacTel, Inc. certification requests for interexchange long distance service, alternative operator services and competitive local exchange services. The company is providing interexchange and/or alternative operator services in all certificated states at this point in time.

WIMACTEL, Inc. Certification Status

Authorized States	Name Utilized	CLEC Certification	Approval Date	IXC Certification	Approval Date
Alabama	WiMacTel, Inc.	Approved	9/7/2010	Approved	9/7/2010
Arizona	WiMacTel, Inc.	Certification not requested		Pending	
Arkansas	WiMacTel, Inc.	Pending		Pending	
California	WiMacTel, Inc.	Pending		Pending	
Colorado	WiMacTel, Inc.	Approved	1/19/2011	Approved	10/21/2010
Connecticut	WiMacTel, Inc.	Pending		Pending	
Delaware	WiMacTel, Inc.	Approved	5/10/2011	Approved	5/10/2011
DC	WiMacTel, Inc.	Pending		No Filing Required	Not required
Florida	WiMacTel, Inc.	Approved	10/20/2010	Approved	7/8/2010
Georgia	WiMacTel, Inc.	Approved	3/17/2011	Approved	3/17/2011
Hawaii	WiMacTel, Inc.	Certification not requested		Approved	4/5/2011
Idaho	WiMacTel, Inc.	Certification not requested		Approved	12/1/2010
Illinois	WiMacTel, Inc.	Approved	10/6/2010	Approved	10/6/2010
Indiana	WiMacTel, Inc.	Approved	12/29/2010	Approved	12/29/2010
Iowa	WiMacTel, Inc.	Approved	4/1/2011	No Filing Required	Not required
Kansas	WiMacTel, Inc.	Approved	8/31/2010	Approved	8/31/2010
Kentucky	WiMacTel, Inc.	Approved	12/24/2010	Approved	12/24/2010
Louisiana	WiMacTel, Inc.	Pending		Pending	
Maine	WiMacTel, Inc.	Certification not requested		Pending	
Maryland	WiMacTel, Inc.	Approved	1/19/2011	Approved	1/19/2011
Massachusetts	WiMacTel, Inc.	Approved	8/25/2010	Approved	8/25/2010
Michigan	WiMacTel, Inc.	Approved	3/17/2011	Approved	On-Line
Minnesota	WiMacTel, Inc.	Approved	2/17/2011	Approved	2/17/2011
Mississippi	WiMacTel, Inc.	Approved	5/5/2011	Approved	5/5/2011
Missouri	WiMacTel, Inc.	Approved	2/5/2011	Approved	2/5/2011
Montana	WiMacTel, Inc.	Approved	On-Line	Approved	On-Line
Nebraska	WiMacTel, Inc.	Approved	1/1/2011	Approved	1/1/2011
Nevada	WiMacTel, Inc.	Approved	1/4/2011	Approved	1/4/2011
New Hampshire	WiMacTel, Inc.	Approved	11/23/2010	Approved	11/23/2010
New Jersey	WiMacTel, Inc.	Approved	5/16/2011	Approved	1/10/2011
New Mexico	WiMacTel, Inc.	Approved	9/2/2010	Approved	9/8/2010
New York	WiMacTel, Inc.	Approved	10/22/2010	Approved	10/22/2010
North Carolina	WiMacTel, Inc.	Approved	3/11/2011	Approved	12/21/2010
North Dakota	WiMacTel, Inc.	Approved	On-Line	Approved	On-Line
Ohio	WiMacTel, Inc.	Pending		Pending	
Oklahoma	WiMacTel, Inc.	Pending		Pending	
Oregon	WiMacTel, Inc.	Approved	11/5/2010	Approved	11/5/2010
Pennsylvania	WiMacTel, Inc.	Pending		Pending	
Rhode Island	WiMacTel, Inc.	Approved	11/10/2010	Approved	11/10/2010
South Carolina	WiMacTel, Inc.	Approved	10/18/2010	Approved	10/18/2010
South Dakota	WiMacTel, Inc.	Certification not requested		Pending	
Tennessee	WiMacTel, Inc.	Pending		Pending	
Texas	WiMacTel, Inc.	Approved	10/29/2010	Approved	6/24/2010
Utah	WiMacTel, Inc.	Approved	1/11/2011	No Filing Required	Not required
Vermont	WiMacTel, Inc.	Approved	11/29/2010	Approved	11/29/2010
Virginia	WiMacTel, Inc.	Certification not requested		No Filing Required	Not required
Washington	WiMacTel, Inc.	Approved	10/16/2010	Approved	10/16/2010
West Virginia	WiMacTel, Inc.	Approved	5/11/2011	Approved	5/11/2011
Wisconsin	WiMacTel, Inc.	Approved	7/26/2010	Approved	7/26/2010
Wyoming	WiMacTel, Inc.	Approved	10/29/2010	Approved	10/29/2010

