

Holland & Knight **NEW APPLICATION**

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RECEIVED

Rosalind K. Allen
202.316.4555
rosalind.allen@hklaw.com

2010 JUL -1 P 4:02

AZ CORP COMMISSION
DOCKET CONTROL

Arizona Corporation Commission
DOCKETED

JUL -1 2010

June 30, 2010

VIA UPS

Steven M. Olea
Director, Utilities Division
Arizona Corporation Commission
1200 West Washington Street
Phoenix, Arizona 85007-2927



T-20748A-10-0270

Re: Telco Experts, LLC Application and Petition

Dear Mr. Olea:

On behalf of Telco Experts, LLC, enclosed please find an original and thirteen copies of its Application and Petition for Certificate of Convenience and Necessity to Provide Intrastate Telecommunications Services as a reseller of local exchange and long distance services. Enclosed please find a second copy of this cover letter together with a stamped, self-addressed envelope. Please date stamp the copy of the cover letter and return it to us, signifying your receipt of the application package.

Should you have any questions or require further information, please contact the undersigned.

Sincerely,

Rosalind K. Allen

Rosalind K. Allen
Counsel to Telco Experts, LLC

Enclosures

NEW APPLICATION

ORIGINAL

ARIZONA CORPORATION COMMISSION

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

Arizona Corporation Commission

DOCKETED

JUL -1 2010

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

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

T-20748A-10-0270

Type of Service: N/A

Docket No.: _____ Date: _____ Date Docketed: _____

Type of Service: N/A

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 mark the appropriate box(s).

- ☒ 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)
- ☐ Other _____ (Please attach complete description)

(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:

Telco Experts, LLC P: 201-935-9100 email: adam@telcoexperts.com
38 Park Ave, 2nd Floor F: 201-935-9236 www.telcoexperts.com
Rutherford, NJ 07070

(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):

N/A

(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:

Adam Goldberg P: 201-935-9100
38 Park Ave, 2nd Floor F: 201-935-9236
Rutherford, NJ 07070 Email: adam@telcoexperts.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:

Holland & Knight LLP c/o Rosalind Allen P: 202-419-2415
2099 Pennsylvania Ave., N.W., Suite 100 F: 202-955-5564
Washington, DC 20006 Email: rosalind.allen@hklaw.com

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

Adam Goldberg P: 201-935-9100
38 Park Ave, 2nd Floor F: 201-935-9236
Rutherford, NJ 07070 Email: adam@telcoexperts.com

(A-7) What type of legal entity is the Applicant? Mark the appropriate box(s) and category.

- ☐ Sole proprietorship
- ☐ Partnership: _____ Limited, _____ General, _____ Arizona, _____ Foreign
- ☒ Limited Liability Company: _____ Arizona, ☒ Foreign
- ☐ Corporation: _____ "S", _____ "C", _____ Non-profit
- ☐ 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 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 before any state or federal regulatory commission, administrative agency, or law enforcement agency.

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.

Applicant, officers, directors, partners, or managers have NOT nor have ever been involved in any formal or informal complaint proceedings pending before any state or federal regulatory commission, administrative agency, or law enforcement agency.

(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.

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.

Applicant or any of its officers, directors, partners, or managers have not been nor are currently involved in any civil or criminal investigation, nor had judgments entered in any civil matter, judgments levied by any administrative or regulatory agency, nor been convicted of any criminal acts within the last ten (10) years.

(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-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

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

☒ No N/A- Telco Experts will not collect advances, prepayments or deposits.

☒ 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 any box in (A-14) is marked "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 any box in (A-14) is marked "No", 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.

N/A- Telco Experts has obtained a \$25,000 bond. See Attachment C.

(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.

AFFIDAVITS PENDING FROM NEWSPAPERS

(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 Arizona:

☒ Yes

☐ No

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

Telco Experts is reselling services under Paetec Communications and its affiliate of McLeodUSA Telecommunications.

(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 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.

Connecticut - Approved

Delaware - Approved

New York - Approved

New Jersey - Approved

Tennessee - Approved

Pennsylvania - Approved

(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 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.

Same as A-18

(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.

There are no alternative providers of service that are also affiliates of Telco Experts.

(A-21) Check here if you wish to adopt as your petition a statement that the service has already been classified as competitive by Commission Decision:

- ☐ Decision # 64178 Resold Long Distance
- ☐ Decision # 64178 Resold LEC
- ☐ Decision # 64178 Facilities Based Long Distance
- ☐ Decision # 64178 Facilities Based LEC

B. FINANCIAL INFORMATION

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

☒ Yes

☐ No

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

(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.
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.

See Attachment D

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.

Applicant will not rely on the financial resources
of its parent company, as there is no parent company.

(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.

Please see included attachment titled **"Responses to Item B-4"**

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

(C-1) Indicate if the Applicant has a resale agreement in operation,

☒

Yes

☐

No

If "Yes", please reference the resale agreement by Commission Docket Number or Commission Decision Number. T-03267A - McLeodUSA Telecommunications Services, Inc.

d/b/a Paetec Communications

D. FACILITIES-BASED LONG DISTANCE AND/OR FACILITIES BASED LOCAL EXCHANGE TELECOMMUNICATIONS SERVICES

(D-1) Indicate if the Applicant is currently selling facilities-based long distance telecommunications services AND/OR facilities-based local exchange telecommunications services in Arizona. This item applies to an Applicant requesting a geographic expansion of their CC&N:

☐

Yes

☐

No

If "Yes," provide the following information:

1. The date or approximate date that the Applicant began selling facilities-based long distance telecommunications services AND/OR facilities-based local exchange telecommunications services in Arizona.
2. Identify the types of facilities-based long distance telecommunications services AND/OR facilities-based local exchange telecommunications services that the Applicant sells in Arizona.

If "No," indicate the date when the Applicant will begin to sell facilities-based long distance telecommunications AND/OR facilities-based local exchange telecommunications services in Arizona.

E. FACILITIES-BASED LOCAL EXCHANGE TELECOMMUNICATIONS SERVICES

(E-1) Indicate whether the Applicant will abide by the quality of service standards that were approved by the Commission in Commission Decision Number 59421:

☐

Yes

☐

No

(E-2) Indicate whether the Applicant will provide all customers with 911 and E911 service, where available, and will coordinate with incumbent local exchange carriers ("ILECs") and emergency service providers to provide this service:

☐

Yes

☐

No

(E-3) Indicate that the Applicant's switch is "fully equal access capable" (i.e., would provide equal access to facilities-based long distance companies) pursuant to A.A.C. R14-2-1111 (A):

☐

Yes

☐

No

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.



(Signature of Authorized Representative)

6/24/10

(Date)

Adam Goldbars

(Print Name of Authorized Representative)

COO

(Title)

SUBSCRIBED AND SWORN to before me this 24 day of June, 2010

Maria Brito



My Commission Expires _____

Responses to Item 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.

1. Per the COO, the projected total revenue expected to be generated by the provision of telecommunications services to Arizona customers for the first twelve months following certification would be equal to \$90,000.

2. Provide the operating expenses expected to be incurred during the first twelve months of providing telecommunications services to Arizona customers following certification.

As this is a new region, initial marketing for first year will be around \$1000.00. There will also be an increased operating expense to bill these clients of approximately \$1800.00 dollars. Operations needed to ensure State Compliance will cost approximately \$125.00. Increase of staff to support service to Arizona will run between \$25,000 - \$50,000 for salaries.

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.

3. As there is no physical presence in Arizona, the net book value of jurisdictional assets will be \$0.00

4. If the projected value of all assets is zero, please specifically state this in your response.

4. The projected value of all assets is zero dollars (\$0.00)

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.

5. Fair value of assets and projected net book value are both \$0.00

Telco Experts, LLC

**ARIZONA CORPORATION COMMISSION
Application and Petition for Certificate of Convenience and Necessity to Provide
Intrastate Telecommunications Services**

Attachment A

02/19/2010

Arizona Corporation Commission
State of Arizona Public Access System

12:58 PM

Corporate Status Inquiry

File Number: R-1570457-2

Corp. Name: TELCO EXPERTS LLC

This Limited Liability Company is in Good Standing

This information is provided as a courtesy and does not constitute legally binding information regarding the status of the entity listed above. To obtain an official Certificate indicating that the entity is in good standing click on Print Certificate and follow printing instructions. To re-print a previously generated Certificate of Good Standing click Reprint Certificate.

R15704572

Print Certificate

R15704572

Reprint Certificate

R15704572

Return to Corporate Inquiry

02/19/2010

Arizona Corporation Commission
State of Arizona Public Access System

12:55 PM

Corporate Inquiry

File Number: R-1570457-2

[Check Corporate Status](#)

Corp. Name: TELCO EXPERTS LLC

Domestic Address

% CORPORATION SERVICE COMPANY
2338 W ROYAL PALM RD STE J
PHOENIX, AZ 85021

Foreign Address

2711 CENTERVILLE RD #400
WILMINGTON, DE 19808

Statutory Agent Information

Agent Name: CORPORATION SERVICE COMPANY

Agent Mailing/Physical Address:

2338 W ROYAL PALM RD STE J
PHOENIX, AZ 85021

Agent Status: APPOINTED 12/15/2009

Agent Last Updated: 01/21/2010

Additional Corporate Information

Corporation Type: FOREIGN L.L.C.

Business Type:

Incorporation Date: 12/15/2009

Corporate Life Period: PERPETUAL

Domicile: DELAWARE

County: MARICOPA

Approval Date: 01/21/2010

Original Publish Date:

Manager/Member Information

ADAM GOLDBERG
MEMBER

33 WINDING WAY
WAYNE, NJ 07470

Date of Taking Office: 12/15/2009

Last Updated: 01/21/2010

PETER GOLDBERG
MEMBER

320 E 83RD ST #2E
NEW YORK, NY 10028

Date of Taking Office: 12/15/2009

Last Updated: 01/21/2010

ATTACHMENT A

Exhibit A-8:

(1) Formal Certificate not purchased. Copy from Arizona Website in separate document.

Exhibit A-8:

(8.2 & 8.3): All owners, partners, limited liability company managers (or if a member managed LLC, all members), or corporation officers and directors (specify). Indicate percentages of ownership of each person listed in A-8.2.

- I. Peter Goldberg
President, Telco Experts, LLC
38 Park Ave
Rutherford, NJ 07070
33 & 1/3 % stock shareholder/owner of Telco Experts, LLC.
- II. Adam Goldberg
Chief Operating Officer, Telco Experts, LLC
38 Park Ave
Rutherford, NJ 07070
33 & 1/3 % stock shareholder/owner of Telco Experts, LLC.
- III. Eric Klein
Chief Executive Officer, Telco Experts, LLC
484 Mayfair Drive South
Brooklyn, NY 11234
33 & 1/3 % stock shareholder/owner of Telco Experts, LLC.

Telco Experts, LLC

ARIZONA CORPORATION COMMISSION

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

Attachment B

TELCO EXPERTS, LLC

RESALE TELECOMMUNICATIONS SERVICE TARIFF

This Tariff contains the descriptions, regulations, and rates applicable to providing local exchange telecommunications services within the State of Arizona by Telco Experts, LLC ("Company"). This Tariff is on file with the Arizona Corporation Commission, and copies also may be inspected, during normal business hours, at the following location: 38 Park Avenue, Rutherford, N.J. 07470.

Issued: June 30, 2010

Effective:

Issued By: Peter Goldberg, President, 38 Park Avenue, Rutherford, N.J. 07470

CHECK SHEET

The sheets of this Tariff are effective as of the date shown at the bottom of the respective sheet(s). Original and revised sheets as named below comprise all changes from the original Tariff and are currently in effect as of the date on the bottom of this page.

<u>SHEET</u>	<u>REVISION</u>	<u>SHEET</u>	<u>REVISION</u>	<u>SHEET</u>	<u>REVISION</u>
1	Original	29	Original	57	Original
2	Original	30	Original	58	Original
3	Original	31	Original	59	Original
4	Original	32	Original	60	Original
5	Original	33	Original	61	Original
6	Original	34	Original	62	Original
7	Original	35	Original	63	Original
8	Original	36	Original	64	Original
9	Original	37	Original	65	Original
10	Original	38	Original	66	Original
11	Original	39	Original	67	Original
12	Original	40	Original	68	Original
13	Original	41	Original	69	Original
14	Original	42	Original	70	Original
15	Original	43	Original	71	Original
16	Original	44	Original	72	Original
17	Original	45	Original	73	Original
18	Original	46	Original	74	Original
19	Original	47	Original	75	Original
20	Original	48	Original	76	Original
21	Original	49	Original	77	Original
22	Original	50	Original	78	Original
23	Original	51	Original		
24	Original	52	Original		
25	Original	53	Original		
26	Original	54	Original		
27	Original	55	Original		
28	Original	56	Original		

Issued: June 30, 2010

Effective:

Issued By: Peter Goldberg, President, 38 Park Avenue, Rutherford, N.J. 07470

TABLE OF CONTENTS

SECTION 1 – APPLICATION OF TARIFF

SECTION 2 – GENERAL RULES AND REGULATIONS

SECTION 3 – CONNECTION CHARGES

SECTION 4 – SUPPLEMENTAL SERVICES

SECTION 5 – LOCAL EXCHANGE SERVICES

SECTION 6 – SPECIAL ARRANGEMENTS

Issued: June 30, 2010

Effective:

Issued By: Peter Goldberg, President, 38 Park Avenue, Rutherford, N.J. 07470

EXPLANATION OF SYMBOLS

The following are the only symbols used for the purposes indicated below:

- (C) – Indicates changed regulation.
- (D) – Indicates discontinued rate or regulation.
- (I) – Indicates rate increase.
- (M) – Indicates a move in the location of text.
- (N) – Indicates a new rate or regulation.
- (R) – Indicates a rate reduction.
- (T) – Indicates a change in text only.

Issued: June 30, 2010

Effective:

Issued By: Peter Goldberg, President, 38 Park Avenue, Rutherford, N.J. 07470

TARIFF FORMAT

A. Leaf Numbering - Leaf numbers appear in the upper right corner of the page. Leaves are numbered sequentially. However, new leaves are occasionally added to the tariff. When a new leaf is added between leaves already in effect, a decimal is added. For example, a new leaf added between leaves 14 and 15 would be 14.1.

B. Leaf Revision Numbers – Revision numbers also appear in the upper right corner of each page. These are used to determine the most current leaf version on file with the Corporation Commission. For example, the 4th revised Leaf 14 cancels the 3rd revised Leaf 14. Because of various suspension periods, deferrals, etc. the Corporation Commission follows in their tariff approval process, the most current leaf number on file with the Corporation Commission is not always the tariff page in effect.

C. Paragraph Numbering Sequence – There are nine levels of paragraph coding. Each level of coding is subservient to its next higher level:

2.
2.1
2.1.1
2.1.1.A
2.1.1.A.1
2.1.1.A.1.(a)
2.1.1.A.1.(a).I
2.1.1.A.1.(a).I.(i)
2.1.1.A.1.(a).I.(i).(1)

Issued: June 30, 2010

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DEFINITIONS

ADSL

Asymmetric Digital Subscriber Line, or ADSL is a high-speed Internet access service that utilizes existing copper telephones lines to send and receive data at speeds that far exceed conventional dial-up modems

AGENCY

For 911 or E911 service, the government agency(ies) designated as having responsibility for the control and staffing of the emergency report center.

ALTERNATE ROUTING ("AR")

Allows E911 calls to be routed to a designated alternate location if (1) all E911 exchange lines to the primary PSAP (see definition of PSAP below) are busy, or (2) the primary PSAP closes for a period (night service).

AUTHORIZED USER

A person, corporation or other entity who is authorized by the Company's customer to utilize service provided by the Company to the customer. The customer is responsible for all charges incurred by an Authorized User.

ATTENDANT

An operator of a PBX console or telephone switchboard.

AUTOMATIC LOCATION IDENTIFICATION ("ALI")

The name and address associated with the calling party's telephone number (identified by ANI as defined below) is forwarded to the PSAP for display. Additional telephones with the same number as the calling party's (secondary locations, off premises, etc.) will be identified with the address of the telephone number at the main location.

AUTOMATIC NUMBER IDENTIFICATION ("ANI")

A system whereby the calling party's telephone number is identified and sent forward with the call record for routing and billing purposes. E911 Service makes use of this system.

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CALL INITIATION

The point in time when the exchange network facility are initially allocated for the establishment of a specific call.

CALL TERMINATION

The point in time when the exchange network facility allocated to a specific call is released for reuse by the network.

CARRIER or COMPANY

Telco Experts, LLC, the issuer of this tariff.

CENTRAL OFFICE

An operating office of the Company where connections are made between telephone exchange lines.

CENTRAL OFFICE LINE

A line providing direct or indirect access from a telephone or switchboard to a central office. Central office lines subject to PBX rate treatment are referred to as central office trunks.

CHANNEL

A point-to-point bi-directional path for digital transmission. A channel may be furnished in such a manner as the Company may elect, whether by wire, fiber optics, radio or a combination thereof and whether or not by means of single physical facility or route. One 1.544 Mbps Service is equivalent to 24 channels.

COMMISSION

The Arizona Corporation Commission.

CUSTOMER or END USER

The person, firm, corporation, or other entity which orders service pursuant to this Tariff and utilizes service provided under Tariff by the Company. A customer is responsible for the payment of charges and for compliance with all terms of the Company's Tariff.

Issued: June 30, 2010

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CUSTOMER PREMISES EQUIPMENT ("CPE")

Equipment provided by the customer for use with the Company's services. CPE can include a station set, facsimile machine, key system, PBX, or other communication system.

DEFAULT ROUTING ("DR")

When an incoming E911 call cannot be selectively routed due to an ANI failure, garbled digits or other causes, such incoming calls are routed from the E911 Control Office to a default PSAP.

Each incoming E911 facility group to the Control Office is assigned to a designated default PSAP.

DIRECT INWARD DIAL ("DID")

A service attribute that routes incoming calls directly to stations, by-passing a central answer point.

DIRECT OUTWARD DIAL ("DOD")

A service attribute that allows individual station users to access and dial outside numbers directly.

DSL (Digital Subscriber Line)

A high-speed Internet service that provides online access to local customers over standard copper telephone lines.

DUAL TONE MULTI-FREQUENCY ("DTMF")

The pulse type employed by tone dial station sets. (Touch tone)

E911 SERVICE AREA

The geographic area in which the government agency will respond to all E911 calls and dispatch appropriate emergency assistance.

E911 CUSTOMER

A governmental agency that is the customer of record and is responsible for all negotiations, operations and payment of bills in connection with the provision of E911 service.

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ETHERNET OVER COPPER

An Ethernet wide area network connection that can link multiple business locations or give you a high speed dedicated Ethernet connection. provisioned over multiple twisted pair telco wiring. Ethernet over Copper has distance limitations. You need to be within a few miles of a carrier point of presence to get this service.

EXCHANGE

An area, consisting of one or more central office districts, within which a call between any two points is a local call.

EXCHANGE ACCESS LINE

A central office line furnished for direct or indirect access to the exchange system.

EXCHANGE SERVICE

The provision to the subscriber of access to the exchange system for the purpose of sending and receiving calls. This access is achieved through the provision of a central office line (exchange access line) between the central office and the subscriber's premises.

FINAL ACCOUNT

A customer whose service has been disconnected who has outstanding charges still owed to the Company.

FLAT RATE SERVICE

The type of exchange service provided at a monthly rate with an unlimited number of calls within a specified primary calling area.

FOREIGN EXCHANGE

A foreign exchange number is a local phone number from another market or rate center that rings to your market or rate center. With foreign exchange, a "local" phone number for your desired market is ordered, and it rings into your main office or desired location.

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GROUND START

A method of signaling from a terminal or subscriber local loop to a telephone exchange, where a cable pair is temporarily grounded to request dial tone.

INTEGRATED T1

Also called channelized T1, this is a digital carrier method in which a T1 line is divided into 24 channels, each having a maximum data speed of 64 Kbps. It allows an enterprise to run several services, such as local telephone, long-distance telephone, Internet, and voice over IP (VoIP) over a single circuit at the same time.

INTERFACE

That point on the premises of the subscriber at which provision is made for connection of facilities provided by someone other than the Company to facilities provided by the Company.

INTERRUPTION

The inability to complete calls, either incoming or outgoing or both, due to Company facilities malfunction or human errors.

LATA

Local Access and Transport Area. The area within which the Company provides local and long distance ("intraLATA") service. For call to numbers outside the area ("interLATA") service is provided by long distance companies.

LINK

The physical facility from the network interface on an end-user's or carrier's premises to the point of interconnection on the main distribution frame of the Company's central office.

LNP (LOCAL NUMBER PORTABILITY)

the ability of a telephone customer in the U.S. to retain their local phone number if they switch to another local telephone service provider. Subject to availability of NPA-NXX of number.