WiMacTel, Inc. has never had an application for CPCN certification denied nor has it had a CPCN revoked.

6/14/2011

WIMACTEL, INC.
DOCKET NO. T-20766A-IO-0433
Attachment IV
Arizona Tariff No. 1
Amended Original Page 6

SECTION 1 - TECHNICAL TERMS AND ABBREVIATIONS

Access Line - An arrangement which connects the Customer's telephone to a WiMacTel designated switching center or point of presence.

Aggregator - Any person, excluding local exchange carriers and cellular service providers that, in the ordinary course of its operations, make telephones available to the public or to transient users of its premises, for intrastate telephone calls using a provider of operator services.

ANI - Automatic Number Identification.

Authorized User - A person, firm, corporation, or any other entity authorized by the Customer to utilize the Carrier's service.

Authorization Code - A pre-defined series of numbers to be dialed by the Customer or Authorized User upon access to the Carrier's Travel Card Service network to identify the caller and validate the caller's authorization to use the services provided.

AZ C.C. - Arizona Corporation Commission.

Company or Carrier - WiMacTel, Inc. unless otherwise clearly indicated by the context.

Customer - The person, firm, corporation or other entity which orders, cancels, amends or uses service and is responsible for payment of charges and compliance with the Company's tariff.

Dedicated Access Origination/Termination - Where access between the customer and the interexchange carrier is provided on dedicated circuits. The cost of these dedicated circuits is billed by the access provider directly to the Customer.

Equal Access - Where the local exchange company central office provides interconnection to interexchange carriers with Feature Group D circuits. In such end offices, customers presubscribe their telephone line(s) to their preferred interLATA carrier.

LEC - Local Exchange Company.

Serving Wire Center - A specified geographic point from which the vertical and horizontal coordinate is used in calculation of airline mileage.

Issued:

Effective:

Issued by: James MacKenzie, President and CEO
2225 East Bayshore Road, Suite 200
Palo Alto, CA 94303-3220

WIMACTEL, INC.
DOCKET NO. T-20766A-IO-0433
Attachment V
AT&T Maximum and Current
Directory Assistance Rates

SECTION 4 - MISCELLANEOUS SERVICES

4.1 Directory Assistance

4.1.1 Directory Assistance Service

Directory Assistance is available to Customers of WiMacTel service. A Directory Assistance charge applies to each call to the Directory Assistance Bureau. Up to two requests may be made on each call to Directory Assistance. The Directory Assistance charge applies to each call regardless of whether the Directory Assistance Bureau is able to furnish the requested telephone number.

Directory Assistance, Per Call

	Maximum	Minimum
Intrastate Directory Assistance	\$3.00	\$2.49

Issued:

Effective:

Issued by: James MacKenzie, President and CEO
2225 East Bayshore Road, Suite 200
Palo Alto, CA 94303-3220

SECTION 4 - MISCELLANEOUS SERVICES

4.1 Directory Assistance

4.1.1 Directory Assistance Service

Directory Assistance is available to Customers of WiMacTel service. A Directory Assistance charge applies to each call to the Directory Assistance Bureau. Up to two requests may be made on each call to Directory Assistance. The Directory Assistance charge applies to each call regardless of whether the Directory Assistance Bureau is able to furnish the requested telephone number.

Directory Assistance, Per Call

	Maximum	Minimum
Intrastate Directory Assistance	\$3.00	\$2.49

Issued:

Effective:

Issued by: James MacKenzie, President and CEO
2225 East Bayshore Road, Suite 200
Palo Alto, CA 94303-3220

AT&T COMMUNICATIONS OF THE MOUNTAIN STATES, INC.
ARIZONA

TELECOMMUNICATIONS SERVICES TARIFF

ISSUED: JANUARY 22, 2010

SECTION 4

EFFECTIVE: FEBRUARY 22, 2010

5TH REVISED PAGE 20

BY: CAROL PAULSEN-TARIFF ADMINISTRATOR

CANCELS 4TH REVISED PAGE 20

SECTION 4 - MESSAGE TELECOMMUNICATIONS SERVICE

4.10 AT&T DIRECTORY SERVICES

4.10.1 DIRECTORY ASSISTANCE SERVICE

Intrastate Directory Assistance service allows Customers to request information from Directory Assistance records. Customers may access this service by dialing the area code (NPA) for the telephone number(s) desired plus 555-1212. Directory Assistance charges apply to all requests. Customers are allowed a maximum of two requests for listings within the area code dialed per call to Directory Assistance. The Directory Assistance Charge applies whether or not the requested telephone number(s) is furnished (e.g., where the requested telephone number is unlisted, non-published or no record can be found). In addition to the Directory Assistance Charge, Customers are charged the appropriate Operator Service Charges as specified in Section 4.3.2. Person-to-Person and collect calls to Directory Assistance are not permitted.

Maximum Rate [1]

Per Call

\$ 3.00

(D)

(D)

Note 1: See Price List for current rates.

AT&T COMMUNICATIONS OF THE MOUNTAIN STATES, INC.
ARIZONA

TELECOMMUNICATIONS SERVICES PRICE LIST

ISSUED: DECEMBER 3, 2010

SECTION 4

EFFECTIVE: JANUARY 3, 2011

12TH REVISED PAGE 2

BY: CAROL PAULSEN-TARIFF ADMINISTRATOR

CANCELS 11TH REVISED PAGE 2

SECTION 4 - MESSAGE TELECOMMUNICATIONS SERVICE

4.9 AT&T UNLIMITED PLAN¹ (USOC: BLKNP)

RATES AND CHARGES

Eligible <u>Calls</u>	Rate Per <u>Minute</u>
Dial Station	\$0.09

(I)

Note 1: Effective June 1, 2004, Customers may no longer enroll in the AT&T Unlimited Plan. Existing Customers subscribed to the Unlimited Plan will continue to receive the benefits of the offer.

4.10.1.A DIRECTORY ASSISTANCE SERVICE

Rate per call

\$2.49

4.10.2.A RESERVED FOR FUTURE USE

4.10.3.A "00" INFO SERVICE

Rate per each two intrastate listings
or portion thereof

\$ 1.49

WIMACTEL, INC.
DOCKET NO. T-20766A-IO-0433
Attachment VI
Arizona Tariff No. 2
Original Pages 19, 20, 22, 23

SECTION 3 - DESCRIPTION OF SERVICE & RATES, (CONT'D.)

3.5 WiMacTel Operator Service Base Plan

3.5.1 IntraLATA

A. Maximum Usage Rates

Mileage Band	Day Time		Evening/Holiday		Night/Weekend	
	First Minute	Addl. Minute	First Minute	Addl. Minute	First Minute	Addl. Minute
0-10	0.3000	0.3000	0.3000	0.3000	0.3000	0.3000
11-16	0.4000	0.3000	0.3000	0.3000	0.3000	0.3000
17-22	0.4000	0.3000	0.3000	0.3000	0.3000	0.3000
23-30	0.4500	0.3000	0.3135	0.3000	0.3000	0.3000
31-40	0.4500	0.3000	0.3135	0.3000	0.3000	0.3000
41-55	0.4500	0.3000	0.3135	0.3000	0.3000	0.3000
5&-70	0.5200	0.3300	0.3590	0.3000	0.3000	0.3000
71-124	0.5200	0.3300	0.3590	0.3000	0.3000	0.3000
125-196	0.5300	0.3600	0.3590	0.3000	0.3000	0.3000
197-292	0.5800	0.3600	0.3590	0.3000	0.3000	0.3000
293 & Over	0.5800	0.3800	0.3980	0.3000	0.3300	0.3000