LOCAL CALL

A call which, if placed by a customer over the facilities of the Company, is not rated as a toll call.

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LOCAL CALLING AREA

The area, consisting of one or more central office districts, within which a subscriber For exchange service may make telephone calls without a toll charge.

LOCAL SERVICE

Telephone exchange service within a local calling area.

LOOP START

Describes the signaling between the terminal equipment or PBX/key system interface and the Company's switch. It is the signal requesting service.

LOOPS

Segments of a line which extend from the serving central office to the originating and to the terminating point.

MOVE

The disconnection of existing equipment at one location and reconnection of the same equipment at a new location in the same building or in a different building on the same premises.

MULTILINE HUNT

A method of call signaling by which a call placed to one number is subsequently routed to one or more alternative numbers when the called number is busy.

MULTIPOINT SERVICE

Service that connects three or more Customer-designated premises though a company hub.

OFF-NET

Telecommunications services transported over facilities that are not installed by the Company.

ON-NET

Telecommunications services which are transported exclusively over facilities installed by the Company rather than the facilities of another carrier.

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POINT-TO-POINT SERVICE

A service that connects two Customer-designated premises, either on a direct basis or through a hub where multiplexing functions are performed.

PORT

A connection to the switching network with one or more voice grade communications channels, each with a unique network address (telephone number) dedicated to the customer. A port connects a link to the public switched network.

PRI (PRIMARY RATE INTERFACE)

A standardized telecommunications service level within the Integrated Services Digital Network (ISDN) specification for carrying multiple DS0 voice and data transmissions between a network and a user. PRI is the standard for providing telecommunication services to offices. It is based on the T-carrier (T1) line in the US and has 23 b channels and 1 d channel

PRIVATE BRANCH EXCHANGE SERVICE ("PBX")

Service providing facilities for connecting central office trunks and tie lines to PBX stations, and for interconnecting PBX station lines by means of a switchboard or dial apparatus.

RATE CENTER

A geographic reference point with specific coordinates on a map used for determining mileage when calculating charges.

REFERRAL PERIOD

The time frame during which calls to a number which has been changed will be sent to a recording which will inform the caller of the new number.

REMOTE CALL FORWARDING

A service feature that allows calls coming to a remote call forwarding number to be automatically forwarded to any answering location designated by the call receiver. Customers may have a remote-forwarding telephone number in a central switching office without having any other local telephone service in that office.

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SELECTIVE ROUTING ("SR")

A feature that routes an E911 call from a Central Office to the designated primary PSAP based upon the identified number of the calling party.

SDSL (Symmetric Digital Subscriber Line)

An Internet access service using copper telephone lines with matching upstream and downstream data rates.

T1

Digital signal 1 (DS1, also known as T1, sometimes "DS-1") is a signaling scheme used in the US. T1/DS1 is a widely used standard in telecommunications in North America to transmit voice and data between devices. Can be offered as a PRI (23 B Channels and 1 D Channel) or as a standard 24 B Channel Circuit.

TOLL CALL

Any call extending beyond the local exchange of the originating caller, which is rated on a toll schedule by the Company.

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SECTION 1 - APPLICATION OF TARIFF

1.1 Application of Tariff

This Tariff sets forth the regulations and rates applicable to service offerings, terms and conditions provided by Telco Experts, LLC, as follows:

The furnishing of intrastate local exchange communications services for business customers only by virtue of one-way and/or two-way information transmission between points within the State of Arizona.

1.1.1 Service Territory

The Company will provide local exchange and data services statewide.

1.1.2 Availability

Service is available where facilities permit. Only those services for which rates are provided are currently available.

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SECTION 2 - GENERAL RULES AND REGULATIONS

2.1 USE OF FACILITIES AND SERVICE

2.1.1 Obligation of the Company

In furnishing facilities and service, the Company does not undertake to transmit messages, but furnishes the use of its facilities to its customers for communications. The Company undertakes to furnish communications service pursuant to the terms of this Tariff in connection with one-way and/or two-way information transmission between points within the State of Arizona.

The Company's obligation to furnish facilities and service is dependent upon its ability (a) to secure and retain, without unreasonable expense, suitable facilities and rights for the construction and maintenance of the necessary circuits and equipment; (b) to secure and retain, without unreasonable expense, suitable space for its plant and facilities in the building where service is or will be provided to the customer; or (c) to secure reimbursement of all costs where the owner or operator of a building demands relocation or rearrangement of plant and facilities used in providing service therein. The furnishing of service under this Tariff is subject to the availability on a continuing basis of all the necessary facilities and is limited to the capacity of the Company's facilities as well as facilities the Company may obtain from other carriers to furnish service from time to time as required at the sole discretion of the Company.

The Company shall not be required to furnish, or continue to furnish, facilities of service where the circumstances are such that the proposed use of the facilities or service would tend to adversely affect the Company's plant, property or service.

The Company reserves the right to refuse an application for service made by a present or former customer who is indebted to the Company for service previously rendered pursuant to this Tariff until the indebtedness is satisfied.

2.1.2 Limitations on Liability

2.1.2.A Furnishing of the Services

The liability of the Company for damages arising out of the furnishing of the services, including but not limited to mistakes, omissions, interruptions, delays or errors, or other defects, representations, or use of these services or arising out of

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the failure to furnish the service, whether caused by acts or omissions, shall be limited to the extension of credits for interruption as set forth in this tariff. The extension of such credits for interruption shall be the sole remedy of the customer and the sole liability of the Company. The Company will not be liable for any direct, indirect, incidental, special, consequential, exemplary or punitive damages to customer as a result of any Company service, equipment or facilities, or the acts or omissions or negligence of the Company's employees or agents.

2.1.2.B Indemnification by Customer

1) The customer and any authorized or joint users, jointly and severally shall indemnify, defend and hold the Company harmless against claims, loss, damage, expense (including attorneys' fees and court costs) for libel, slander, invasion of privacy or infringement of copyright arising from the material transmitted over its facilities; against claims for infringement of patents arising from combining with, or using in connection with, facilities of the Company, equipment and systems of the customer; and against all other claims arising out of any act or omission of the customer in connection with facilities provided by the Company or the customer. In the event any such infringing use is enjoined, the customer, authorized user or joint user at its option and expense, shall obtain immediately a dismissal or stay of such injunction, obtain a license or other agreement so as to extinguish any claim of infringement, or terminate the claimed infringing use or modify such infringement.

2) The Company shall be indemnified, defended and held harmless by the customer or end user from and against any and all claims, loss, demands, suits, expense, or other action or any liability whatsoever, including attorney fees, whether suffered, made, instituted, or asserted by the customer or by any other party, for any personal injury to or death of any person or persons, and for any loss, damage or destruction of any property, including environmental contamination, whether owned by the customer or

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by any other party, caused or claimed to have been caused directly or indirectly by the installation, operation, failure to operate, maintenance, presence, condition, location, use or removal of any

Company or customer equipment or facilities or service provided by the Company.

2.1.2.C Customer-Provided Equipment

The service and facilities furnished by the Company are subject to the following limitations: the Company shall not be liable for damage arising out of mistakes, acts, omissions, interruptions, delays, errors or defects in transmission or other injury, including but not limited to injuries to persons or property from voltages or currents transmitted over the facilities of the Company caused by customer-provided equipment, facilities or premises wire.

2.1.2.D Use of Facilities of Other Companies

When the facilities of other companies are used in establishing a connection, the Company is not liable for any act, error, omission, or interruption caused by the other company or their agents or employees. This includes the provision of a signaling system database by another company.

2.1.2.E Force Majeure

The Company shall not be liable for any delay or failure of performance or equipment due to causes beyond the control, including but not limited to acts of God, fire, flood, explosion or other catastrophes, any law, order, regulation, direction, action or request of the United States Government or any other government, including state and local governments having or claiming jurisdiction over the Company, or of any department, agency, commission, bureau, corporation, or other instrumentality of any one or more of these federal state, or local governments, or of any civil or military authority, national emergencies, insurrections, riots, wars, unavailability of rights-of-way or materials, or strikes, lock-outs, work stoppages or other labor difficulties.

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Section 2 – GENERAL RULES AND REGULATIONS (cont'd)

2.1.2.F Third-party Equipment

The Company shall not be liable for any act or omission of any entity furnishing to the Company or to the Company's customers facilities or equipment used for or with the services the Company offers.

2.1.2.G Defacement

The Company is not liable for any defacement of or damage to customer premises resulting from furnishing services or equipment on such premises or installation or removal thereof unless such defacement or damage is caused by negligence or willful misconduct of the company's agents or employees.

2.1.2.H Claims for loss or damage

The Company is not liable for any claims for loss or damages involving:

1. Breach in privacy or security of communications transmitted over the Company's facilities;
2. Injury to property or injury or death to persons, including claims for payments made under Workman's Compensation law or under any plan for employee disability or death benefits arising out of or caused by any act or omission of the customer or the construction, installation, maintenance, presence, use or removal of the customer's facilities or equipment connected or to be connected to the Company's facilities;
3. Any representations made by Company employees that do not comport, or that are inconsistent, with provisions of this tariff;
4. Any act or omission in connection with the provision of 911, E911 or similar services;
5. Any non-completion of calls due to network busy conditions.

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Section 2 – GENERAL RULES AND REGULATIONS (cont'd)

2.1.2 Limitations on Liability (cont'd)

2.1.2.I Explosive Atmosphere

The Company does not guarantee nor make any warranty with respect to installations provided by it for use in an explosive atmosphere. The Company shall be indemnified, defended and held harmless by the Customer from and against any and all claims, loss, demands, suits, or other action, or any liability whatsoever, including attorney fees, whether suffered, made, instituted or asserted by the customer or by any other party, for any environmental contamination, whether owned by the personal injury to or death of any person or persons, and for any loss, damage or destruction of any property, including customer or by any other party, caused or claimed to have been caused directly or indirectly by the installation, operation, failure to operate maintenance, presence, condition, location, use or removal of any equipment or facilities or the service.

2.1.2.J Facilities Under Control of Other Entities

The company assumes no responsibility for the availability or performance of any cable or satellite systems or related facilities under the control of other entities, or for other facilities provided by other entities used for service to the customer, even if the Company acted as the customer's agent in arranging for such facilities or services.

2.1.2.K Errors in Billing

1. The liability of the Company for errors in billing that result in overpayment by the customer shall be limited to a credit equal to the dollar amount erroneously billed, or, in the event that payment has been made and service discontinued, to a refund of the amount erroneously billed.

2.1.2.L Extent of Liability

1. Company's entire liability with respect to any service provided to customer (including without limitation, installation, delay,

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provisioning, termination, maintenance, repair interruption or restoration of any such service) shall not exceed the amount equal

2.1.2 Limitations on Liability (cont'd)

to the applicable charge for the period during which services were affected.

2. No action or proceeding against the Company shall be commenced more than one year after the service is rendered.

2.1.2.M Representations and Warranties

THE COMPANY MAKES NO WARRANTIES OR REPRESENTATIONS, EXPRESS OR IMPLIED, EITHER IN FACT OR BY OPERATION OF LAW, STATUTORY OR OTHERWISE, INCLUDING WARRANTIES OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR USE, EXCEPT THOSE EXPRESSLY SET FORTH HEREIN.

2.1.3 Use Of Service

Any service provided under this Tariff may not be resold but may be shared (jointly used) with other persons at the customer's option. The customer remains solely responsible for all use of service ordered by it or billed to its telephone number(s) pursuant to this Tariff, for determining who is authorized to use its service, and for promptly notifying the Company of any unauthorized use. The customer may advise its customers that a portion of its service is provided by the Company, but the customer shall not represent that the Company jointly participates with the customer in the provision of the service.

2.1.4 Use and Ownership of Equipment

The Company's equipment, apparatus, channels and lines shall be carefully used. Equipment furnished by the Company shall remain its property and shall be returned to the Company whenever requested, within a reasonable period following the request, in good condition, reasonable wear and tear accepted. The customer is required to reimburse the Company for any loss of, or damage to, the facilities or equipment on the customer's premises, including loss or damage

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caused by agents, employees or independent contractors of the customer through any negligence.

2.1.5 Directory Errors

In the absence of gross negligence or willful misconduct and except for the allowances stated below, no liability for damages arising from errors or mistakes in or omissions of directory listings, or errors or mistakes in or omissions of listings obtainable from the directory assistance operator, including errors in the reporting thereof, shall attach to the Company.

Charge Listings: For additional or charge published directory listings, credit shall be given at the monthly tariff rate for each such listing for the life of the directory or the charge period during which the error, mistake or omission occurs.

- A. Operator records: For free or charge listings obtainable from records used by the directory assistance operator, upon notification to the Company of the error, mistake or omission in such records by the subscriber, the Company shall be allowed a period of three to five business days to make a correction. If the correction is not made in that time, credit shall be given at the rate of 2/30ths of the basic monthly rate for the line or lines in question for each day thereafter that the records remain uncorrected.
- B. Credit limitation: The total amount of the credit provided for the preceding paragraphs 1, 2, and 3 shall not exceed, on a monthly basis, the total of the charges for each charge listing plus the basic monthly rate, as specified in paragraph 3, for the line or lines in question.
- C. Definitions: As used in Paragraphs 1, 2, 3, and 4 above, the terms "error," "mistake" or "omission" shall refer to a discrepancy in the directory listing or directory assistance records which the Company has failed to correct and where the error affects the ability to locate a particular subscriber's correct telephone number. The terms shall refer to addresses only to the extent that an error, mistake or omission of an address places the subscriber on an incorrect street or in an incorrect community.

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Section 2 – GENERAL RULES AND REGULATIONS (cont'd)

2.1.5 Directory Errors (cont'd)

- D. Notice: Such allowances or credits as specified in Paragraphs 1,2, and 3 above, shall be given upon notice to the Company by the subscriber that such error, mistake or omission has occurred; provided, however, that when it is administratively feasible for the Company to have knowledge of such error, mistake or omission, the Company shall give credit without the requirement of notification by the subscribers.

2.2 MINIMUM PERIOD OF SERVICE

The minimum period of service is one year except as otherwise provided in this Tariff. Company services are billed at predetermined monthly rates. Recurring charges are billed in advance of the month in which service is performed. In addition, the optional features and any extraordinary installation costs other than recurring and non-recurring charges may apply as described herein. Customers may subscribe to services on a one, two or three year term agreement. The customer must pay the regular tariffed rate for the service they subscribe to for the minimum period of service. If a customer disconnects service before the end of the minimum service period, that customer is responsible for paying the regular rates for the remainder of the minimum service period. When the service is moved within the same building, to another building on the same premises, or to a different premises entirely, the period of service at each location is accumulated to calculate if the customer has met the minimum period of service obligation.

If service is terminated before the end of the minimum period of service as a result of condemnation of property, damage to property requiring the premises to be abandoned, or by the death of the customer, the customer is not obligated to pay for service for the remainder of the minimum period.

If service is switched over to a new customer at the same premises or alternate location after the first month's service, the minimum period of service requirements are assigned to the new customer if the new customer agrees in writing to accept them. For facilities not taken over by the new customer, the original customer is responsible for the remaining payment for the minimum service period in accordance with the terms under which the service was originally furnished.

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Section 2 – GENERAL RULES AND REGULATIONS (cont'd)**2.2 Minimum Period of Service (cont'd)**

The Company may offer services which require a minimum monthly fee ("MMF") wherein the Subscriber agrees, in writing, to pay the minimum amount per period agreed to upon commencement of service. Subscribers falling below their MMF will be billed for the difference between the contracted MMF and what was actually billed during the month pursuant to the MMF agreement. Should the subscriber choose to terminate their contract prior to expiration of the term agreed to in the MMF agreement, the Subscriber will be liable for the minimum usage requirements contained in the contract multiplied by the number of months remaining in the term. If a subscriber terminates business switched or dedicated services to include private branch exchange trunk service and PRI T-1 or comparable services, in whole or in part, before the expiration of the contract period, the subscriber shall pay to the Company an early termination charge for each disconnected service(s) or feature(s) equal to the applicable monthly rate charged by the Company for the service(s) or feature(s) multiplied by the number of months remaining in the contract term.

2.3 FLEXIBLE PRICING**2.3.1 General**

Flexible Pricing sets minimum and maximum rates that can be charged for telephone service. The Company may change a specific rate within the range of the established minimum and maximum rates on one day's notice to customers and the Public Service Commission.

2.3.2 Conditions

- A. The Company reserves the right to change prices at any time subject to regulatory requirements by filing a revised Rate Attachment with the Commission.
- B. Individual written notice to Customers of rate changes shall be made in accordance with Commission regulations. Where there are no regulations, notification will be made in a manner appropriate to the circumstances involved.
- C. A rate shall not be changed unless it has been in effect for at least 30 days.

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- D. A customer can request that the Company disconnect service that is provided under the Flexible Pricing due to a price increase. The customer will be credited for the difference between the new price and the old price retroactive to the effective date of the price increase if the customer notifies the Company of its desire to disconnect service within 20 days of receiving notification of the price increase.

2.4 PAYMENT FOR SERVICES RENDERED

2.4.1 Responsibility for All Charges

Any applicant for facilities or service may be required to sign an application form requesting the Company to furnish the facilities or service in accordance with the rates, charges, rules and regulations from time to time in force and effect. The customer is responsible for all local and toll calls originating from the customer's premises and for all calls charged to the customer's line where any person answering the customer's line agrees to accept such charge. Assuming no carrier-related issues of network security, when a customer's phone system is not secure, resulting in unauthorized usage or other charges, then the customer is responsible for the associated charges. The Company reserves the right to provide a courtesy credit to the customer based upon a negotiated amount between the Company and the client, provided the customer agrees to add verified account codes to their services

2.4.2 Deposits

Subject to special provisions as maybe set forth below and in Sections 2.10 and 2.11 of this Tariff, any applicant or customer whose financial responsibility is not established to the satisfaction of the Company may be required to deposit a sum up to an amount equal to the total of the estimated local service and intraLATA toll charges for up to two months for the facilities and service. If the minimum period of service for the requested facilities and service is more than one month, as specified in this Tariff, the customer may also be required to deposit a sum up to an amount equal to the total charges for service for the minimum service period less any connection charge paid by the customer.

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Section 2 – GENERAL RULES AND REGULATIONS (cont'd)

The fact that a deposit has been made shall in no way relieve the applicant or customer from complying with the Tariff regulations for the prompt payment of bills on presentation. Each applicant from whom a deposit is collected will be given a certificate of deposit and circular containing the terms and conditions applicable to deposits, in accordance with the Rules and Regulations of the Commission pertaining to customer deposits.

A. Interest on Deposits

Simple interest at the rate specified by the Commission shall be credited or paid to the customer while the Company holds the deposit.

B. Inadequate Deposit

If the amount of a deposit is proven to be less than required to meet the requirements specified above, the customer shall be required to pay an additional deposit upon request.

C. Return of Deposit

When a deposit is to be returned, the customer may request that the full amount of the deposit be issued by check. If the customer requests that the full amount be credited to amounts owed the Company, the Company will process the transaction on the billing date and apply the deposit to any amount currently owed to the Company, and return any remaining amount of the deposit to the customer by check.

2.4.3 Payment of Charges

Charges for facilities and service, other than usage charges, are due monthly in advance. All other charges are payable upon request of the Company. Bills are due on the due date shown on the bill and are payable at any business office of the Company, by U.S. Mail, or at any location designated by the Company. If Company initiates legal proceedings to collect any amount due hereunder and the Company substantially prevails in such proceedings, then the customer shall pay the reasonable attorney fees and costs incurred by Company in prosecuting such

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Section 2 – GENERAL RULES AND REGULATIONS (cont'd)

proceedings and any appeal therefrom. If the Company is required to use a collection agency to collect fees owed, customer shall pay collection agency's fees. If objection is not received by the Company within thirty days after the bill is rendered, the items and charges appearing thereon shall be determined to be correct and binding upon the customer. A bill will not be deemed correct and binding upon the customer if the Company has records on the basis of which an objection maybe considered, or if the customer has in his or her possession such Company records. If objection results in a refund to the customer, such refund will be with interest at the greater of the unadjusted customer deposit rate or the applicable late payment rate, if any, for the service classification under which the customer was billed. Interest will be paid from the date when the customer overpayment was made, adjusted for any changes in the deposit rate or late payment rate, compounded monthly, until the overpayment is refunded. Notwithstanding the foregoing, no interest will be paid by the Company on customer overpayments that are refunded within 30 days after the overpayment is received by the Company.

Where an objection to the bill involves a superseded service order, the items and charges appearing on the bill shall be deemed to be correct and binding upon the customer if objection is not received by the Company within two months after the bill is rendered.

2.4.4 Return Check Charge

When a check which has been presented to the Company by a customer in payment for charges is- returned by the bank, the customer shall be responsible for the payment of a Returned Check Charge of \$ 20.00.

2.4.5 Late Payment Charges

- A. Customer bills for telephone service are due on the due date specified on the bill. A customer is in default unless payment is made on or before the due date specified on the bill. If payment is not received by the customer's next billing date, a late payment charge will be applied. If payment is not received by the customer's next billing date, a late payment charge of 1.5% will be applied to all amounts previously billed under this Tariff, excluding one month's local service charge.

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- B. Late payment charges do not apply to those portions (and only those portions) of unpaid balances that are associated with disputed amounts.
- C. Undisputed amounts on the same bill are subject to late payment charges if unpaid and carried forward to the next bill.
- D. Late payment charges do not apply to final accounts.

2.4.6 Customer Overpayments

The Company will provide interest on customer overpayments that are not refunded within 30 - 60 days of the date the Company receives the overpayment. An overpayment is considered to have occurred when payment in excess of the correct charges for service is made because of erroneous Company billing. The customer will be issued reimbursement for the overpayment, plus interest, or, if agreed to by the customer, credit for the amount will be provided on the next regular Company bill. The rate of interest shall be the greater of the customer deposit interest rate or the Company's applicable Late Payment Charge.

Interest shall be paid from the date when overpayment was made, adjusted for any changes in the deposit rate or late payment rate, and compounded monthly, until the date when the overpayment is refunded. The date when overpayment is considered to have been made will be the date on which the customer's overpayment was originally recorded to the customer's account by the Company.

2.4.7 Contested Charges

All bills are presumed accurate, and shall be absolutely binding on Customer unless written objection is received by Company within thirty (30) days after such bills are rendered. In the case of a billing dispute between the Customer and Company for service furnished to the Customer, which cannot be settled with mutual satisfaction, the Customer can take the following course of action within thirty (30) days of the billing date:

- A. First, the Customer may request, and Company will provide, an in-depth review of the disputed amount. (the undisputed portion and subsequent bills must be paid on a timely basis or the service may be subject to disconnection.

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Section 2 – GENERAL RULES AND REGULATIONS (cont'd)

- B. Second, if there is still a disagreement about the disputed amount after the investigation and review by a manager of Company, the Customer may file an appropriate complaint with the Arizona Corporation Commission. The Commission's address is:

1200 West Washington Street
Phoenix, AZ 85007-2996

If dispute fails to be resolve and Company initiates legal proceedings to collect any amount due hereunder, and Company substantially prevails in such proceedings, then Customer shall pay the reasonable attorneys' fees and costs incurred by Company in prosecuting such proceedings and any appeals therefrom.

2.5 Installation Service

The Company provides a Full-Day Installation Plan and cannot guarantee time technician will arrive, which offers customers appointments for connection of Commission regulated services involving a customer premise visit.

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2.6 Access to Customer's Premises

The customer shall be responsible for making arrangements or obtaining permission for safe and reasonable access for Company employees or agents of the Company to enter the premises of the customer or any joint user or customer of the customer at any reasonable hour for the purpose of inspecting, repairing, testing or removing any part of the Company's facilities.

2.7 TELEPHONE SURCHARGES

2.7.1 General

In addition to the rates and charges applicable according to the rules and regulations of this Tariff, various surcharges and taxes may apply to the customer's monthly billing statement. The Customer is responsible for payment of any fees, charges, surcharges, contributions and taxes designated (including without limitation universal service contributions, telephone relay service contributions, sales, use, gross receipts, excise, access or other fees but excluding taxes on the Company's net income) imposed by any local, state or federal governmental entity on or based upon the provision, sale or use of the Company's services. Fees, charges and taxes imposed by a city, county or other political subdivisions will be collected only from those customers receiving service within the boundaries of that subdivision.

2.8 INVOICE OPTIONS

A customer's invoice information is presented in paper or electronic format as chosen by the customer. Upon customer request, additional copies of the invoice or bill reprints will be provided if available at the per page rates listed below as well as an additional service fee. If the customer elects to receive the additional copy or reprint in CD format, only the service fee will apply

Rates

A customer can choose a one-page summary with a remittance slip for no charges. All other paper invoice reprint charges are as follows:

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	Min.	Max.
2—4 pages	\$0.00	\$10.00
5—19 pages	\$0.00	\$15.00
20+ pages	\$0.00	\$20.00
Service Fee	\$0.00	\$30.00

2.9 SUSPENSION OR TERMINATION OF SERVICE

2.9.1 Suspension or Termination for Nonpayment

In the event that any bill rendered or any deposit required is not paid, the Company may suspend service or terminate service until the bill or the required deposit has been paid. If service is suspended or terminated for nonpayment, the customer will be billed a Connection Charge as well as any payment due and any applicable deposits upon reconnection.

- A. Termination shall not be made until at least 20 days after written notification has been mailed to the billing address of the customer.
- B. Suspension will not be made until at least 8 days after written notification has been mailed to the customer.

Telephone service shall only be suspended between 8:00 AM and 4:00 PM, on Monday through Thursday. It shall not be suspended or terminated for nonpayment on weekends, public holidays, other federal and state holidays proclaimed by the President or the Governor, or on days when the main business office of the Company is not open for business, or during the periods from December 23rd through December 26th or December 30th through January 1st.

2.9.2 Exceptions to Suspension and Termination

Telephone service shall not be suspended or terminated for:

- A. Nonpayment of bills rendered for charges other than telephone service or deposits requested in connection with telephone service;
- B. Nonpayment for service for which a bill has not been rendered;

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- C. Nonpayment for service which have not been rendered;
- D. Nonpayment of any billed charge which is in dispute or for the nonpayment of a deposit which is in dispute during the period before a determination of the dispute is made by the Company in accordance with Company's complaint handling procedures.
- E. Telephone service may be suspended or terminated for nonpayment of the undisputed portion of a disputed bill or deposit if the customer does not pay the undisputed portion after being asked to do so.
- F. Nonpayment of back billed amounts.

2.9.3 Verification of Nonpayment

Telephone service shall not be suspended or terminated for nonpayment of a bill rendered or a required deposit unless:

- A. The Company has verified that payment has not been received at any office of the Company or at any office of an authorized collection agent through the end of the period indicated in the notice, and

The Company has checked the customer's account on the day that suspension or termination is to occur to determine whether payment has been posted to the customer's account as of the, opening of business on that day.

2.9.4 Termination For Cause Other Than Nonpayment

- A. General

The Company, after notice in writing to the customer and after having given the customer an appropriate opportunity to respond to such notice, may terminate service and sever the connection(s) from the customer's premises under the following conditions:

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1. in the event of prohibited, unlawful or improper use of the facilities or service, or any other violation by the customer of the rules and regulations governing the facilities and service furnished, or
2. if, in the judgment of the Company, any use of the facilities or service by the customer may adversely affect the Company's personnel, plant, property or service. The Company shall have the right to take immediate action, including termination of the service and severing of the connection, without notice to the customer when injury or damage to telephone personnel, plant, property or service is occurring, or is likely to occur, or
3. in the event of unauthorized use, where the customer fails to take reasonable steps to prevent the unauthorized use of the facilities or service received from the Company, or
4. in the event that service is connected for a customer who is indebted to the Company for service or facilities previously furnished, that service may be terminated by the Company unless the customer satisfies the indebtedness within 20 days after written notification. See Section 2.11.7 regarding Deferred Payment Agreements.

B. Prohibited, Unlawful or Improper Use of the Facilities or Service

Prohibited, unlawful or improper use of the facilities or service includes, but is not limited to:

1. The use of facilities or service of the Company without payment of tariff charges;
2. Calling or permitting others to call another person or persons so frequently or at such times of the day or in such manner as to harass, frighten, abuse or torment such other person or persons;
3. The use of profane or obscene language;

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4. The use of the service in such a manner such that it interferes with the service of other customers or prevents them from making or receiving calls;
 - a. The use of a mechanical dialing device or recorded announcement equipment to seize a customer's line, thereby interfering with the customer's use of the service;
 - b. Permitting fraudulent use.
5. Abandonment or Unauthorized Use of Facilities
 - a. If it is determined that facilities have been abandoned, or are being used by unauthorized persons, or that the customer has failed to take reasonable steps to prevent unauthorized use, the Company may terminate telephone service.
 - b. In the event that telephone service is terminated for abandonment of facilities or unauthorized use and service is subsequently restored to the same customer at the same location:
 - i. No charge shall apply for the period during which service had been terminated, and
 - ii. Reconnection charges will apply when service is restored. However, no charge shall be made for reconnection if the service was terminated due to an error on the part of the Company.
6. Change in the Company's Ability to Secure Access

Any change in the Company's ability (a) to secure and retain suitable facilities and rights for the construction and maintenance of the necessary circuits and equipment or (b) to secure and retain suitable space for its plant and facilities in the building where service is provided to the customer may require termination of a

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customer's service until such time as new arrangements can be made. No charges will be assessed the customer while service is terminated, and no connection charges will apply when the service is restored.

2.9.5 Emergency Termination of Service

The Company will immediately terminate the service of any customer, on request, when the customer has reasonable belief that the service is being used by an unauthorized person or persons.

The Company may require that the request be submitted in writing as a follow-up to a request made by telephone.

2.10 ADDITIONAL PROVISIONS APPLICABLE TO BUSINESS CUSTOMERS

2.10.1 Application of Rates

A. Business rates as described in Attachment B apply to service furnished:

1. In office buildings, stores, factories and all other places of a business nature;
2. In hotels, apartment houses, clubs and boarding and rooming houses except when service is within the customer's domestic establishment and no business listings are provided; colleges, hospitals and other institutions; and in churches except when service is provided to an individual of the clergy for personal use only and business service is already established for the church at the same location;
3. At any location when the listing or public advertising indicates a business or a profession;
4. At any location where the service includes an extension which is at a location where business rates apply unless the extension is restricted to incoming calls;

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5. At any location where the customer shares exchange service;
- B. Public Access Line Service is classified as business service regardless of the location. The use of business facilities and service is restricted to the customer, customers, agents and representatives of the customer, and joint users.

2.10.2 Telephone Number Changes

When a business customer requests a telephone number change, the referral period for the disconnected number is 90 days.

The customer may order a Customized Number where facilities permit for an additional charge as specified in Section 5.9 of this Tariff.

When service in an existing location is continued for a new customer, the existing telephone number may be retained by the new customer only if the former customer consents in writing, and if all charges against the account are paid or assumed by the new customer. Company's Transfer of Ownership Form must be completed by both parties prior to execution of telephone number change.

2.10.3 Deposits

Deposits will be returned to a business customer upon cancellation of service or after one year, whichever event occurs first, unless the customer is delinquent in payment, in which case the Company will continue to retain the deposit until the delinquency is satisfied. If a service is involuntarily discontinued, the deposit, is applied against the final bill, and any balance is returned to the customer.

2.10.4 Dishonored Checks

If a business customer who has received a notice of discontinuance pays the bill with a check that is subsequently dishonored, the account remains unpaid and the Company is not required to issue any additional notice before disconnecting service.

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2.11 ALLOWANCES FOR INTERRUPTIONS IN SERVICE

Interruptions in service, which are not due to the negligence of, or non-compliance with the provisions of this Tariff by the Customer, or the operation or malfunction of the facilities, power, or equipment provided by the Customer, will be credited to the Customer as set forth below for the part of the service that the interruption affects. A credit allowance will be made when an interruption occurs because of a failure of any component furnished by the Company under this Tariff.

2.11.1 Credit for Interruptions

- A. An interruption period begins when the Customer reports a service, facility, or circuit to be interrupted and releases it for testing and repair. An interruption period ends when the service, facility, or circuit is operative. If the Customer reports a service, facility, or circuit to be inoperative but declines to release it for testing and repair, it is considered to be impaired, but not interrupted.
- B. For calculating credit allowances, every month is considered to have 30 days. A credit allowance is applied on a pro rata basis against the rates specified hereunder and is dependent upon the length of the interruption. Only those facilities on the interrupted portion of the circuit will receive a credit.
- C. A credit allowance will be given, upon request of the customer to the business office, for interruptions of 24 hours or more. Credit allowances will be calculated as follows:
 - 1. if interruption continues for 24 hours:
 - a. 1/30th of the monthly rate if it is the first interruption in the same billing period.
 - b. 2/30ths of the monthly rate if there was a previous interruption of at least 24 hours in the same billing period.

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2. if interruption continues for more than 24 hours:
 - a. if caused by storm, fire, flood or other condition out of Company's control, 1/30th of the monthly rate for each 24 hours of interruption.
 - b. for other interruption, 1/30 of the monthly rate for the first 24 hours and 2/30ths of such rate for each additional 24 hours (or fraction thereof); however, if service is interrupted for over 24 hours, more than once in the same billing period, the 2/30ths allowance applies to the first 24 hours of the second and subsequent interruptions

Two or more interruptions during any one 24-hour period shall be considered as one interruption.

3. Credit to Customer

Credits attributable to any billing period for interruptions of service shall not exceed the total charges for that period for the service and facilities furnished by the Company rendered useless or substantially impaired.

4. "Interruption" Defined

For the purpose of applying this provision, the word "interruption" shall mean the inability to complete calls either incoming or outgoing or both due to equipment malfunction or human errors. "Interruption" does not include and no allowance shall be given for service difficulties such as slow dial tone, circuits busy or other network and/or switching capacity shortages. Nor shall the interruption allowance apply where service is interrupted by the negligence or willful act of the subscriber or where the Company, pursuant to the terms of the Tariff, suspends or terminates service because of nonpayment of bills due to the company, unlawful or

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improper use of the facilities or service, or any other reason covered by the Tariff. No allowance shall be made for interruptions due to electric power failure where, by the provisions of this Tariff, the subscriber is responsible for providing electric power.

2.11.2 Limitations on Credit Allowances

No credit allowance will be made for:

- A. interruptions due to the negligence of, or non-compliance with the provisions of this Tariff, by any party other than the Company, including but not limited to the customer, authorized user, or other common carriers connected to, or providing service connected to, the service of the Company or facilities used by the Company;
- B. interruptions due to the failure or malfunction of non-Company equipment, including service connected to customer provided electric power;
- C. interruptions of service during any period in which the Company is not given full and free access to its facilities and equipment for the purpose of investigating and correcting interruptions;
- D. interruptions of service during any period when the customer has released service to the Company for maintenance purposes or for implementation of a customer order for a change in service arrangements;
- E. interruptions of service due to circumstances or causes beyond the control of the Company.

2.12 AUTOMATIC NUMBER IDENTIFICATION

2.12.1 Regulations

The Company will provide Automatic Number Identification (ANI) associated with an intrastate service, by tariff, to any entity (ANI recipient), only under the following terms and conditions:

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- A. The ANI recipient or its designated billing agent may use or transmit ANI information to third parties for billing and collection, routing, screening, ensuring network performance, and completion of a telephone subscriber's call or transaction, or for performing a service directly related to the telephone subscriber's original call or transaction.
- B. The ANI recipient or its designated billing agent is prohibited from utilizing ANI information to establish marketing lists or to conduct outgoing marketing calls, except as permitted by the preceding paragraph, unless the ANI recipient obtains the prior written consent of the telephone subscriber permitting the use of ANI information for such purposes. The foregoing provisions notwithstanding, no ANI recipient or its designated billing agent may utilize ANI information if prohibited elsewhere by law.
- C. The ANI recipient or its designated billing agent is prohibited from reselling, or otherwise disclosing ANI information to any other third party for any use other than those listed in Provision 1, unless the ANI recipient
- D. obtains the prior written consent of the subscriber permitting such resale or disclosure.
- E. Telephone Corporations must make reasonable efforts to adopt and apply procedures designed to provide reasonable safeguards against the aforementioned abuses of ANI.
- F. Violation of any of the foregoing terms and conditions by any ANI recipient other than a Telephone Corporation shall result, after a determination through the Commission's complaint process, in suspension of the transmission of ANI by the Telephone Corporation until such time as the Commission receives written confirmation from the ANI recipient that the violations have ceased or have been corrected. If the Commission determines that there have been three or more separate violations in a 24 month period, delivery of ANI to the offending party shall be terminated under terms and conditions determined by the Commission.

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2.12.2 Terms and Conditions

Violation of any of the foregoing terms and conditions by a Telephone Corporation may result in Commission prosecution of penalty and enforcement proceedings.

2.13 EMERGENCY/ CRISIS/ DISASTER RESTORATION AND PROVISIONING
TELECOMMUNICATIONS SERVICE PRIORITY

2.13.1 General

- A. The Telecommunications Service Priority (TSP) Program is a federal program used to identify and prioritize telecommunications services that support national security or emergency preparedness (NS/EP) missions. Under the rules of the TSP System, the Company is authorized and required to provide and restore services with TSP assignments before services without such assignments.

NS/EP services are defined as those telecommunications services which are used to maintain a state of readiness or respond to and manage any event or crisis which causes or could cause injury or harm to the population, damage or loss to property, or degrades or threatens the NS/EP posture of the United States.

TSP restoration and/or provisioning shall be provided in accordance with Part 64, Appendix A of the Federal Communications Commission's Rules and Regulations (47 C.F.R.), and the "Service Vendor Handbook For The Telecommunications Service Priority (TSP) Program" and the "Service User Manual for the Telecommunications Service Priority (TSP) System" (NCS Manual 3-1-1) (Service User Manual) issued and updated as necessary by the Office of Priority Telecommunications (OPT) of the National Communications System. Any changes to or reissuance of these regulations or manuals supersede tariff language contained herein.

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- B. The TSP program has two components, restoration and provisioning.
1. A restoration priority is applied to new or existing telecommunications services to ensure restoration before any other services during a service outage. TSP restoration priorities must be requested and assigned before a service outage occurs.
 2. A provisioning priority is obtained to facilitate priority installation of new telecommunications services during a service outage. Provisioning on a priority basis becomes necessary when an end-user has an urgent requirement for a new NS/EP service that must be installed immediately or by a specific due date that can be met only by a shorter than standard or expedited Company provisioning time frame. As a matter of general practice, existing TSP services will be restored before provisioning new TSP services.

2.13.2 TSP Request Process:

2.13.2.A TSP Request Process – Restoration

To request a TSP restoration priority assignment, a prospective TSP user must:

1. determine that the user's telecommunications service supports an NS/EP function under one of the following four TSP categories.
 - a. National Security Leadership
 - b. National Security Posture and U.S. Population Attack Warning
 - c. Public Health, Safety, and Maintenance of Law and Order
 - d. Public Welfare and Maintenance of National Economic Posture

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2. Identify the priority level to be requested for the telecommunications service. The priority level is determined by the end-user's TSP category and service profile. The service profile defines the user's level of support to the portion of the telecommunications service that the user owns and operates, such as customer premises equipment or wiring. The five levels of priority and seven element groups that define the service profile are contained in the Service User Manual.
3. Complete the TSP Request for Service Users form (SF 315) available on the National Communications System (NCS) website (<http://tsp.ncs.gov/>).
4. For non-federal users, have their TSP requests approved by a federal agency sponsor. Non-federal users should contact the OPT, at the NCS website (<http://tsp.ncs.gov/>), for information on identifying a sponsor for TSP requests.
5. Submit the SF 315 to the OPT.
6. Upon receipt of the TSP Authorization Code from the OPT, notify the Company, and include the TSP Authorization Code in any service, order to the Company requesting restoration of NS/EP services.

2.13.2.B TSP Request Process - Provisioning

To request a TSP provisioning priority assignment, a prospective TSP user must follow the same steps listed in 2.10.1.a. above for restoration priority assignment except for the following differences. The user should:

1. Certify that its telecommunications service is an Emergency service. Emergency services are those that support one of the NS/EP functions listed in 2a(a) above and are so critical that they must be provisioned at the earliest possible time, without regard to cost to the user.

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2. Verify that the Company cannot meet the service due date without a TSP assignment.
3. Obtain approval from the end-user's invocation official to request a provisioning priority. Invocation officials are designated individuals with the authority to request TSP provisioning for a telecommunications service, and include the head or director of a federal agency, commander of a unified/specified military command, chief of a military service, commander of a major military command, or state governor.

2.13.3 Responsibilities of the End-User

End-users or entities acting on their behalf must perform the following:

- A. Identify telecommunications services requiring priority.
- B. Request, justify, and re-validate all priority level assignments. Validation must be completed every 2 years, and must be done before expiration of the end-user's TSP Authorization Code(s).
- C. Accept TSP services by the service due dates.
- D. Have Customer Premises Equipment (CPE) and Customer Premises Wiring (CPW) available by the requested service due date and ensure (through contractual means or otherwise) priority treatment for CPE and CPW necessary for end-to-end service continuity.
- E. Pay the Company any authorized costs associated with priority services.
- F. Report to the Company any failed or unusable services with priority levels.
- G. Designate a 24-hour point of contact for each TSP request and apprise the OPT.