B. Per Call Services Charges:

	Maximum	
	Automated	Operator Assisted
Automated Calling Card:	\$1.50	\$3.50
Collect (Station to Station):	\$2.30	\$3.30
3 rd Party	\$4.50	\$6.50
Person to Person:	\$4.50	\$6.50
Credit Card	\$2.50	\$4.50
Surcharges		
Location Surcharge	\$1.00	

Billing: 1 Minute Increments

Issued:

Effective:

Issued by: James MacKenzie, President and CEO
2225 East Bayshore Road, Suite 200
Palo Alto, CA 94303-3220

SECTION 3 - DESCRIPTION OF SERVICE & RATES, (CONT'D.)

3.5 WiMacTel Operator Service Base Plan, (Cont'd.)

3.5.2 InterLATA

A. Maximum Usage Rates

Mileage Band	Day Time		Evening/Holiday		Night Weekend	
	First Minute	Addl. Minute	First Minute	Addl. Minute	First Minute	Addl. Minute
0-10	0.3000	0.3000	0.3000	0.3000	0.3000	0.3000
11-16	0.4000	0.3000	0.3000	0.3000	0.3000	0.3000
17-22	0.4000	0.3000	0.3000	0.3000	0.3000	0.3000
23-30	0.4500	0.3000	0.3135	0.30 00	0.3000	0.3000
31-40	0.5065	0.3000	0.3135	0.3000	0.3000	0.3000
41-55	0.5307	0.3332	0.3135	0.3000	0.3000	0.3000
56-70	0.5560	0.3732	0.3590	0.3000	0.3000	0.3000
71-124	0.5560	0.3865	0.3590	0.3000	0.3000	0.3000
125-196	0.5560	0.4265	0.3590	0.3000	0.3000	0.3000
197-292	0.5560	0.4799	0.3590	0.3000	0.3000	0.3000
293 &:Over	0.5800	0.4820	0.3908	0.3000	0.3000	0.3000

B. Per Call Services Charges:

	Maximum	
	Automated	Operator Assisted
Automated Calling Card:	\$1.50	\$3.50
Collect (Station to Station):	\$2.33	\$4.33
3 rd Party	\$4.66	\$6.66
Person to Person:	\$4.50	\$6.50
Credit Card	\$2.50	\$4.50
Surcharges		
Location Surcharge	\$1.00	

Billing: 1 Minute Increments

Issued:

Effective:

Issued by: James MacKenzie, President and CEO
2225 East Bayshore Road, Suite 200
Palo Alto, CA 94303-3220

SECTION 5 - CURRENT PRICE LIST

5.1 WiMacTel Operator Service Base Plan

5.1.1 IntraLATA

A. Usage Rates

Mileage Band	Day Time		Evening/Holiday		Night/Weekend	
	First Minute	Addl. Minute	First Minute	Addl. Minute	First Minute	Addl. Minute
0-10	0.3000	0.3000	0.3000	0.3000	0.3000	0.3000
11-16	0.4000	0.3000	0.3000	0.3000	0.3000	0.3000
17-22	0.4000	0.3000	0.3000	0.3000	0.3000	0.3000
23-30	0.4500	0.3000	0.3135	0.3000	0.3000	0.3000
31-40	0.4500	0.3000	0.3135	0.3000	0.3000	0.3000
41-55	0.4500	0.3000	0.3135	0.3000	0.3000	0.3000
5&-70	0.5200	0.3300	0.3590	0.3000	0.3000	0.3000
71-124	0.5200	0.3300	0.3590	0.3000	0.3000	0.3000
125-196	0.5300	0.3600	0.3590	0.3000	0.3000	0.3000
197-292	0.5800	0.3600	0.3590	0.3000	0.3000	0.3000
293 & Over	0.5800	0.3800	0.3980	0.3000	0.3300	0.3000