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- H. Cooperate with the OPT during reconciliation (comparison of NS/EP service information and resolution of any identified discrepancies) and re-validation.

2.13.4 Responsibilities of the Company

The Company will perform the following:

- A. Provide TSP service only after receipt of a TSP authorization code.
- B. Revoke TSP services at the direction of the end-user or OPT.
- C. Ensure that TSP Program priorities supersede any other telecommunications priority that may be provided (other than control service and order wires).
- D. Designate a 24-hour point of contact to receive reports of TSP service outages from TSP service users.
- E. Designate a 24-hour point of contact to coordinate TSP processes with the OPT.
- F. Confirm completion of TSP service order activity to the OPT.
- G. Participate in reconciliation of TSP information at the request of the OPT.
- H. Ensure that all subcontractors complete reconciliation of TSP information with the service vendor.
- I. Ensure that other carriers supplying underlying facilities are provided information necessary to implement priority treatment of facilities that support NS/EP services.
- J. Assist in ensuring that priority level assignments of NS/EP services are accurately identified "end-to-end" by providing to subcontractors and interconnecting carriers the restoration priority level assigned to a service.

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- K. Disclose content of the NS/EP TSP database only as may be required by law.
- L. Comply with regulations and procedures supplemental to and consistent with guidelines issued by the OPT.

2.13.5 Preemption

When spare facilities are not available, it may be necessary for the Company to preempt the facilities required to provision or restore a TSP service. When preemption is necessary, non-TSP services may be preempted based on the Company's best judgment. If no suitable spare or non-TSP services are available, the Company may preempt an existing TSP service to restore a TSP service with a higher restoration priority assignment. When preemption is necessary, prior consent of the service user whose service will be preempted is not required; however, the Company will make every reasonable effort to notify the preempted customer of the action to be taken.

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SECTION 3 - CONNECTION CHARGES

3.1 General

The Connection Charge is a nonrecurring charge which applies to the following: (a) the installation of a new service; (b) the transfer of an existing service to a different location; (c) a change from one class of service to another at the same or a different location; or (d) restoral of service after suspension or termination for nonpayment. Connection Charges are listed with each service to which they apply.

3.1.1 Service Call and Premises Visit Charges

- A. A Service Call charge applies per customer order for any/all requested work or services ordered to be provided at one time, on the same premises, for the same customer. This charge recovers the cost of receiving, recording and processing a customer's request for service
- B. A Premises Visit charge applies to a customer's order when the Company must dispatch an employee or subcontractor to complete customer-requested installation or service changes. Customer is charged only once per Service Order.
- C. When a customer initiates a trouble ticket and the Company finds no cause for initiating the trouble ticket, the Customer may be responsible for payment of a charge for the Company dispatching personnel without cause.
- D. Expedite fees vary depending on the type of order being submitted. Payment of an expedite fee does not guarantee that Company will be able to comply with requested timing. All expedite requests are handled on a "best efforts" basis and rely on the cooperation of and accommodation by external service providers. Expedite fees are incurred as a result of initiating the request and are therefore not refundable even if the expedite is unsuccessful.

3.1.2 Exceptions to the Charge

- A. No charge applies for a change to a service for which a lower monthly rate applies, made within 90 days after any general rate increase, if a lower grade of service is offered in the customer's exchange.

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SECTION 3 - CONNECTION CHARGES (cont'd)

- B. The Company may from time to time waive or reduce the charge as part of a promotion.

3.1.3 Special Construction Charge

Should there be a basis for Special Construction for a customer, charges for special construction

will be based on the costs incurred by the Company and may include nonrecurring charges, recurring charges, termination liabilities or a combination thereof. Costs may also include the installed cost of the facilities to be provided including estimated costs for rearrangement of existing facilities. Installed cost includes cost of:

- A. Equipment and materials provided or used;
- B. Engineering, labor and supervision;
- C. Transportation;
- D. Right-of-way charge;
- E. Maintenance;
- F. Depreciation on the estimated costs of the installed facilities provided, based on the anticipated useful service life of the facility with an allowance for the estimated net salvage value;
- G. Administration, taxes and uncollectible revenue on the basis of reasonable average costs for associated items.

3.2 Reconnection Fee

A reconnection charge applies each time a service is restored after suspension or termination for nonpayment but before cancellation of the service, as deemed in Section of this Tariff.

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	Business
Minimum:	\$79.00
Maximum:	\$150.00

3.3 Moves, Adds and Changes

The Company alone may make changes in the location of its lines and equipment. When it is found that a move or change of such lines or equipment has been made by others, the Connection Charge for the underlying service will apply as if the work had been done by the Company.

The customer will be assessed a charge for any move, add or change of a Company service. Any issue arising from a Move, Add or Change of Company's equipment or facilities performed by customer, including, but not limited to, interruption of service, will be the sole responsibility of the customer. Move, Add and Change are defined as follows:

- Move:** The disconnection of existing equipment at one location and reconnection of the same equipment at a new location in the same building or in a different building on the same premises.
- Add:** The addition of services and/or products to existing equipment and/or service at one location.
- Change:** Change - including rearrangement or reclassification - of existing service at the same location.

Business Charge per:	Move	Add	Change
Minimum:	\$499.00	\$499.00	\$500.00
Maximum:	\$1,500.00	\$1,500.00	N/A

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SECTION 3 - CONNECTION CHARGES (cont'd)

3.4 Cutover Fees

Cutovers can be schedule to commence Monday through Friday (excluding company observed and national holidays) between 7 AM and 6 PM in the time zone of the end user. Cutovers are planned with the objective of being concluded by 7 PM in the time zone of the end user.

3.4.1 Cutovers that are aborted because end user personnel are unavailable and less than 24 hours of that unavailability is given will be charged to customer in an amount up to \$500.00 depending on the type of service cut over and regardless of third party responsibility for failure to execute the cut-over.

3.4.2 Failure to join the conference bridge for a scheduled cut-over without prior notice will result in a charge to customer of up to \$750.00 depending on the type of service.

3.5 Cancellation Fee

A cancellation charge applies each time a service is canceled by the customer and is also referred to as an early termination charge. Upon cancellation or early termination of a service, customer will owe the monthly recurring charge for the service multiplied by the number of months remaining in the contract term.

3.6 Disconnection of Service

Following submission of a disconnection order to the Company, billing will stop 30 days thereafter. If disconnection occurs prior to completion of the contract term, Customer is liable for an early termination fee as noted in Section 3.5.

3.7 Record Order Charge

A Record Order Charge applies to any work performed by the Company in connection with receiving, recording and processing customer requests. A Record Order Charge does not apply when a Service Order Charge also applies. Such charge include, but are not limited, to any of the following:

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- a. Addition of directory listings.
- b. Change in listed name.
- c. Change of address.
- d. Change of billing party.
- e. Change of listed service to non-published service not involving a change in telephone number.

Minimum: Business
\$30.00

Maximum: \$50.00

3.8 Trouble Isolation Charge

When a visit to Customer's premises is necessary to isolate a problem reported to the Company but identified by the Company's technician or a technician acting on behalf of the Company, and the problem is attributable to Customer's equipment or inside wiring, a separate charge of \$150/hour of technician time will be assessed in addition to any/all other charges for the visit.

3.9 Primary Interexchange Carrier Change Charge

Customers may be presubscribed to the carrier of their choice for both interLATA and intraLATA service. This service is offered on a non-discriminatory basis and is at the sole discretion of the Customer. The Customer's request for this service must be clearly set forth on a Letter of Authorization. If request is ordered or charged via the Company's toll-free number, Customer must also follow up with a Letter of Authorization sent via email or fax to the Company and signed by a party authorized to make changes to Customer's account. The customer will incur a charge each time there is a change in the long distance carrier associated with the customer's intraLATA or interLATA service after the initial installation of service.

Minimum: \$3.00

Maximum: \$6.00

3.10 Non-recurring Installation and Activation Charges

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SECTION 3 - CONNECTION CHARGES (cont'd)

The following charges attach upon service installation and activation:

Non-recurring Charge	Minimum	Maximum
General Activation Fee	\$125.00	\$3,000.00
Metro Ethernet	\$1,000.00	\$3,500.00
Ethernet over copper	\$300.00	\$1,500.00
ADSL	\$199.00	\$299.00
SDSL	\$225.00	\$500.00
VDSL	\$299.95	---
Channel T1	\$250.00	\$500.00
T1 (PRI and Standard)	\$300.00	\$999.00
Dynamic Integrated T1	\$300.00	\$999.00
Equipment Installation	\$125.00	\$300.00
Toll-Free Service	\$50.00	\$75.00

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SECTION 4 - SUPPLEMENTAL SERVICES

4.1 CUSTOM CALLING SERVICE

- 4.1.1 Blocking Service or a telephonic block can only be added or removed pursuant to a written request by the customer of record, or the customer of record submitting the request with the original Service Agreement for Service.

4.2 LOCAL OPERATOR SERVICE

4.2.1 Description of Services

A. Caller ID or Caller ID with Name for Digital Service (PRI)

The Caller ID and Caller ID with Name services allow a customer to see a caller's name and number previewed on a display screen before the call is answered, allowing

Customer to prioritize and or screen incoming calls. These features have the ability to display the name, number, date and time of each incoming call-including calls that are not answered by the customer. Caller ID service requires the use of specialized CPE not provided by the Company. It is the responsibility of the customer to provide the necessary CPE. Additionally, it is necessary for the customer to ensure correct programming of the feature(s). The charge for this service is \$300.00.

B. Account Codes

This feature adds an account number (code) to Customer's outbound calling for calls originating from the Customer's service network. The number of digits in a Customer's account code group will be defined by the Company. Customer can choose to have verified account codes (predetermined codes set by the Customer) or non-verified account codes (random digits) but the same quantity of digits. The charge for this service is \$25.00 per month.

C. Direct Trunk Overflow

Optional feature where Customer can elect to have inbound calls routed to an alternate telephone number should the primary service fail to avoid

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interruption of service. Customer may subscribe to this feature at the time it enters into a Service Agreement with Company or may elect to request the feature at any time thereafter provided a written request by an authorized party is sent to the Company. The charge for this service is \$29.95 per month.

4.3 SERVICE AND PROMOTIONAL TRIALS

4.3.1 General

The Company may establish temporary promotional programs wherein it may waive or reduce nonrecurring or recurring charges, to introduce a present or potential customer to a service not previously subscribed to by the customer.

4.3.2 Regulations

- A. Appropriate notification of the Trial will be made to all eligible customers and to the Commission. Appropriate notification may include direct mail, bill inserts, broadcast or print media, direct contact or other comparable means of notification.
- B. During a Service Trial, the service(s) is provided automatically to all eligible customers, except those customers who choose not to participate. Customers will be offered the opportunity to decline the trial service both in advance and during the trial. A customer can request that the designated service be removed at any time during the trial and not be billed a recurring charge for the period that the feature was in place. At the end of the trial, customers that do not contact the Company to indicate they wish to retain the service will be disconnected from the service at no charge.
- C. During a Promotional Trial, the service is provided to all eligible customers who ask to participate. Customers will be notified in advance of the opportunity to receive the service in the trial for free. A customer can request that the service be removed at any time during the trial and not be billed a recurring charge for the period that the service was in place. At the end of the trial, customers that do not contact the Company will be

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disconnected from the service.

- D. Customers can subscribe to any service listed as part of a Promotional Trial and not be billed the normal Connection Charge. The offering of this trial period option is limited in that a service may be tried only once per customer, per premises.
- E. The Company retains the right to limit the size and scope of a Promotional Trial.

4.4 TRAP CIRCUIT SERVICE

4.4.1 General

Trap Circuit Service is designed to allow the customer to control the release of an incoming call so that in situations involving emergency or nuisance calls, calls may be held and traced

4.4.2 Regulations

- A. This service is provided when there is a continuing requirement for the identification of the calling party in cases involving nuisance calls or emergency situations or other situations involving law enforcement or public safety.
- B. The customer shall be required to sign a written request for this service. By signing the request the Customer shall release the Company from any liability, and the Customer agrees to indemnify and hold the Company harmless from any liability it may incur in providing this service. The Company may require the recommendation of an appropriate law enforcement agency prior to providing this service. Any information obtained by the Company in the tracing of a call will be provided only to the law enforcement agency designated. The only exception to this will be emergency situations such as fire, serious illness or other similar situations in which case the appropriate agency will be notified.
- C. The equipment required to provide this service cannot be operated in all central offices. The service is restricted to locations where facilities

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Section 4--SUPPLEMENTAL SERVICES (Cont'd)

- D. permit.
- E. The Company makes no guarantee concerning the tracing and identification of any call when the service is provided. The Company will furnish the service only on the express condition that no liability shall attach to it for any reason arising out of the provision of the service

4.4.3 Rates

Upon request for this service, the monthly charge to the customer will be increased by any charges incurred by the Company for provision of this service.

4.5 DIRECTORY ASSISTANCE SERVICE

4.5.1 General

A customer may obtain assistance, for a charge, in determining a telephone number by dialing Directory Assistance Service. A customer can also receive assistance by writing the Company with a list of names and addresses for which telephone numbers are desired.

4.5.2 Regulations

A Directory Assistance Charge applies for each telephone number, area code, and/or general information requested from the Directory Assistance operator except as follows:

- A. Calls from pay telephones.
- B. Requests for telephone numbers of non-published service.
- C. Requests in which the Directory Assistance operator provides an incorrect number. The customer must inform the company of the error in order to receive credit.
- D. Requests from individuals with certified visual or physical handicaps in which the handicap prevents the use of a local directory, up to a maximum of 50 requests per month.

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Section 4--SUPPLEMENTAL SERVICES (Cont'd)

4.5.3 Rates

The directory assistance charge applies:

Switched services: \$1.50/per call

Dedicated services: \$1.25/per call

4.6 NUMBER SERVICE

Customers may request that the Carrier make a particular telephone number available. Carrier's Gold Service provisions numbers that are directly available to the Carrier for assignment. Carrier's Platinum Service provisions numbers that are not directly available to the Carrier.

	Minimum Monthly Charge	Maximum Monthly Charge
Gold Service	\$10.00	\$25.00
Platinum Service	\$25.00	---

4.7 RECURRING AND NONRECURRING CHARGES

Nonrecurring charges are implemented for the provisioning, maintenance, installation, etc as well as service order charge per main billing account as described in Section 3.1 of this Tariff. All services are offered on a minimum of a one year basis or the customer may choose to commit to a service term of 24 or 36 months. Service will automatically renew at the end of the respective contracted term.

4.8 BLOCKING SERVICE

4.8.1 General

Blocking service is a feature that permits customers to restrict access from their telephone line to various discretionary services. The following blocking options are available to business customers:

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- A. 900, 700 Blocking - allows the subscriber to block all calls beginning with the 900 and 700 prefixes (i.e. 900-XXX-XXXX) from being placed.
- B. 900, 700, 333, 396, 540, 550, 551, 770, 910, 920, 970, 971, 974 & 976 Blocking - allows the subscriber to block all calls beginning with the above prefixes from being placed.
- C. Third Number Billed and Collect Call Restriction - provides the subscriber with a method of denying all third number billed and collect calls to a
- D. specific telephone number provided the transmitting operator checks their validation data base.
- E. Toll Restriction (1+ and 0+ Blocking) - provides the subscriber with local dialing capabilities but blocks any customer-dialed call that has a long distance charge associated with it.

Toll Restriction will not block the following types of calls: 911 (Emergency), 1 + 800 (Toll Free), and operator assisted toll calls.

- F. Toll Restriction Plus - provides subscribers with Toll Restriction, as described in 1.d. of this Section, and blocking of 411 calls.
- G. Direct Inward Dialing Blocking (Third Party and Collect Call) - provides business customers who subscribe to DID service to have Third Party and Collect Call Blocking on the number ranges provided by the Company.

4.8.2 Regulations

- A. The Company will not be liable for any charge incurred when any long distance carrier or alternative operator service provider accepts third number billed or collect calls.
- B. Blocking Service is available where equipment and facilities permit.

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SECTION 5 - LOCAL EXCHANGE SERVICES

5.1 BUSINESS SERVICE - GENERAL

Business Service provides a business customer with a connection to the Company's switching network which enables the customer to:

- a) receive calls from other stations on the public switched telephone network;
- b) access the Company's local calling service;
- c) access the Company's operators and business office for service related assistance; access toll-free telecommunications service such as 800 NPA; and access 911 service for emergency calling; and
- d) access the service of providers of interexchange service. A customer may presubscribe to such provider's service to originate calls on a direct dialed basis or to receive 800 service from such provider, or may access a provider on an ad hoc basis by dialing the provider's Carrier Identification Code (10XXX). At the time Customer enters into its initial Service Level Agreement, Customer shall designate a Primary Interexchange Carrier (PIC) for intra-LATA and inter-LATA toll service. If Customer does not select an intra-LATA or inter-LATA PIC, and does not request blocking of intra-LATA or inter-LATA toll calls, the Company shall be deemed to have been designated as the Customer's intra-LATA PIC. If the Customer elects to access a provider on an ad hoc basis without a pre-existing account, Customer will be responsible for all associated charges.

Business Service is provided via one or more channels terminated at the customer's premises. Each Business Network Switched Service channel corresponds to one or more analog, voice-grade telephonic communications channels that can be used to place or receive one call at a time.

Connection charges as described in Section 2 apply to all service on a one-time basis unless waived pursuant to this Tariff.

5.2 BUSINESS SERVICE DESCRIPTIONS AND RATES

Business Service access options include, but are not limited to:

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SECTION 5 - LOCAL EXCHANGE SERVICES (cont'd)

5.2 BUSINESS SERVICE DESCRIPTIONS AND RATES (cont'd)

Basic Business Line Service

PBX Trunks

T1 (PRI & Standard)

Ethernet over Copper

Integrated voice and data T1 (Channel T1)

Metro Ethernet

Point to Point

Basic Business Line Service is offered with flat rate local service. PBX trunks are offered with flat rate local service. Digital PBX trunks are offered on a separate rate basis only.

All Business Network Switched Service may be connected to customer-provided terminal equipment such as station sets, key systems, PBX systems, or facsimile machines. Service may be arranged for two-way calling, inward calling only or outward calling only.

5.2.1 Basic Business Line Service

A. General

Basic Business Line Service provides a customer with a one or more analog, voice-grade telephonic communications channel that can be used to place or receive one call at a time. Local calling service is available at a flat rate included in the line price, or on a message usage basis. Basic Business Lines are provided for connection of customer-provided single-line terminal equipment such as station sets or facsimile machines. Each Basic Business Line has the following characteristics:

1. Terminal interface: 2-wire.
2. Signaling type: Loop Start

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SECTION 5 - LOCAL EXCHANGE SERVICES (cont'd)

5.2 BUSINESS SERVICE DESCRIPTIONS AND RATES (cont'd)

3. Pulse type: Dual-tone Multifrequency (DTMF)
4. Directionality: Two-way, In-only or Out-only at the option of the customer.

5.2.2 Basic Business Line Service

A. Description

Calls to points within the local exchange area are charged on the basis of the number of completed calls originating from the customer's service in addition to a base monthly charge.

B. Recurring and Nonrecurring Charges

Charges for each Service line include a monthly recurring Base Line Charge and usage charges for completed calls originated from the customer's line based on total number of call minutes during the billing period. In addition to the nonrecurring charges listed below, service order charges apply as described in this tariff. Under certain circumstances, service to Customer may require the use of a link and/or number portability arrangement provided by the Incumbent Local Exchange Carrier. In such circumstances, the monthly recurring charge to Customer will be the greater of Company's Base Service Line charge set forth below or the charge to Company by the Incumbent Local Exchange Carrier for the link used to serve Customer. If Customer is served through a Number Portability Arrangement, the monthly charge to Customer will be increased by the Incumbent Local Exchange Carrier's corresponding charge to the Company.

	Minimum	Maximum
Nonrecurring Connection Charge:	\$1.00	\$85.00
Monthly Recurring Charges:		
-Each Base Service Line	\$1.00	\$30.00

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SECTION 5 - LOCAL EXCHANGE SERVICES (cont'd)

5.2 BUSINESS SERVICE DESCRIPTIONS AND RATES (cont'd)

Custom Calling Features:
(per line, per month)

-Each feature	\$0.00	\$85.00
---------------	--------	---------

3. Usage Charges for Dedicated Service

	<u>Minimum</u>	<u>Maximum</u>
Intrastate Rate Plan	\$..015/minute	\$.09/minute
Intra LATA Regional Plan	\$.015/minute	\$.089/minute
Local Calling Plan	\$.01/minute	\$.029/minute

4. Usage Charge for Switched Service

	<u>Minimum</u>	<u>Maximum</u>
Intrastate Rate Plan	\$0.059/minute	\$0.069/minute
Intra LATA Regional Plan	\$0.059/minute	\$0.069/minute
Local Calling Plan	\$0.019/minute	\$0.025/minute

5.2.3 PBX Trunk Service

A. General

Analog and/or digital PBX trunks are provided for connection of customer-provided PBX terminal equipment. Analog trunks are delivered on a DS0 level and digital trunks are delivered at the DS1 level. All trunks are equipped with multiline hunting.