B. Per Call Services Charges:

	Automated	Operator Assisted
Automated Calling Card:	\$1.50	\$3.50
Collect (Station to Station):	\$2.30	\$3.30
3 rd Party	\$4.50	\$6.50
Person to Person:	\$4.50	\$6.50
Credit Card	\$2.50	\$4.50
Surcharges		
Location Surcharge	\$1.00	
Billing: 1 Minute Increments		

Issued:

Effective:

Issued by: James MacKenzie, President and CEO
2225 East Bayshore Road, Suite 200
Palo Alto, CA 94303-3220

SECTION 3 - DESCRIPTION OF SERVICE & RATES, (CONT'D.)

5.1 WiMacTel Operator Service Base Plan, (Cont'd.)

5.1.2 InterLATA

A. Usage Rates

Mileage Band	Day Time		Evening/Holiday		Night Weekend	
	First Minute	Addl. Minute	First Minute	Addl. Minute	First Minute	Addl. Minute
0-10	0.3000	0.3000	0.3000	0.3000	0.3000	0.3000
11-16	0.4000	0.3000	0.3000	0.3000	0.3000	0.3000
17-22	0.4000	0.3000	0.3000	0.3000	0.3000	0.3000
23-30	0.4500	0.3000	0.3135	0.30 00	0.3000	0.3000
31-40	0.5065	0.3000	0.3135	0.3000	0.3000	0.3000
41-55	0.5307	0.3332	0.3135	0.3000	0.3000	0.3000
56-70	0.5560	0.3732	0.3590	0.3000	0.3000	0.3000
71-124	0.5560	0.3865	0.3590	0.3000	0.3000	0.3000
125-196	0.5560	0.4265	0.3590	0.3000	0.3000	0.3000
197-292	0.5560	0.4799	0.3590	0.3000	0.3000	0.3000
293 &:Over	0.5800	0.4820	0.3908	0.3000	0.3000	0.3000

B. Per Call Services Charges:

	Automated	Operator Assisted
Automated Calling Card:	\$1.50	\$3.50
Collect (Station to Station):	\$2.33	\$4.33
3 rd Party	\$4.66	\$6.66
Person to Person:	\$4.50	\$6.50
Credit Card	\$2.50	\$4.50
Surcharges		
Location Surcharge	\$1.00	

Billing: 1 Minute Increments

Issued:

Effective:

Issued by: James MacKenzie, President and CEO
2225 East Bayshore Road, Suite 200
Palo Alto, CA 94303-3220

WIMACTEL, INC.
DOCKET NO. T-20766A-IO-0433
Attachment VII
Sample Legal Notice

**NOTICE OF APPLICATION FOR A CERTIFICATE OF CONVENIENCE AND NECESSITY TO
PROVIDE COMPETITIVE RESOLD LOCAL EXCHANGE AND INTEREXCHANGE
TELECOMMUNICATIONS SERVICE BY WIMACTEL, INC.**

WiMacTel, Inc. ("Applicant") has filed with the Arizona Corporation Commission ("Commission") an application for a Certificate of Convenience and Necessity ("Certificate") to provide competitive resold local and interexchange telecommunications services in the State of Arizona. Applicant will be required by the Commission to provide these services 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 applications, 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 the Applicant, at 2225 East Bayshore Road, Suite 200, Palo Alto, CA 94303-3220.

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. R14-3-105, 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: WiMacTel, Inc. - Docket # T-20766A-10-0433
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 the Consumer Services Section of the Commission at 1200 West Washington Street, Phoenix, AZ 85007, or call (602) 542-4251 or (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 a sign language interpreter, as well as request this document in an alternative format, by contacting Shaylin Bernal, ADA Coordinator, phone number (602) 542-3931, or Email at SABernal@azcc.gov. Requests should be made as early as possible to allow time to arrange the accommodations.