DID service allows callers to reach the called party without going through a PBX attendant. DOD service allows end users to dial outside of a PBX system without going through the PBX attendant to get access to an outside line. Digital trunks

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SECTION 5 - LOCAL EXCHANGE SERVICES (cont'd)

5.2 BUSINESS SERVICE DESCRIPTIONS AND RATES (cont'd)

cannot be two-way trunks, but must be ordered as with either Direct Inward Dialing (DID) or Direct Outward Dialing (DOD).

For DID configured PBX trunks additional charges apply for Direct Inward Dial Station numbers.

Each DS0 level Trunk has the following characteristics:

Terminal Interface: 2-wire or 4-wire, as required for the provision of service.

Signaling Type: Loop, Ground, E&M I, II, III

Pulse Type: Dual Tone Multi-Frequency (DTMF) or Dial Pulse (DP)

Directionality: In-Coming Only (DID), Out-Going Only (DOD) or Two-Way.

B. Standard T1 Service-Dedicated Usage Rates

A digital trunked service with all 24 channels allocated as bearer channels for the circuit. This configuration does not support Caller ID and does not allow for Direct Trunk Overflow.

1. Supported Services:

- a. Direct Inward Dialing (DID)-DID provides one-way inbound calling only terminating directly at a PBX station.
- b. Direct Outward Dialing (DOD)- DOD provides for one-way outbound calling only. Outbound long distance calls will follow the IXC code for the trunk group in its entirety, not per channel.

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SECTION 5 - LOCAL EXCHANGE SERVICES (cont'd)

5.2 BUSINESS SERVICE DESCRIPTIONS AND RATES (cont'd)

- c. DID/DOD-This service allows for both inbound and outbound calling. Outbound long distance calls will follow the IXC of the trunk group, not the individual channels. This service is also referred to as two-way or combination trunks.

2. Recurring and Nonrecurring Charges

In addition to the nonrecurring charges listed below, service order charges apply as described in this tariff. Charges also include a monthly recurring charge and charges for completed calls originated from the customer's billing number based on the total minutes of use during the billing period. Some plans bundle service with minutes of use into the monthly recurring charge.

	<u>Minimum</u>	<u>Maximum</u>
Nonrecurring Connection Charge:	\$300.00	\$999.00
Monthly Recurring Charges:	\$200.00	\$575.00

C. Integrated T1/Channlized T1

Customers are provided with a T1 line that is divided into 24 channels, each having a maximum data speed of 64 Kbps, and each capable of supporting a unique application that can run concurrently with, but independently of, other applications on different channels. For example, an enterprise is able to run several services, such as local telephone, long-distance telephone, Internet and voice over IP over a single circuit at the same time. Integrated/Channel circuits can be divided into many options; this allows the customer to select the quantity of channels for voice and the quantity of channels for data use.

Installation Charge

<u>Minimum</u>	<u>Maximum</u>
\$300.00	\$500.00

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SECTION 5 - LOCAL EXCHANGE SERVICES (cont'd)

5.2 BUSINESS SERVICE DESCRIPTIONS AND RATES (cont'd)

Monthly Recurring Charge

Minimum	Maximum
\$300.00	\$7005.00

D. ISDN PRI – Dedicated Usage Rates

Customers are provided with simultaneous access, transmission and switching services via channelized transport. PRI is usually arranged into twenty-three 64-kilobit channels and a spare 64-kilobit channel for signaling and back-up.

1. Supported services

- a. Receive caller ID telephone numbers on every call.
- b. Combine local and long distance calling on a single circuit
- c. ISDN PRI T-1 service can support one-way inbound (DID), one way outbound (DOD) or two-way (DID/DOD) traffic.
- d. DID provides one-way inbound calling only terminating directly at the PBX station.
- e. DOD provides for one-way outbound calling only. Outbound long distance calls will follow the IXC code for the trunk group in its entirety, not per channel.
- f. DID/DOD allows for both inbound and outbound calling. Outbound long distance calls will follow the IXC of the trunk group, not the individual channels. This service is also referred to as two-way or combination trunks.g. Direct Trunk Overflow for calls being routed to an alternate number(s) to receive inbound calls.
- h. Account Codes (verified and non-verified)
- i. Multiple trunk Groups
- j. Customized routing for inbound and outbound calls

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SECTION 5 - LOCAL EXCHANGE SERVICES (cont'd)

5.2 BUSINESS SERVICE DESCRIPTIONS AND RATES (cont'd)

2. Recurring and Non-Recurring charges

In addition to the nonrecurring charges listed below, service order charges apply as described in this tariff. Charges also include a monthly recurring charge and charges for completed calls originated from the customer's lines based on the total minutes of use during the billing period. Some plans bundle service with minutes of use into the monthly recurring charge.

	<u>Minimum</u>	<u>Maximum</u>
Nonrecurring Connection Charge:	\$300.00	\$999.00
Monthly Recurring Charges:	\$350.00	\$650.00

E. Dynamic Internet Protocol (IP)

This service allow customers to integrate data, voice, Internet and virtual private network services on a single IP connection.

1. Supported Services

- a. Data and voice services share all bandwidth with no defined limits on the customer's number of business lines.
- b. Dynamic IP is supported through T-1, DS-3 or higher service connections.
- c. Direct Trunk Overflow, Dialed Number Identification Service and account codes may be available at additional charges as noted in the rate schedule.

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SECTION 5 - LOCAL EXCHANGE SERVICES (cont'd)

5.2 BUSINESS SERVICE DESCRIPTIONS AND RATES (cont'd)

2. Recurring and non-recurring charges

In addition to the nonrecurring charges listed below, service order charges apply as described in this tariff. Charges also include a monthly recurring charge and charges for completed calls originated from the customer's lines based on the total minutes of use during the billing period. Some plans bundle service with minutes of use into the monthly recurring charge.

	<u>Minimum</u>	<u>Maximum</u>
Nonrecurring Connection Charge:	\$299.00	\$999.00
Monthly Recurring Charges:	\$750.00	\$3,300.00

F. Ethernet Over Copper

This service uses copper wires to transmit data packets from one computer to another over the Ethernet network. Distance limitations apply.

	<u>Maximum</u>	<u>Minimum</u>
Non-recurring connection charge	\$300.00	\$1,500.00
Monthly recurring charge	\$400.00	\$3,000.00

G. Metro-Internet

A service that transports Ethernet protocol signals over metro distance or long haul circuits.

	<u>Maximum</u>	<u>Minimum</u>
Non-recurring connection charge	\$1,000.00	\$3,500.00
Monthly recurring charge	Individual Case Basis	

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SECTION 5 - LOCAL EXCHANGE SERVICES (cont'd)

5.2 BUSINESS SERVICE DESCRIPTIONS AND RATES (cont'd)

H. Point-to-Point Service

The service connects two Customer-designated premises, either directly or through a hub where multiplexing functions are performed. Pricing is on an Individual Case Basis.

I. Multipoint Service

The service connects three or more Customer-designated premises through a Company hub. There is no limitation on the number of locations connected, however, when more than three points are provided in tandem, the quality of service may be degraded. If Company determines that it is not technically possible to provide multipoint service, Customer will be advised and given the opportunity to change the service order within 60 days. Pricing is on an Individual Case Basis.

J. Direct Inward Dialing (DID)

1. Recurring and Nonrecurring Charges

Terminal Numbers:

1-20 lines in terminal group

100 lines in terminal group

	Minimum	Maximum
Nonrecurring Connection Charge	\$200.00	\$400.00
DID Monthly Recurring Charge		
- Each Group of 20 numbers	\$ 5.00	\$ 5.25
- Each Group of 50 numbers	\$ 12.50	\$ 18.50
- Each Group of 100 numbers	N/A	\$ 25.00

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SECTION 5 - LOCAL EXCHANGE SERVICES (cont'd)

5.2 BUSINESS SERVICE DESCRIPTIONS AND RATES (cont'd)

I. Digital Subscriber Line Services

These services provide customers with a variety of copper-based high speed data capabilities. Service options include asynchronous and synchronous upload and download speeds.

All DSL services are subject to availability and are not guaranteed to a customer until they are installed at the customer's premise and are working.

	<u>Minimum</u>	<u>Maximum</u>
Nonrecurring Connection Charge:	\$199.00	\$500.00
Monthly Recurring Charges:	\$70.00	\$225.00

J. Term Liability/Termination Charges

Several of the service offered pursuant to this Tariff are available at reduced prices if the Customer agrees at the time the order is placed to continued service for a specified period of time ("term"). If the Customer terminates service prior to the end of the term, in part or in whole, then termination charges may apply. If a customer disconnects service prior to the fulfillment of the term plan contracted, then a termination liability will be due to Company from Customer. The termination liability will be the difference between the monthly rate of the highest term period which could have been satisfied prior to service discontinuance and the monthly rate for the selected commitment period multiplied by the actual number of months the plan has been in effect. The monthly rates used for this calculation will be those in effect at the time the service is disconnected.

5.3 LOCAL CALLING PLANS

Carrier offers customers ordering business services bundles of local calling minutes at rates dependent on service type and term the following plans:

	Minimum Monthly Charge	Maximum Monthly Charge
10K Local Calling	\$49.95	\$450.00
20K Local Minutes	\$40.00	\$499.00

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SECTION 6 - SPECIAL ARRANGEMENTS

6.1 SPECIAL CONSTRUCTION

6.1.1 Basis for Charges

Basis for Charges where the Company furnishes a facility or service for which a rate or charge is not specified in the Company's tariffs, charges will be based on the costs incurred by the Company (including return) and may include:

- A. nonrecurring charges;
- B. recurring charges;
- C. termination liabilities; or
- D. combinations of (a), (b), and (c).

6.1.2 Basis for Cost Computation

The costs referred to in 9.1.1 preceding may include one or more of the following items to the extent they are applicable:

- A. Costs to install the facilities to be provided including estimated costs for the rearrangements of existing facilities. These costs include:
 - 1. equipment and materials provided or used;
 - 2. engineering, labor, and supervision;
 - 3. transportation; and
 - 4. rights of way and/or any required easements.
- B. Cost of maintenance.
- C. Depreciation on the estimated cost installed of any facilities provided, based on the anticipated useful service life of the facilities with an appropriate allowance for the estimated net salvage.
- D. Administration, taxes, and uncollectible revenue on the basis of reasonable average cost for these items.

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Section 6 - SPECIAL ARRANGEMENTS (cont'd)

6.1 SPECIAL CONSTRUCTION (cont'd)

- E. License preparation, processing, and related fees.
- F. Tariff preparation, processing and related fees.
- G. Any other identifiable costs related to the facilities provided; or
- H. An amount for return and contingencies.

6.1.3 Termination Liability

To the extent that there is no other requirement for use by the Company, a termination liability may apply for facilities specially constructed at the request of a customer.

6.1.3.A The period on which the termination liability is based is the estimated service life of the facilities provided.

6.1.3.B The amount of the maximum termination liability is equal to the estimated amounts (including return) for:

1. Costs to install the facilities to be provided including estimated costs for the rearrangements of existing facilities. These costs include:
 - a) equipment and materials provided or used;
 - b) engineering, labor, and supervision;
 - c) transportation; and
 - d) rights of way and/or any required easements;
2. license preparation, processing, and related fees;
3. tariff preparation, processing and related fees;

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Section 6 - SPECIAL ARRANGEMENTS (cont'd)

6.1 SPECIAL CONSTRUCTION (cont'd)

4. cost of removal and restoration, where appropriate; and
5. any other identifiable costs related to the specially constructed or rearranged facilities.

6.1.3.C The termination liability method for calculating the unpaid balance of a term obligation is obtained by multiplying the sum of the amounts determined as set forth in Section 9.1.3.2 preceding by a factor related to the unexpired period of liability and the discount rate for return and contingencies. The amount determined in Section 9.1.3.2 preceding shall be adjusted to reflect the redetermined estimated net salvage, including any reuse of the facilities provided. This amount shall be adjusted to reflect applicable taxes.

6.2 NON-ROUTINE INSTALLATION AND/OR MAINTENANCE

At the customer's request, installation, provisioning and/or maintenance may be performed outside the Company's regular business hours, or (in the Company's sole discretion and subject to any conditions it may impose) in hazardous locations. In such cases, charges based on the cost of labor, material, and other costs incurred by or charged to the Company will apply. If installation is started during regular business hours but, at the Customer's request, extends beyond regular business hours into time periods including, but not limited to, weekends, holidays, and/or night hours, additional charges may apply.

6.3 Individual Case Basis (ICB) Arrangements

Rates for ICB arrangements will be developed on a case-by-case basis in response to a bona fide request from a customer or prospective customer for service which vary from tariffed arrangements. Rates quoted in response to such requests may be different for tariffed service than those specified for such service in the Rate Attachment. ICB rates will be offered to customers in writing and will be made available to similarly situated customers.

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TELCO EXPERTS, LLC

RESALE TELECOMMUNICATIONS SERVICE TARIFF

This Tariff contains the descriptions, regulations, and rates applicable to providing long-distance interexchange telecommunications services within the State of Arizona by Telco Experts, LLC ("Company"). This Tariff is on file with the Arizona Corporation Commission, and copies also may be inspected, during normal business hours, at the following location: 38 Park Avenue, Rutherford, N.J. 07470.

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CHECK SHEET

The sheets of this Tariff are effective as of the date shown at the bottom of the respective sheet(s). Original and revised sheets as named below comprise all changes from the original Tariff and are currently in effect as of the date on the bottom of this page.

<u>SHEET</u>	<u>REVISION</u>	<u>SHEET</u>	<u>REVISION</u>	<u>SHEET</u>	<u>REVISION</u>
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EXPLANATION OF SYMBOLS

The following are the only symbols used for the purposes indicated below:

- (C) – Indicates changed regulation.
- (D) – Indicates discontinued rate or regulation.
- (I) – Indicates rate increase.
- (M) – Indicates a move in the location of text.
- (N) – Indicates a new rate or regulation.
- (R) – Indicates a rate reduction.
- (T) – Indicates a change in text only.

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TARIFF FORMAT

A. Leaf Numbering - Leaf numbers appear in the upper right corner of the page. Leaves are numbered sequentially. However, new leaves are occasionally added to the tariff. When a new leaf is added between leaves already in effect, a decimal is added. For example, a new leaf added between leaves 14 and 15 would be 14.1.

B. Leaf Revision Numbers – Revision numbers also appear in the upper right corner of each page. These are used to determine the most current leaf version on file with the Corporation Commission. For example, the 4th revised Leaf 14 cancels the 3rd revised Leaf 14. Because of various suspension periods, deferrals, etc. the Corporation Commission follows in their tariff approval process, the most current leaf number on file with the Corporation Commission is not always the tariff page in effect.

C. Paragraph Numbering Sequence – There are nine levels of paragraph coding. Each level of coding is subservient to its next higher level:

2.
2.1
2.1.1
2.1.1.A
2.1.1.A.1
2.1.1.A.1.(a)
2.1.1.A.1.(a).I
2.1.1.A.1.(a).I.(i)
2.1.1.A.1.(a).I.(i).(1)

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DEFINITIONS

AGENCY

For 911 or E911 service, the government agency(ies) designated as having responsibility for the control and staffing of the emergency report center.

ALTERNATE ROUTING ("AR")

Allows E911 calls to be routed to a designated alternate location if (1) all E911 exchange lines to the primary PSAP (see definition of PSAP below) are busy, or (2) the primary PSAP closes for a period (night service).

AUTHORIZED USER

A person, corporation or other entity who is authorized by the Company's customer to utilize service provided by the Company to the customer. The customer is responsible for all charges incurred by an Authorized User.

ATTENDANT

An operator of a PBX console or telephone switchboard.

AUTOMATIC LOCATION IDENTIFICATION ("ALI")

The name and address associated with the calling party's telephone number (identified by ANI as defined below) is forwarded to the PSAP for display. Additional telephones with the same number as the calling party's (secondary locations, off premises, etc.) will be identified with the address of the telephone number at the main location.

AUTOMATIC NUMBER IDENTIFICATION ("ANI")

A system whereby the calling party's telephone number is identified and sent forward with the call record for routing and billing purposes. E911 Service makes use of this system.

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CALL INITIATION

The point in time when the exchange network facility are initially allocated for the establishment of a specific call.

CALL TERMINATION

The point in time when the exchange network facility allocated to a specific call is released for reuse by the network.

CARRIER or COMPANY

Telco Experts, LLC, the issuer of this tariff.

CENTRAL OFFICE

An operating office of the Company where connections are made between telephone exchange lines.

CENTRAL OFFICE LINE

A line providing direct or indirect access from a telephone or switchboard to a central office. Central office lines subject to PBX rate treatment are referred to as central office trunks.

CHANNEL

A point-to-point bi-directional path for digital transmission. A channel may be furnished in such a manner as the Company may elect, whether by wire, fiber optics, radio or a combination thereof and whether or not by means of single physical facility or route. One 1.544 Mbps Service is equivalent to 24 channels.

COMMISSION

The Arizona Corporation Commission.

CUSTOMER or END USER

The person, firm, corporation, or other entity which orders service pursuant to this Tariff and utilizes service provided under Tariff by the Company. A customer is responsible for the payment of charges and for compliance with all terms of the Company's Tariff.

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CUSTOMER PREMISES EQUIPMENT ("CPE")

Equipment provided by the customer for use with the Company's services. CPE can include a station set, facsimile machine, key system, PBX, or other communication system.

DEFAULT ROUTING ("DR")

When an incoming E911 call cannot be selectively routed due to an ANI failure, garbled digits or other causes, such incoming calls are routed from the E911 Control Office to a default PSAP. Each incoming E911 facility group to the Control Office is assigned to a designated default PSAP.

DIRECT INWARD DIAL ("DID")

A service attribute that routes incoming calls directly to stations, by-passing a central answer point.

DIRECT OUTWARD DIAL ("DOD")

A service attribute that allows individual station users to access and dial outside numbers directly.

DUAL TONE MULTI-FREQUENCY ("DTMF")

The pulse type employed by tone dial station sets. (Touch tone)

E911 SERVICE AREA

The geographic area in which the government agency will respond to all E911 calls and dispatch appropriate emergency assistance.

E911 CUSTOMER

A governmental agency that is the customer of record and is responsible for all negotiations, operations and payment of bills in connection with the provision of E911 service.

EXCHANGE

An area, consisting of one or more central office districts, within which a call between any two points is a local call.

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EXCHANGE ACCESS LINE

A central office line furnished for direct or indirect access to the exchange system.

EXCHANGE SERVICE

The provision to the subscriber of access to the exchange system for the purpose of sending and receiving calls. This access is achieved through the provision of a central office line (exchange access line) between the central office and the subscriber's premises.

FINAL ACCOUNT

A customer whose service has been disconnected who has outstanding charges still owed to the Company.

FLAT RATE SERVICE

The type of exchange service provided at a monthly rate with an unlimited number of calls within a specified primary calling area.

FOREIGN EXCHANGE

A foreign exchange number is a local phone number from another market or rate center that rings to your market or rate center. With foreign exchange, a "local" phone number for your desired market is ordered, and it rings into your main office or desired location.

INTERFACE

That point on the premises of the subscriber at which provision is made for connection of facilities provided by someone other than the Company to facilities provided by the Company.

INTERRUPTION

The inability to complete calls, either incoming or outgoing or both, due to Company facilities malfunction or human errors.

LATA

Local Access and Transport Area. The area within which the Company provides local and long distance ("intraLATA") service. For call to numbers outside the area ("interLATA") service is

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provided by long distance companies.

LINK

The physical facility from the network interface on an end-user's or carrier's premises to the point of interconnection on the main distribution frame of the Company's central office.

LNP (LOCAL NUMBER PORTABILITY)

the ability of a telephone customer in the U.S. to retain their local phone number if they switch to another local telephone service provider. Subject to availability of NPA-NXX of number.

LOOPS

Segments of a line which extend from the serving central office to the originating and to the terminating point.

MOVE

The disconnection of existing equipment at one location and reconnection of the same equipment at a new location in the same building or in a different building on the same premises.

MULTILINE HUNT

A method of call signaling by which a call placed to one number is subsequently routed to one or more alternative numbers when the called number is busy.

MULTIPOINT SERVICE

Service that connects three or more Customer-designated premises through a company hub.

OFF-NET

Telecommunications services transported over facilities that are not installed by the Company.

ON-NET

Telecommunications services which are transported exclusively over facilities installed by the Company rather than the facilities of another carrier.

POINT-TO-POINT SERVICE

A service that connects two Customer-designated premises, either on a direct basis or through a hub where multiplexing functions are performed.

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PORT

A connection to the switching network with one or more voice grade communications channels, each with a unique network address (telephone number) dedicated to the customer. A port connects a link to the public switched network.

PRI (PRIMARY RATE INTERFACE)

A standardized telecommunications service level within the Integrated Services Digital Network (ISDN) specification for carrying multiple DS0 voice and data transmissions between a network and a user. PRI is the standard for providing telecommunication services to offices. It is based on the T-carrier (T1) line in the US and has 23 b channels and 1 d channel

RATE CENTER

A geographic reference point with specific coordinates on a map used for determining mileage when calculating charges.

REFERRAL PERIOD

The time frame during which calls to a number which has been changed will be sent to a recording which will inform the caller of the new number.

SELECTIVE ROUTING ("SR")

A feature that routes an E911 call from a Central Office to the designated primary PSAP based upon the identified number of the calling party.

TOLL CALL

Any call extending beyond the local exchange of the originating caller, which is rated on a toll schedule by the Company.

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SECTION 1 - APPLICATION OF TARIFF

1.1 Application of Tariff

This Tariff sets forth the regulations and rates applicable to service offerings, terms and conditions provided by Telco Experts, LLC, as follows:

The furnishing of intrastate long distance interexchange communications services for business customers only by virtue of one-way and/or two-way information transmission between points within the State of Arizona.

1.1.1 Service Territory

The Company will provide interexchange services statewide.

1.1.2 Availability

Service is available where facilities permit. Only those services for which rates are provided are currently available.

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SECTION 2 - GENERAL RULES AND REGULATIONS

2.1 USE OF FACILITIES AND SERVICE

2.1.1 Obligation of the Company

In furnishing facilities and service, the Company does not undertake to transmit messages, but furnishes the use of its facilities to its customers for communications. The Company undertakes to furnish communications service pursuant to the terms of this Tariff in connection with one-way and/or two-way information transmission between points within the State of Arizona.

The Company's obligation to furnish facilities and service is dependent upon its ability (a) to secure and retain, without unreasonable expense, suitable facilities and rights for the construction and maintenance of the necessary circuits and equipment; (b) to secure and retain, without unreasonable expense, suitable space for its plant and facilities in the building where service is or will be provided to the customer; or (c) to secure reimbursement of all costs where the owner or operator of a building demands relocation or rearrangement of plant and facilities used in providing service therein. The furnishing of service under this Tariff is subject to the availability on a continuing basis of all the necessary facilities and is limited to the capacity of the Company's facilities as well as facilities the Company may obtain from other carriers to furnish service from time to time as required at the sole discretion of the Company.

The Company shall not be required to furnish, or continue to furnish, facilities of service where the circumstances are such that the proposed use of the facilities or service would tend to adversely affect the Company's plant, property or service.

The Company reserves the right to refuse an application for service made by a present or former customer who is indebted to the Company for service previously rendered pursuant to this Tariff until the indebtedness is satisfied.

2.1.2 Limitations on Liability

2.1.2.A Furnishing of the Services

The liability of the Company for damages arising out of the furnishing of the services, including but not limited to mistakes, omissions, interruptions, delays or errors, or other defects, representations, or use of these services or arising out of

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Section 2 – GENERAL RULES AND REGULATIONS (cont'd)

the failure to furnish the service, whether caused by acts or omissions, shall be limited to the extension of credits for interruption as set forth in this tariff. The extension of such credits for interruption shall be the sole remedy of the customer and the sole liability of the Company. The Company will not be liable for any direct, indirect, incidental, special, consequential, exemplary or punitive damages to customer as a result of any Company service, equipment or facilities, or the acts or omissions or negligence of the Company's employees or agents.

2.1.2.B Indemnification by Customer

1) The customer and any authorized or joint users, jointly and severally shall indemnify, defend and hold the Company harmless against claims, loss, damage, expense (including attorneys' fees and court costs) for libel, slander, invasion of privacy or infringement of copyright arising from the material transmitted over its facilities; against claims for infringement of patents arising from combining with, or using in connection with, facilities of the Company, equipment and systems of the customer; and against all other claims arising out of any act or omission of the customer in connection with facilities provided by the Company or the customer. In the event any such infringing use is enjoined, the customer, authorized user or joint user at its option and expense, shall obtain immediately a dismissal or stay of such injunction, obtain a license or other agreement so as to extinguish any claim of infringement, or terminate the claimed infringing use or modify such infringement.

2) The Company shall be indemnified, defended and held harmless by the customer or end user from and against any and all claims, loss, demands, suits, expense, or other action or any liability whatsoever, including attorney fees, whether suffered, made, instituted, or asserted by the customer or by any other party, for any personal injury to or death of any person or persons, and for any loss, damage or destruction of any property, including environmental contamination, whether owned by the customer or

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Section 2 – GENERAL RULES AND REGULATIONS (cont'd)

by any other party, caused or claimed to have been caused directly or indirectly by the installation, operation, failure to operate, maintenance, presence, condition, location, use or removal of any

Company or customer equipment or facilities or service provided by the Company.

2.1.2.C Customer-Provided Equipment

The service and facilities furnished by the Company are subject to the following limitations: the Company shall not be liable for damage arising out of mistakes, acts, omissions, interruptions, delays, errors or defects in transmission or other injury, including but not limited to injuries to persons or property from voltages or currents transmitted over the facilities of the Company caused by customer-provided equipment, facilities or premises wire.

2.1.2.D Use of Facilities of Other Companies

When the facilities of other companies are used in establishing a connection, the Company is not liable for any act, error, omission, or interruption caused by the other company or their agents or employees. This includes the provision of a signaling system database by another company.

2.1.2.E Force Majeure

The Company shall not be liable for any delay or failure of performance or equipment due to causes beyond the control, including but not limited to acts of God, fire, flood, explosion or other catastrophes, any law, order, regulation, direction, action or request of the United States Government of any other government, including state and local governments having or claiming jurisdiction over the Company, or of any department, agency, commission, bureau, corporation, or other instrumentality of any one or more of these federal state, or local governments, or of any civil or military authority, national emergencies, insurrections, riots, wars, unavailability of rights-of-way or materials, or strikes, lock-outs, work stoppages or other labor difficulties.

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Section 2 – GENERAL RULES AND REGULATIONS (cont'd)

2.1.2.F Third-party Equipment

The Company shall not be liable for any act or omission of any entity furnishing to the Company or to the Company's customers facilities or equipment used for or with the services the Company offers.

2.1.2.G Defacement

The Company is not liable for any defacement of or damage to customer premises resulting from furnishing services or equipment on such premises or installation or removal thereof unless such defacement or damage is caused by negligence or willful misconduct of the company's agents or employees.

2.1.2.H Claims for loss or damage

The Company is not liable for any claims for loss or damages involving:

1. Breach in privacy or security of communications transmitted over the Company's facilities;
2. Injury to property or injury or death to persons, including claims for payments made under Workman's Compensation law or under any plan for employee disability or death benefits arising out of or caused by any act or omission of the customer or the construction, installation, maintenance, presence, use or removal of the customer's facilities or equipment connected or to be connected to the Company's facilities;
3. Any representations made by Company employees that do not comport, or that are inconsistent, with provisions of this tariff;
4. Any act or omission in connection with the provision of 911, E911 or similar services;
5. Any non-completion of calls due to network busy conditions.

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Section 2 – GENERAL RULES AND REGULATIONS (cont'd)

2.1.2 Limitations on Liability (cont'd)

2.1.2.I Explosive Atmosphere

The Company does not guarantee nor make any warranty with respect to installations provided by it for use in an explosive atmosphere. The Company shall be indemnified, defended and held harmless by the Customer from and against any and all claims, loss, demands, suits, or other action, or any liability whatsoever, including attorney fees, whether suffered, made, instituted or asserted by the customer or by any other party, for any environmental contamination, whether owned by the personal injury to or death of any person or persons, and for any loss, damage or destruction of any property, including customer or by any other party, caused or claimed to have been caused directly or indirectly by the installation, operation, failure to operate maintenance, presence, condition, location, use or removal of any equipment or facilities or the service.

2.1.2.J Facilities Under Control of Other Entities

The company assumes no responsibility for the availability or performance of any cable or satellite systems or related facilities under the control of other entities, or for other facilities provided by other entities used for service to the customer, even if the Company acted as the customer's agent in arranging for such facilities or services.

2.1.2.K Errors in Billing

1. The liability of the Company for errors in billing that result in overpayment by the customer shall be limited to a credit equal to the dollar amount erroneously billed, or, in the event that payment has been made and service discontinued, to a refund of the amount erroneously billed.

2.1.2.L Extent of Liability

1. Company's entire liability with respect to any service provided to customer (including without limitation, installation, delay,

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provisioning, termination, maintenance, repair interruption or restoration of any such service) shall not exceed the amount equal

2.1.2 Limitations on Liability (cont'd)

to the applicable charge for the period during which services were affected.

2. No action or proceeding against the Company shall be commenced more than one year after the service is rendered.

2.1.2.M Representations and Warranties

THE COMPANY MAKES NO WARRANTIES OR REPRESENTATIONS, EXPRESS OR IMPLIED, EITHER IN FACT OR BY OPERATION OF LAW, STATUTORY OR OTHERWISE, INCLUDING WARRANTIES OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR USE, EXCEPT THOSE EXPRESSLY SET FORTH HEREIN.

2.1.3 Use Of Service

Any service provided under this Tariff may not be resold but may be shared (jointly used) with other persons at the customer's option. The customer remains solely responsible for all use of service ordered by it or billed to its telephone number(s) pursuant to this Tariff, for determining who is authorized to use its service, and for promptly notifying the Company of any unauthorized use. The customer may advise its customers that a portion of its service is provided by the Company, but the customer shall not represent that the Company jointly participates with the customer in the provision of the service.

2.1.4 Use and Ownership of Equipment

The Company's equipment, apparatus, channels and lines shall be carefully used. Equipment furnished by the Company shall remain its property and shall be returned to the Company whenever requested, within a reasonable period following the request, in good condition, reasonable wear and tear accepted. The customer is required to reimburse the Company for any loss of, or damage to, the facilities or equipment on the customer's premises, including loss or damage

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caused by agents, employees or independent contractors of the customer through any negligence.

2.1.5 Directory Errors

In the absence of gross negligence or willful misconduct and except for the allowances stated below, no liability for damages arising from errors or mistakes in or omissions of directory listings, or errors or mistakes in or omissions of listings obtainable from the directory assistance operator, including errors in the reporting thereof, shall attach to the Company.

Charge Listings: For additional or charge published directory listings, credit shall be given at the monthly tariff rate for each such listing for the life of the directory or the charge period during which the error, mistake or omission occurs.

- A. Operator records: For free or charge listings obtainable from records used by the directory assistance operator, upon notification to the Company of the error, mistake or omission in such records by the subscriber, the Company shall be allowed a period of three to five business days to make a correction. If the correction is not made in that time, credit shall be given at the rate of 2/30ths of the basic monthly rate for the line or lines in question for each day thereafter that the records remain uncorrected.
- B. Credit limitation: The total amount of the credit provided for the preceding paragraphs 1, 2, and 3 shall not exceed, on a monthly basis, the total of the charges for each charge listing plus the basic monthly rate, as specified in paragraph 3, for the line or lines in question.
- C. Definitions: As used in Paragraphs 1, 2, 3, and 4 above, the terms "error," "mistake" or "omission" shall refer to a discrepancy in the directory listing or directory assistance records which the Company has failed to correct and where the error affects the ability to locate a particular subscriber's correct telephone number. The terms shall refer to addresses only to the extent that an error, mistake or omission of an address places the subscriber on an incorrect street or in an incorrect community.

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Section 2 – GENERAL RULES AND REGULATIONS (cont'd)

2.1.5 Directory Errors (cont'd)

- D. Notice: Such allowances or credits as specified in Paragraphs 1,2, and 3 above, shall be given upon notice to the Company by the subscriber that such error, mistake or omission has occurred; provided, however, that when it is administratively feasible for the Company to have knowledge of such error, mistake or omission, the Company shall give credit without the requirement of notification by the subscribers.

2.2 MINIMUM PERIOD OF SERVICE

The minimum period of service is one year except as otherwise provided in this Tariff. Company services are billed at predetermined monthly rates. Recurring charges are billed in advance of the month in which service is performed. In addition, the optional features and any extraordinary installation costs other than recurring and non-recurring charges may apply as described herein. Customers may subscribe to services on a one, two or three year term agreement. The customer must pay the regular tariffed rate for the service they subscribe to for the minimum period of service. If a customer disconnects service before the end of the minimum service period, that customer is responsible for paying the regular rates for the remainder of the minimum service period. When the service is moved within the same building, to another building on the same premises, or to a different premises entirely, the period of service at each location is accumulated to calculate if the customer has met the minimum period of service obligation.

If service is terminated before the end of the minimum period of service as a result of condemnation of property, damage to property requiring the premises to be abandoned, or by the death of the customer, the customer is not obligated to pay for service for the remainder of the minimum period.

If service is switched over to a new customer at the same premises or alternate location after the first month's service, the minimum period of service requirements are assigned to the new customer if the new customer agrees in writing to accept them. For facilities not taken over by the new customer, the original customer is responsible for the remaining payment for the minimum service period in accordance with the terms under which the service was originally furnished.

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Section 2 – GENERAL RULES AND REGULATIONS (cont'd)**2.2 Minimum Period of Service (cont'd)**

The Company may offer services which require a minimum monthly fee ("MMF") wherein the Subscriber agrees, in writing, to pay the minimum amount per period agreed to upon commencement of service. Subscribers falling below their MMF will be billed for the difference between the contracted MMF and what was actually billed during the month pursuant to the MMF agreement. Should the subscriber choose to terminate their contract prior to expiration of the term agreed to in the MMF agreement, the Subscriber will be liable for the minimum usage requirements contained in the contract multiplied by the number of months remaining in the term. If a subscriber terminates business switched or dedicated services to include private branch exchange trunk service and PRI T-1 or comparable services, in whole or in part, before the expiration of the contract period, the subscriber shall pay to the Company an early termination charge for each disconnected service(s) or feature(s) equal to the applicable monthly rate charged by the Company for the service(s) or feature(s) multiplied by the number of months remaining in the contract term.

2.3 FLEXIBLE PRICING**2.3.1 General**

Flexible Pricing sets minimum and maximum rates that can be charged for telephone service. The Company may change a specific rate within the range of the established minimum and maximum rates on one day's notice to customers and the Public Service Commission.

2.3.2 Conditions

- A. The Company reserves the right to change prices at any time subject to regulatory requirements by filing a revised Rate Attachment with the Commission.
- B. Individual written notice to Customers of rate changes shall be made in accordance with Commission regulations. Where there are no regulations, notification will be made in a manner appropriate to the circumstances involved.
- C. A rate shall not be changed unless it has been in effect for at least 30 days.

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- D. A customer can request that the Company disconnect service that is provided under the Flexible Pricing due to a price increase. The customer will be credited for the difference between the new price and the old price retroactive to the effective date of the price increase if the customer notifies the Company of its desire to disconnect service within 20 days of receiving notification of the price increase.

2.4 PAYMENT FOR SERVICES RENDERED

2.4.1 Responsibility for All Charges

Any applicant for facilities or service may be required to sign an application form requesting the Company to furnish the facilities or service in accordance with the rates, charges, rules and regulations from time to time in force and effect. The customer is responsible for all local and toll calls originating from the customer's premises and for all calls charged to the customer's line where any person answering the customer's line agrees to accept such charge. Assuming no carrier-related issues of network security, when a customer's phone system is not secure, resulting in unauthorized usage or other charges, then the customer is responsible for the associated charges. The Company reserves the right to provide a courtesy credit to the customer based upon a negotiated amount between the Company and the client, provided the customer agrees to add verified account codes to their services

2.4.2 Deposits

Subject to special provisions as maybe set forth below and in Sections 2.10 and 2.11 of this Tariff, any applicant or customer whose financial responsibility is not established to the satisfaction of the Company may be required to deposit a sum up to an amount equal to the total of the estimated local service and intraLATA toll charges for up to two months for the facilities and service. If the minimum period of service for the requested facilities and service is more than one month, as specified in this Tariff, the customer may also be required to deposit a sum up to an amount equal to the total charges for service for the minimum service period less any connection charge paid by the customer.

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The fact that a deposit has been made shall in no way relieve the applicant or customer from complying with the Tariff regulations for the prompt payment of bills on presentation. Each applicant from whom a deposit is collected will be given a certificate of deposit and circular containing the terms and conditions applicable to deposits, in accordance with the Rules and Regulations of the Commission pertaining to customer deposits.

A. Interest on Deposits

Simple interest at the rate specified by the Commission shall be credited or paid to the customer while the Company holds the deposit.

B. Inadequate Deposit

If the amount of a deposit is proven to be less than required to meet the requirements specified above, the customer shall be required to pay an additional deposit upon request.

C. Return of Deposit

When a deposit is to be returned, the customer may request that the full amount of the deposit be issued by check. If the customer requests that the full amount be credited to amounts owed the Company, the Company will process the transaction on the billing date and apply the deposit to any amount currently owed to the Company, and return any remaining amount of the deposit to the customer by check.

2.4.3 Payment of Charges

Charges for facilities and service, other than usage charges, are due monthly in advance. All other charges are payable upon request of the Company. Bills are due on the due date shown on the bill and are payable at any business office of the Company, by U.S. Mail, or at any location designated by the Company. If Company initiates legal proceedings to collect any amount due hereunder and the Company substantially prevails in such proceedings, then the customer shall pay the reasonable attorney fees and costs incurred by Company in prosecuting such

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proceedings and any appeal therefrom. If the Company is required to use a collection agency to collect fees owed, customer shall pay collection agency's fees. If objection is not received by the Company within thirty days after the bill is rendered, the items and charges appearing thereon shall be determined to be correct and binding upon the customer. A bill will not be deemed correct and binding upon the customer if the Company has records on the basis of which an objection maybe considered, or if the customer has in his or her possession such Company records. If objection results in a refund to the customer, such refund will be with interest at the greater of the unadjusted customer deposit rate or the applicable late payment rate, if any, for the service classification under which the customer was billed. Interest will be paid from the date when the customer overpayment was made, adjusted for any changes in the deposit rate or late payment rate, compounded monthly, until the overpayment is refunded. Notwithstanding the foregoing, no interest will be paid by the Company on customer overpayments that are refunded within 30 days after the overpayment is received by the Company.

Where an objection to the bill involves a superseded service order, the items and charges appearing on the bill shall be deemed to be correct and binding upon the customer if objection is not received by the Company within two months after the bill is rendered.

2.4.4 Return Check Charge

When a check which has been presented to the Company by a customer in payment for charges is- returned by the bank, the customer shall be responsible for the payment of a Returned Check Charge of \$ 20.00.

2.4.5 Late Payment Charges

- A. Customer bills for telephone service are due on the due date specified on the bill. A customer is in default unless payment is made on or before the due date specified on the bill. If payment is not received by the customer's next billing date, a late payment charge will be applied. If payment is not received by the customer's next billing date, a late payment charge of 1.5% will be applied to all amounts previously billed under this Tariff, excluding one month's local service charge.

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- B. Late payment charges do not apply to those portions (and only those portions) of unpaid balances that are associated with disputed amounts.
- C. Undisputed amounts on the same bill are subject to late payment charges if unpaid and carried forward to the next bill.
- D. Late payment charges do not apply to final accounts.

2.4.6 Customer Overpayments

The Company will provide interest on customer overpayments that are not refunded within 30 - 60 days of the date the Company receives the overpayment. An overpayment is considered to have occurred when payment in excess of the correct charges for service is made because of erroneous Company billing. The customer will be issued reimbursement for the overpayment, plus interest, or, if agreed to by the customer, credit for the amount will be provided on the next regular Company bill. The rate of interest shall be the greater of the customer deposit interest rate or the Company's applicable Late Payment Charge.

Interest shall be paid from the date when overpayment was made, adjusted for any changes in the deposit rate or late payment rate, and compounded monthly, until the date when the overpayment is refunded. The date when overpayment is considered to have been made will be the date on which the customer's overpayment was originally recorded to the customer's account by the Company.

2.4.7 Contested Charges

All bills are presumed accurate, and shall be absolutely binding on Customer unless written objection is received by Company within thirty (30) days after such bills are rendered. In the case of a billing dispute between the Customer and Company for service furnished to the Customer, which cannot be settled with mutual satisfaction, the Customer can take the following course of action within thirty (30) days of the billing date:

- A. First, the Customer may request, and Company will provide, an in-depth review of the disputed amount. (the undisputed portion and subsequent bills must be paid on a timely basis or the service may be subject to disconnection.

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- B. Second, if there is still a disagreement about the disputed amount after the investigation and review by a manager of Company, the Customer may file an appropriate complaint with the Arizona Corporation Commission. The Commission's address is:

1200 West Washington Street
Phoenix, AZ 85007-2996

If dispute fails to be resolve and Company initiates legal proceedings to collect any amount due hereunder, and Company substantially prevails in such proceedings, then Customer shall pay the reasonable attorneys' fees and costs incurred by Company in prosecuting such proceedings and any appeals therefrom.

2.5 Installation Service

The Company provides a Full-Day Installation Plan and cannot guarantee time technician will arrive, which offers customers appointments for connection of Commission regulated services involving a customer premise visit.

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2.6 Access to Customer's Premises

The customer shall be responsible for making arrangements or obtaining permission for safe and reasonable access for Company employees or agents of the Company to enter the premises of the customer or any joint user or customer of the customer at any reasonable hour for the purpose of inspecting, repairing, testing or removing any part of the Company's facilities.

2.7 TELEPHONE SURCHARGES

2.7.1 General

In addition to the rates and charges applicable according to the rules and regulations of this Tariff, various surcharges and taxes may apply to the customer's monthly billing statement. The Customer is responsible for payment of any fees, charges, surcharges, contributions and taxes designated (including without limitation universal service contributions, telephone relay service contributions, sales, use, gross receipts, excise, access or other fees but excluding taxes on the Company's net income) imposed by any local, state or federal governmental entity on or based upon the provision, sale or use of the Company's services. Fees, charges and taxes imposed by a city, county or other political subdivisions will be collected only from those customers receiving service within the boundaries of that subdivision.

2.8 INVOICE OPTIONS

A customer's invoice information is presented in paper or electronic format as chosen by the customer. Upon customer request, additional copies of the invoice or bill reprints will be provided if available at the per page rates listed below as well as an additional service fee. If the customer elects to receive the additional copy or reprint in CD format, only the service fee will apply

Rates

A customer can choose a one-page summary with a remittance slip for no charges. All other paper invoice reprint charges are as follows:

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	Min.	Max.
2—4 pages	\$0.00	\$10.00
5—19 pages	\$0.00	\$15.00
20+ pages	\$0.00	\$20.00
Service Fee	\$0.00	\$30.00

2.9 SUSPENSION OR TERMINATION OF SERVICE

2.9.1 Suspension or Termination for Nonpayment

In the event that any bill rendered or any deposit required is not paid, the Company may suspend service or terminate service until the bill or the required deposit has been paid. If service is suspended or terminated for nonpayment, the customer will be billed a Connection Charge as well as any payment due and any applicable deposits upon reconnection.

- A. Termination shall not be made until at least 20 days after written notification has been mailed to the billing address of the customer.
- B. Suspension will not be made until at least 8 days after written notification has been mailed to the customer.

Telephone service shall only be suspended between 8:00 AM and 4:00 PM, on Monday through Thursday. It shall not be suspended or terminated for nonpayment on weekends, public holidays, other federal and state holidays proclaimed by the President or the Governor, or on days when the main business office of the Company is not open for business, or during the periods from December 23rd through December 26th or December 30th through January 1st.

2.9.2 Exceptions to Suspension and Termination

Telephone service shall not be suspended or terminated for:

- A. Nonpayment of bills rendered for charges other than telephone service or deposits requested in connection with telephone service;
- B. Nonpayment for service for which a bill has not been rendered;

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- C. Nonpayment for service which have not been rendered;
- D. Nonpayment of any billed charge which is in dispute or for the nonpayment of a deposit which is in dispute during the period before a determination of the dispute is made by the Company in accordance with Company's complaint handling procedures.
- E. Telephone service may be suspended or terminated for nonpayment of the undisputed portion of a disputed bill or deposit if the customer does not pay the undisputed portion after being asked to do so.
- F. Nonpayment of back billed amounts.

2.9.3 Verification of Nonpayment

Telephone service shall not be suspended or terminated for nonpayment of a bill rendered or a required deposit unless:

- A. The Company has verified that payment has not been received at any office of the Company or at any office of an authorized collection agent through the end of the period indicated in the notice, and

The Company has checked the customer's account on the day that suspension or termination is to occur to determine whether payment has been posted to the customer's account as of the, opening of business on that day.

2.9.4 Termination For Cause Other Than Nonpayment

- A. General

The Company, after notice in writing to the customer and after having given the customer an appropriate opportunity to respond to such notice, may terminate service and sever the connection(s) from the customer's premises under the following conditions:

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1. in the event of prohibited, unlawful or improper use of the facilities or service, or any other violation by the customer of the rules and regulations governing the facilities and service furnished, or
2. if, in the judgment of the Company, any use of the facilities or service by the customer may adversely affect the Company's personnel, plant, property or service. The Company shall have the right to take immediate action, including termination of the service and severing of the connection, without notice to the customer when injury or damage to telephone personnel, plant, property or service is occurring, or is likely to occur, or
3. in the event of unauthorized use, where the customer fails to take reasonable steps to prevent the unauthorized use of the facilities or service received from the Company, or
4. in the event that service is connected for a customer who is indebted to the Company for service or facilities previously furnished, that service may be terminated by the Company unless the customer satisfies the indebtedness within 20 days after written notification. See Section 2.11.7 regarding Deferred Payment Agreements.

B. Prohibited, Unlawful or Improper Use of the Facilities or Service

Prohibited, unlawful or improper use of the facilities or service includes, but is not limited to:

1. The use of facilities or service of the Company without payment of tariff charges;
2. Calling or permitting others to call another person or persons so frequently or at such times of the day or in such manner as to harass, frighten, abuse or torment such other person or persons;
3. The use of profane or obscene language;

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4. The use of the service in such a manner such that it interferes with the service of other customers or prevents them from making or receiving calls;
 - a. The use of a mechanical dialing device or recorded announcement equipment to seize a customer's line, thereby interfering with the customer's use of the service;
 - b. Permitting fraudulent use.
5. Abandonment or Unauthorized Use of Facilities
 - a. If it is determined that facilities have been abandoned, or are being used by unauthorized persons, or that the customer has failed to take reasonable steps to prevent unauthorized use, the Company may terminate telephone service.
 - b. In the event that telephone service is terminated for abandonment of facilities or unauthorized use and service is subsequently restored to the same customer at the same location:
 - i. No charge shall apply for the period during which service had been terminated, and
 - ii. Reconnection charges will apply when service is restored. However, no charge shall be made for reconnection if the service was terminated due to an error on the part of the Company.
6. Change in the Company's Ability to Secure Access

Any change in the Company's ability (a) to secure and retain suitable facilities and rights for the construction and maintenance of the necessary circuits and equipment or (b) to secure and retain suitable space for its plant and facilities in the building where service is provided to the customer may require termination of a

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customer's service until such time as new arrangements can be made. No charges will be assessed the customer while service is terminated, and no connection charges will apply when the service is restored.

2.9.5 Emergency Termination of Service

The Company will immediately terminate the service of any customer, on request, when the customer has reasonable belief that the service is being used by an unauthorized person or persons.

The Company may require that the request be submitted in writing as a follow-up to a request made by telephone.

2.10 ADDITIONAL PROVISIONS APPLICABLE TO BUSINESS CUSTOMERS

2.10.1 Application of Rates

A. Business rates as described in Attachment B apply to service furnished:

1. In office buildings, stores, factories and all other places of a business nature;
2. In hotels, apartment houses, clubs and boarding and rooming houses except when service is within the customer's domestic establishment and no business listings are provided; colleges, hospitals and other institutions; and in churches except when service is provided to an individual of the clergy for personal use only and business service is already established for the church at the same location;
3. At any location when the listing or public advertising indicates a business or a profession;
4. At any location where the service includes an extension which is at a location where business rates apply unless the extension is restricted to incoming calls;

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5. At any location where the customer shares exchange service;
- B. Public Access Line Service is classified as business service regardless of the location. The use of business facilities and service is restricted to the customer, customers, agents and representatives of the customer, and joint users.

2.10.2 Telephone Number Changes

When a business customer requests a telephone number change, the referral period for the disconnected number is 90 days.

The customer may order a Customized Number where facilities permit for an additional charge as specified in Section 5.9 of this Tariff.

When service in an existing location is continued for a new customer, the existing telephone number may be retained by the new customer only if the former customer consents in writing, and if all charges against the account are paid or assumed by the new customer. Company's Transfer of Ownership Form must be completed by both parties prior to execution of telephone number change.

2.10.3 Deposits

Deposits will be returned to a business customer upon cancellation of service or after one year, whichever event occurs first, unless the customer is delinquent in payment, in which case the Company will continue to retain the deposit until the delinquency is satisfied. If a service is involuntarily discontinued, the deposit, is applied against the final bill, and any balance is returned to the customer.

2.10.4 Dishonored Checks

If a business customer who has received a notice of discontinuance pays the bill with a check that is subsequently dishonored, the account remains unpaid and the Company is not required to issue any additional notice before disconnecting service.

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2.11 ALLOWANCES FOR INTERRUPTIONS IN SERVICE

Interruptions in service, which are not due to the negligence of, or non-compliance with the provisions of this Tariff by the Customer, or the operation or malfunction of the facilities, power, or equipment provided by the Customer, will be credited to the Customer as set forth below for the part of the service that the interruption affects. A credit allowance will be made when an interruption occurs because of a failure of any component furnished by the Company under this Tariff.

2.11.1 Credit for Interruptions

- A. An interruption period begins when the Customer reports a service, facility, or circuit to be interrupted and releases it for testing and repair. An interruption period ends when the service, facility, or circuit is operative. If the Customer reports a service, facility, or circuit to be inoperative but declines to release it for testing and repair, it is considered to be impaired, but not interrupted.
- B. For calculating credit allowances, every month is considered to have 30 days. A credit allowance is applied on a pro rata basis against the rates specified hereunder and is dependent upon the length of the interruption. Only those facilities on the interrupted portion of the circuit will receive a credit.
- C. A credit allowance will be given, upon request of the customer to the business office, for interruptions of 24 hours or more. Credit allowances will be calculated as follows:
 - 1. if interruption continues for 24 hours:
 - a. 1/30th of the monthly rate if it is the first interruption in the same billing period.
 - b. 2/30ths of the monthly rate if there was a previous interruption of at least 24 hours in the same billing period.

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Section 2 – GENERAL RULES AND REGULATIONS (cont'd)

2. if interruption continues for more than 24 hours:
 - a. if caused by storm, fire, flood or other condition out of Company's control, 1/30th of the monthly rate for each 24 hours of interruption.
 - b. for other interruption, 1/30 of the monthly rate for the first 24 hours and 2/30ths of such rate for each additional 24 hours (or fraction thereof); however, if service is interrupted for over 24 hours, more than once in the same billing period, the 2/30ths allowance applies to the first 24 hours of the second and subsequent interruptions

Two or more interruptions during any one 24-hour period shall be considered as one interruption.

3. Credit to Customer

Credits attributable to any billing period for interruptions of service shall not exceed the total charges for that period for the service and facilities furnished by the Company rendered useless or substantially impaired.

4. "Interruption" Defined

For the purpose of applying this provision, the word "interruption" shall mean the inability to complete calls either incoming or outgoing or both due to equipment malfunction or human errors. "Interruption" does not include and no allowance shall be given for service difficulties such as slow dial tone, circuits busy or other network and/or switching capacity shortages. Nor shall the interruption allowance apply where service is interrupted by the negligence or willful act of the subscriber or where the Company, pursuant to the terms of the Tariff, suspends or terminates service because of nonpayment of bills due to the company, unlawful or

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Section 2 – GENERAL RULES AND REGULATIONS (cont'd)

improper use of the facilities or service, or any other reason covered by the Tariff. No allowance shall be made for interruptions due to electric power failure where, by the provisions of this Tariff, the subscriber is responsible for providing electric power.

2.11.2 Limitations on Credit Allowances

No credit allowance will be made for:

- A. interruptions due to the negligence of, or non-compliance with the provisions of this Tariff, by any party other than the Company, including but not limited to the customer, authorized user, or other common carriers connected to, or providing service connected to, the service of the Company or facilities used by the Company;
- B. interruptions due to the failure or malfunction of non-Company equipment, including service connected to customer provided electric power;
- C. interruptions of service during any period in which the Company is not given full and free access to its facilities and equipment for the purpose of investigating and correcting interruptions;
- D. interruptions of service during any period when the customer has released service to the Company for maintenance purposes or for implementation of a customer order for a change in service arrangements;
- E. interruptions of service due to circumstances or causes beyond the control of the Company.

2.12 AUTOMATIC NUMBER IDENTIFICATION

2.12.1 Regulations

The Company will provide Automatic Number Identification (ANI) associated with an intrastate service, by tariff, to any entity (ANI recipient), only under the following terms and conditions:

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Section 2 – GENERAL RULES AND REGULATIONS (cont'd)

- A. The ANI recipient or its designated billing agent may use or transmit ANI information to third parties for billing and collection, routing, screening, ensuring network performance, and completion of a telephone subscriber's call or transaction, or for performing a service directly related to the telephone subscriber's original call or transaction.
- B. The ANI recipient or its designated billing agent is prohibited from utilizing ANI information to establish marketing lists or to conduct outgoing marketing calls, except as permitted by the preceding paragraph, unless the ANI recipient obtains the prior written consent of the telephone subscriber permitting the use of ANI information for such purposes. The foregoing provisions notwithstanding, no ANI recipient or its designated billing agent may utilize ANI information if prohibited elsewhere by law.
- C. The ANI recipient or its designated billing agent is prohibited from reselling, or otherwise disclosing ANI information to any other third party for any use other than those listed in Provision 1, unless the ANI recipient
- D. obtains the prior written consent of the subscriber permitting such resale or disclosure.
- E. Telephone Corporations must make reasonable efforts to adopt and apply procedures designed to provide reasonable safeguards against the aforementioned abuses of ANI.
- F. Violation of any of the foregoing terms and conditions by any ANI recipient other than a Telephone Corporation shall result, after a determination through the Commission's complaint process, in suspension of the transmission of ANI by the Telephone Corporation until such time as the Commission receives written confirmation from the ANI recipient that the violations have ceased or have been corrected. If the Commission determines that there have been three or more separate violations in a 24 month period, delivery of ANI to the offending party shall be terminated under terms and conditions determined by the Commission.

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Section 2 – GENERAL RULES AND REGULATIONS (cont'd)

2.12.2 Terms and Conditions

Violation of any of the foregoing terms and conditions by a Telephone Corporation may result in Commission prosecution of penalty and enforcement proceedings.

2.13 EMERGENCY/ CRISIS/ DISASTER RESTORATION AND PROVISIONING
TELECOMMUNICATIONS SERVICE PRIORITY

2.13.1 General

- A. The Telecommunications Service Priority (TSP) Program is a federal program used to identify and prioritize telecommunications services that support national security or emergency preparedness (NS/EP) missions. Under the rules of the TSP System, the Company is authorized and required to provide and restore services with TSP assignments before services without such assignments.

NS/EP services are defined as those telecommunications services which are used to maintain a state of readiness or respond to and manage any event or crisis which causes or could cause injury or harm to the population, damage or loss to property, or degrades or threatens the NS/EP posture of the United States.

TSP restoration and/or provisioning shall be provided in accordance with Part 64, Appendix A of the Federal Communications Commission's Rules and Regulations (47 C.F.R.), and the "Service Vendor Handbook For The Telecommunications Service Priority (TSP) Program" and the "Service User Manual for the Telecommunications Service Priority (TSP) System" (NCS Manual 3-1-1) (Service User Manual) issued and updated as necessary by the Office of Priority Telecommunications (OPT) of the National Communications System. Any changes to or reissuance of these regulations or manuals supersede tariff language contained herein.

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Section 2 – GENERAL RULES AND REGULATIONS (cont'd)

- B. The TSP program has two components, restoration and provisioning.
1. A restoration priority is applied to new or existing telecommunications services to ensure restoration before any other services during a service outage. TSP restoration priorities must be requested and assigned before a service outage occurs.
 2. A provisioning priority is obtained to facilitate priority installation of new telecommunications services during a service outage. Provisioning on a priority basis becomes necessary when an end-user has an urgent requirement for a new NS/EP service that must be installed immediately or by a specific due date that can be met only by a shorter than standard or expedited Company provisioning time frame. As a matter of general practice, existing TSP services will be restored before provisioning new TSP services.

2.13.2 TSP Request Process:

2.13.2.A TSP Request Process – Restoration

To request a TSP restoration priority assignment, a prospective TSP user must:

1. determine that the user's telecommunications service supports an NS/EP function under one of the following four TSP categories.
 - a. National Security Leadership
 - b. National Security Posture and U.S. Population Attack Warning
 - c. Public Health, Safety, and Maintenance of Law and Order
 - d. Public Welfare and Maintenance of National Economic Posture

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2. Identify the priority level to be requested for the telecommunications service. The priority level is determined by the end-user's TSP category and service profile. The service profile defines the user's level of support to the portion of the telecommunications service that the user owns and operates, such as customer premises equipment or wiring. The five levels of priority and seven element groups that define the service profile are contained in the Service User Manual.
3. Complete the TSP Request for Service Users form (SF 315) available on the National Communications System (NCS) website (<http://tsp.ncs.gov/>).
4. For non-federal users, have their TSP requests approved by a federal agency sponsor. Non-federal users should contact the OPT, at -the NCS website (<http://tsp.ncs.gov/>), for information on identifying a sponsor for TSP requests.
5. Submit the SF 315 to the OPT.
6. Upon receipt of the TSP Authorization Code from the OPT, notify the Company, and include the TSP Authorization Code in any service, order to the Company requesting restoration of NS/EP services.

2.13.2.B TSP Request Process - Provisioning

To request a TSP provisioning priority assignment, a prospective TSP user must follow the same steps listed in 2.10.1.a. above for restoration priority assignment except for the following differences. The user should:

1. Certify that its telecommunications service is an Emergency service. Emergency services are those that support one of the NS/EP functions listed in 2a(a) above and are so critical that they must be provisioned at the earliest possible time, without regard to cost to the user.

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Section 2 – GENERAL RULES AND REGULATIONS (cont'd)

2. Verify that the Company cannot meet the service due date without a TSP assignment.
3. Obtain approval from the end-user's invocation official to request a provisioning priority. Invocation officials are designated individuals with the authority to request TSP provisioning for a telecommunications service, and include the head or director of a federal agency, commander of a unified/specified military command, chief of a military service, commander of a major military command, or state governor.

2.13.3 Responsibilities of the End-User

End-users or entities acting on their behalf must perform the following:

- A. Identify telecommunications services requiring priority.
- B. Request, justify, and re-validate all priority level assignments. Validation must be completed every 2 years, and must be done before expiration of the end-user's TSP Authorization Code(s).
- C. Accept TSP services by the service due dates.
- D. Have Customer Premises Equipment (CPE) and Customer Premises Wiring (CPW) available by the requested service due date and ensure (through contractual means or otherwise) priority treatment for CPE and CPW necessary for end-to-end service continuity.
- E. Pay the Company any authorized costs associated with priority services.
- F. Report to the Company any failed or unusable services with priority levels.
- G. Designate a 24-hour point of contact for each TSP request and apprise the OPT.

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- H. Cooperate with the OPT during reconciliation (comparison of NS/EP service information and resolution of any identified discrepancies) and re-validation.

2.13.4 Responsibilities of the Company

The Company will perform the following:

- A. Provide TSP service only after receipt of a TSP authorization code.
- B. Revoke TSP services at the direction of the end-user or OPT.
- C. Ensure that TSP Program priorities supersede any other telecommunications priority that may be provided (other than control service and order wires).
- D. Designate a 24-hour point of contact to receive reports of TSP service outages from TSP service users.
- E. Designate a 24-hour point of contact to coordinate TSP processes with the OPT.
- F. Confirm completion of TSP service order activity to the OPT.
- G. Participate in reconciliation of TSP information at the request of the OPT.
- H. Ensure that all subcontractors complete reconciliation of TSP information with the service vendor.
- I. Ensure that other carriers supplying underlying facilities are provided information necessary to implement priority treatment of facilities that support NS/EP services.
- J. Assist in ensuring that priority level assignments of NS/EP services are accurately identified "end-to-end" by providing to subcontractors and interconnecting carriers the restoration priority level assigned to a service.

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Section 2 – GENERAL RULES AND REGULATIONS (cont'd)

- K. Disclose content of the NS/EP TSP database only as may be required by law.
- L. Comply with regulations and procedures supplemental to and consistent with guidelines issued by the OPT.

2.13.5 Preemption

When spare facilities are not available, it may be necessary for the Company to preempt the facilities required to provision or restore a TSP service. When preemption is necessary, non-TSP services may be preempted based on the Company's best judgment. If no suitable spare or non-TSP services are available, the Company may preempt an existing TSP service to restore a TSP service with a higher restoration priority assignment. When preemption is necessary, prior consent of the service user whose service will be preempted is not required; however, the Company will make every reasonable effort to notify the preempted customer of the action to be taken.

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SECTION 3 - CONNECTION CHARGES

3.1 General

The Connection Charge is a nonrecurring charge which applies to the following: (a) the installation of a new service; (b) the transfer of an existing service to a different location; (c) a change from one class of service to another at the same or a different location; or (d) restoral of service after suspension or termination for nonpayment. Connection Charges are listed with each service to which they apply.

3.1.1 Service Call and Premises Visit Charges

- A. A Service Call charge applies per customer order for any/all requested work or services ordered to be provided at one time, on the same premises, for the same customer. This charge recovers the cost of receiving, recording and processing a customer's request for service
- B. A Premises Visit charge applies to a customer's order when the Company must dispatch an employee or subcontractor to complete customer-requested installation or service changes. Customer is charged only once per Service Order.
- C. When a customer initiates a trouble ticket and the Company finds no cause for initiating the trouble ticket, the Customer may be responsible for payment of a charge for the Company dispatching personnel without cause.
- D. Expedite fees vary depending on the type of order being submitted. Payment of an expedite fee does not guarantee that Company will be able to comply with requested timing. All expedite requests are handled on a "best efforts" basis and rely on the cooperation of and accommodation by external service providers. Expedite fees are incurred as a result of initiating the request and are therefore not refundable even if the expedite is unsuccessful.

3.1.2 Exceptions to the Charge

- A. No charge applies for a change to a service for which a lower monthly rate applies, made within 90 days after any general rate increase, if a lower grade of service is offered in the customer's exchange.

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SECTION 3 - CONNECTION CHARGES (cont'd)

- B. The Company may from time to time waive or reduce the charge as part of a promotion.

3.1.3 Special Construction Charge

Should there be a basis for Special Construction for a customer, charges for special construction

will be based on the costs incurred by the Company and may include nonrecurring charges, recurring charges, termination liabilities or a combination thereof. Costs may also include the installed cost of the facilities to be provided including estimated costs for rearrangement of existing facilities. Installed cost includes cost of:

- A. Equipment and materials provided or used;
- B. Engineering, labor and supervision;
- C. Transportation;
- D. Right-of-way charge;
- E. Maintenance;
- F. Depreciation on the estimated costs of the installed facilities provided, based on the anticipated useful service life of the facility with an allowance for the estimated net salvage value;
- G. Administration, taxes and uncollectible revenue on the basis of reasonable average costs for associated items.

3.2 Reconnection Fee

A reconnection charge applies each time a service is restored after suspension or termination for nonpayment but before cancellation of the service, as deemed in Section of this Tariff.

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SECTION 3 - CONNECTION CHARGES (cont'd)

	Business
Minimum:	\$79.00
Maximum:	\$150.00

3.3 Moves, Adds and Changes

The Company alone may make changes in the location of its lines and equipment. When it is found that a move or change of such lines or equipment has been made by others, the Connection Charge for the underlying service will apply as if the work had been done by the Company.

The customer will be assessed a charge for any move, add or change of a Company service. Any issue arising from a Move, Add or Change of Company's equipment or facilities performed by customer, including, but not limited to, interruption of service, will be the sole responsibility of the customer. Move, Add and Change are defined as follows:

- Move: The disconnection of existing equipment at one location and reconnection of the same equipment at a new location in the same building or in a different building on the same premises.
- Add: The addition of services and/or products to existing equipment and/or service at one location.
- Change: Change - including rearrangement or reclassification - of existing service at the same location.

Business Charge per:	Move	Add	Change
Minimum:	\$499.00	\$499.00	\$500.00
Maximum:	\$1,500.00	\$1,500.00	N/A

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SECTION 3 - CONNECTION CHARGES (cont'd)

3.4 Cutover Fees

Cutovers can be schedule to commence Monday through Friday (excluding company observed and national holidays) between 7 AM and 6 PM in the time zone of the end user. Cutovers are planned with the objective of being concluded by 7 PM in the time zone of the end user.

3.4.1 Cutovers that are aborted because end user personnel are unavailable and less than 24 hours of that unavailability is given will be charged to customer in an amount up to \$500.00 depending on the type of service cut over and regardless of third party responsibility for failure to execute the cut-over.

3.4.2 Failure to join the conference bridge for a scheduled cut-over without prior notice will result in a charge to customer of up to \$750.00 depending on the type of service.

3.5 Cancellation Fee

A cancellation charge applies each time a service is canceled by the customer and is also referred to as an early termination charge. Upon cancellation or early termination of a service, customer will owe the monthly recurring charge for the service multiplied by the number of months remaining in the contract term.

3.6 Disconnection of Service

Following submission of a disconnection order to the Company, billing will stop 30 days thereafter. If disconnection occurs prior to completion of the contract term, Customer is liable for an early termination fee as noted in Section 3.5.

3.7 Record Order Charge

A Record Order Charge applies to any work performed by the Company in connection with receiving, recording and processing customer requests. A Record Order Charge does not apply when a Service Order Charge also applies. Such charge include, but are not limited, to any of the following:

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SECTION 3 - CONNECTION CHARGES (cont'd)

- a. Addition of directory listings.
- b. Change in listed name.
- c. Change of address.
- d. Change of billing party.
- e. Change of listed service to non-published service not involving a change in telephone number.

	Business
Minimum:	\$30.00

Maximum:	\$50.00
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3.8 Trouble Isolation Charge

When a visit to Customer's premises is necessary to isolate a problem reported to the Company but identified by the Company's technician or a technician acting on behalf of the Company, and the problem is attributable to Customer's equipment or inside wiring, a separate charge of \$150/hour of technician time will be assessed in addition to any/all other charges for the visit.

3.9 Primary Interexchange Carrier Change Charge

Customers may be presubscribed to the carrier of their choice for both interLATA and intraLATA service. This service is offered on a non-discriminatory basis and is at the sole discretion of the Customer. The Customer's request for this service must be clearly set forth on a Letter of Authorization. If request is ordered or charged via the Company's toll-free number, Customer must also follow up with a Letter of Authorization sent via email or fax to the Company and signed by a party authorized to make changes to Customer's account. The customer will incur a charge each time there is a change in the long distance carrier associated with the customer's intraLATA or interLATA service after the initial installation of service.

Minimum:	\$3.00
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Maximum:	\$6.00
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3.10 Non-recurring Installation and Activation Charges

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SECTION 3 - CONNECTION CHARGES (cont'd)

The following charges attach upon service installation and activation:

Non-recurring Charge	Minimum	Maximum
General Activation Fee	\$125.00	\$3,000.00
Metro Ethernet	\$1,000.00	\$3,500.00
Ethernet over copper	\$300.00	\$1,500.00
ADSL	\$199.00	\$299.00
SDSL	\$225.00	\$500.00
VDSL	\$299.95	---
Channel T1	\$250.00	\$500.00
T1 (PRI and Standard)	\$300.00	\$999.00
Dynamic Integrated T1	\$300.00	\$999.00
Equipment Installation	\$125.00	\$300.00
Toll-Free Service	\$50.00	\$75.00

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SECTION 4 - INTRALATA TOLL USAGE

4.1 General

4.1.1 Description

IntraLATA toll service is furnished for communication between telephones in different local calling areas within a particular LATA in accordance with the regulations and schedules of charges specified in this tariff. The toll service charges specified in this section are in payment for all service furnished between the calling and called telephone, except as otherwise provided in this Tariff. The Company may use the terms "intraLATA toll service" and "Regional Long Distance" ("Regional LD") interchangeably in other documentation presented to the Customer (e.g. individually negotiated contracts or invoices). The terms of this Tariff governing intraLATA toll service applies regardless of the term used.

IntraLATA toll calling includes the following types of calls: direct dialed, collect, special toll billing, requests to notify of time and charges, person to person calling and other station to station calls.

4.1.2 Classes of Calls

Service is offered as two classes: station to station calling and person to person calling.

- A. Station to Station Service is that service where the person originating the call dials the telephone number desired or gives the Company operator the telephone number of the desired telephone station or system.
- B. Person to Person Service is that service where the person originating the call specifies to the Company operator a particular person to be reached, a particular mobile unit to be reached, or a particular station, department or office to be reached. The call remains a person to person call when, after the telephone, mobile telephone, or PBX system has been reached and while the connection remains established, the person originating the call requests or agrees to talk to any person other than the person specified, or to any other agreed upon alternate.

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SECTION 4 - INTRALATA TOLL USAGE (cont'd)

4.2 Timing of Calls

- 4.2.1 All intraLATA/regional long distance calls are billed in six second increments with a thirty second minimum.
- 4.2.2 For station to station calls, call timing begins when a connection is established between the calling telephone and the called telephone station.
- 4.2.3 For person to person calls, call timing begins when connection is established between the calling person and the particular person, station or mobile unit specified or an agreed alternate.
- 4.2.4 Call timing ends when the calling station "hangs up," thereby releasing the network connection. If the called station "hangs up" but the calling station does not, chargeable time ends when the network connection is released either by automatic timing equipment in the telephone network or by the Company operator.

4.3 Call Charges

Rates are based on the duration of the call as measured according to Section 4.2 above. In addition, where live or automated operator assistance is required for call completion or billing, a per call service applies.

Charges for all classes of calls may be to the calling station or to the called station when the called party agrees to accept the charges.

4.4 Usage Charges

The following charges apply to Intra LATA/Regional Calls:

Dedicated

Minimum	Maximum
\$0.015/minute	\$0.089/minute

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SECTION 4 - INTRALATA TOLL USAGE (cont'd)

4.4 Usage Charges (cont'd)

Switched

Minimum	Maximum
\$0.059/minute	\$0.069/minute

4.5 Per Call Service Charges

The following service charges apply to intraLATA toll calls for which live or automated operator assistance is provided for call completion and/or billing.

	<u>Minimum</u>	<u>Maximum</u>
Station to Station		
Person to Person	\$1.50	\$5.00
All Other	\$0.50	\$3.00

4.6 Payphone Surcharge

Company will assess Customer a payphone surcharge on a per call basis for each attempt to call a toll-free number, whether the call is completed or not. Customer acknowledges that Customer shall be responsible for payment of any payphone compensation pursuant to Section 276 of the Telecommunications Act of 1996, 47 U.S.C. §276, and shall indemnify Company from any costs or expenses related to such payphone compensation. In addition, Customer shall also be responsible for charges if the toll-free number dialed was done so in error.

Payphone Surcharge, dependent on state and cost of surcharge:

Minimum	Maximum
\$0.65	\$0.75

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SECTION 5 - SUPPLEMENTAL SERVICES

5.1 CUSTOM CALLING SERVICE

- 5.1.1 Blocking Service or a telephonic block can only be added or removed pursuant to a written request by the customer of record, or the customer of record submitting the request with the original Service Agreement for Service.

5.2 LOCAL OPERATOR SERVICE

5.2.1 Description of Services

A. Caller ID or Caller ID with Name for Digital Service (PRI)

The Caller ID and Caller ID with Name services allow a customer to see a caller's name and number previewed on a display screen before the call is answered, allowing

Customer to prioritize and or screen incoming calls. These features have the ability to display the name, number, date and time of each incoming call-including calls that are not answered by the customer. Caller ID service requires the use of specialized CPE not provided by the Company. It is the responsibility of the customer to provide the necessary CPE. Additionally, it is necessary for the customer to ensure correct programming of the feature(s). The charge for this service is \$300.00.

B. Account Codes

This feature adds an account number (code) to Customer's outbound calling for calls originating from the Customer's service network. The number of digits in a Customer's account code group will be defined by the Company. Customer can choose to have verified account codes (predetermined codes set by the Customer) or non-verified account codes (random digits) but the same quantity of digits. The charge for this service is \$25.00 per month.

C. Direct Trunk Overflow

Optional feature where Customer can elect to have inbound calls routed to an alternate telephone number should the primary service fail to avoid

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Section 5--SUPPLEMENTAL SERVICES (Cont'd)

interruption of service. Customer may subscribe to this feature at the time it enters into a Service Agreement with Company or may elect to request the feature at any time thereafter provided a written request by an authorized party is sent to the Company. The charge for this service is \$29.95 per month.

5.3 SERVICE AND PROMOTIONAL TRIALS**5.3.1 General**

The Company may establish temporary promotional programs wherein it may waive or reduce nonrecurring or recurring charges, to introduce a present or potential customer to a service not previously subscribed to by the customer.

5.3.2 Regulations

- A. Appropriate notification of the Trial will be made to all eligible customers and to the Commission. Appropriate notification may include direct mail, bill inserts, broadcast or print media, direct contact or other comparable means of notification.
- B. During a Service Trial, the service(s) is provided automatically to all eligible customers, except those customers who choose not to participate. Customers will be offered the opportunity to decline the trial service both in advance and during the trial. A customer can request that the designated service be removed at any time during the trial and not be billed a recurring charge for the period that the feature was in place. At the end of the trial, customers that do not contact the Company to indicate they wish to retain the service will be disconnected from the service at no charge.
- C. During a Promotional Trial, the service is provided to all eligible customers who ask to participate. Customers will be notified in advance of the opportunity to receive the service in the trial for free. A customer can request that the service be removed at any time during the trial and not be billed a recurring charge for the period that the service was in place. At the end of the trial, customers that do not contact the Company will be

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Section 5--SUPPLEMENTAL SERVICES (Cont'd)

disconnected from the service.

- D. Customers can subscribe to any service listed as part of a Promotional Trial and not be billed the normal Connection Charge. The offering of this trial period option is limited in that a service may be tried only once per customer, per premises.
- E. The Company retains the right to limit the size and scope of a Promotional Trial.

5.4 TRAP CIRCUIT SERVICE

5.4.1 General

Trap Circuit Service is designed to allow the customer to control the release of an incoming call so that in situations involving emergency or nuisance calls, calls may be held and traced

5.4.2 Regulations

- A. This service is provided when there is a continuing requirement for the identification of the calling party in cases involving nuisance calls or emergency situations or other situations involving law enforcement or public safety.
- B. The customer shall be required to sign a written request for this service. By signing the request the Customer shall release the Company from any liability, and the Customer agrees to indemnify and hold the Company harmless from any liability it may incur in providing this service. The Company may require the recommendation of an appropriate law enforcement agency prior to providing this service. Any information obtained by the Company in the tracing of a call will be provided only to the law enforcement agency designated. The only exception to this will be emergency situations such as fire, serious illness or other similar situations in which case the appropriate agency will be notified.
- C. The equipment required to provide this service cannot be operated in all central offices. The service is restricted to locations where facilities

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Section 5--SUPPLEMENTAL SERVICES (Cont'd)

D. permit.

E. The Company makes no guarantee concerning the tracing and identification of any call when the service is provided. The Company will furnish the service only on the express condition that no liability shall attach to it for any reason arising out of the provision of the service

5.4.3 Rates

Upon request for this service, the monthly charge to the customer will be increased by any charges incurred by the Company for provision of this service.

5.5 DIRECTORY ASSISTANCE SERVICE

5.5.1 General

A customer may obtain assistance, for a charge, in determining a telephone number by dialing Directory Assistance Service. A customer can also receive assistance by writing the Company with a list of names and addresses for which telephone numbers are desired.

5.5.2 Regulations

A Directory Assistance Charge applies for each telephone number, area code, and/or general information requested from the Directory Assistance operator except as follows:

- A. Calls from pay telephones.
- B. Requests for telephone numbers of non-published service.
- C. Requests in which the Directory Assistance operator provides an incorrect number. The customer must inform the company of the error in order to receive credit.
- D. Requests from individuals with certified visual or physical handicaps in which the handicap prevents the use of a local directory, up to a maximum of 50 requests per month.

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Section 5--SUPPLEMENTAL SERVICES (Cont'd)**5.5.3 Rates**

The directory assistance charge applies:

Switched services: \$1.50/per call

Dedicated services: \$1.25/per call

5.6 NUMBER SERVICE

Customers may request that the Carrier make a particular telephone number available. Carrier's Gold Service provisions numbers that are directly available to the Carrier for assignment. Carrier's Platinum Service provisions numbers that are not directly available to the Carrier.

	Minimum Monthly Charge	Maximum Monthly Charge
Gold Service	\$10.00	\$25.00
Platinum Service	\$25.00	---

5.7 RECURRING AND NONRECURRING CHARGES

Nonrecurring charges are implemented for the provisioning, maintenance, installation, etc as well as service order charge per main billing account as described in Section 3.1 of this Tariff. All services are offered on a minimum of a one year basis or the customer may choose to commit to a service term of 24 or 36 months. Service will automatically renew at the end of the respective contracted term.

5.8 BLOCKING SERVICE**5.8.1 General**

Blocking service is a feature that permits customers to restrict access from their telephone line to various discretionary services. The following blocking options are available to business customers:

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Section 5--SUPPLEMENTAL SERVICES (Cont'd)

- A. 900, 700 Blocking - allows the subscriber to block all calls beginning with the 900 and 700 prefixes (i.e. 900-XXX-XXXX) from being placed.
- B. 900, 700, 333, 396, 540, 550, 551, 770, 910, 920, 970, 971, 974 & 976 Blocking - allows the subscriber to block all calls beginning with the above prefixes from being placed.
- C. Third Number Billed and Collect Call Restriction - provides the subscriber with a method of denying all third number billed and collect calls to a
- D. specific telephone number provided the transmitting operator checks their validation data base.
- E. Toll Restriction (1+ and 0+ Blocking) - provides the subscriber with local dialing capabilities but blocks any customer-dialed call that has a long distance charge associated with it.

Toll Restriction will not block the following types of calls: 911 (Emergency), 1 + 800 (Toll Free), and operator assisted toll calls.

- F. Toll Restriction Plus - provides subscribers with Toll Restriction, as described in 1.d. of this Section, and blocking of 411 calls.
- G. Direct Inward Dialing Blocking (Third Party and Collect Call) - provides business customers who subscribe to DID service to have Third Party and Collect Call Blocking on the number ranges provided by the Company.

5.8.2 Regulations

- A. The Company will not be liable for any charge incurred when any long distance carrier or alternative operator service provider accepts third number billed or collect calls.
- B. Blocking Service is available where equipment and facilities permit.

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SECTION 6 - LONG DISTANCE SERVICE

6.1 The Company offers the following long distance services:

6.1.1 Message Toll Service (MTS)

Outgoing long distance service whereby the customer accesses the Company's underlying carrier's network on an equal access or dial-up basis.

In non-equal access areas, the customer will gain access to the Carrier's network by dialing a 101XXXX access code which will be provided by the Company.

6.1.2 Inbound Service (8XX)

Inbound service is virtual banded inbound toll service which permits calls to be completed at the subscriber's location without charge to the calling party. Access to the service is gained by dialing a ten digit telephone number which terminates at the customer's location. Inbound services originate via normal shared use facilities and are terminated via the customers' local exchange service access line.

Carrier will accept a prospective inbound service customer's request for up to ten (10) telephone numbers and will reserve such number(s) on a first come first serve basis. All requests for number reservations must be made in writing, dated and signed by a responsible representative of the customer. Carrier does not guarantee the availability of number(s) until assigned. The telephone number(s) so requested, if found to be available, will be reserved for and furnished to the eligible customer.

If a customer who has received a number does not subscribe to the Company's inbound service within 90 days, the company reserves the right to make the assigned number available for use by another customer. Customer is responsible for all usage charges regardless of whether the calling party dialed in error.

6.1.3 Directory Assistance

Provides listed telephone numbers to requesting customers at a per call charge.

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Section 6 - LONG DISTANCE SERVICE (cont'd)**6.2 Long Distance Usage Charges and Billing Increments****6.2.1 Usage Charges**

Usage charges for intrastate toll calls are determined according to call duration as follows:

Dedicated

Minimum	Maximum
\$0.014/minute	\$0.11/minute

Switched

Minimum	Maximum
\$0.059/minute	\$0.069/minute

6.2.2 Billing Increments

Usage is billed in 6 second increments.

6.2.3 Rounding

All calls are billed at a minimum of 30 seconds per call. Any partial cents per call will be rounded up to the next highest whole cent.

6.2.4 Taxes

All rates stated are exclusive of any applicable taxes, surcharges and fees.

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SECTION 7 - SPECIAL ARRANGEMENTS

7.1 SPECIAL CONSTRUCTION

7.1.1 Basis for Charges

Basis for Charges where the Company furnishes a facility or service for which a rate or charge is not specified in the Company's tariffs, charges will be based on the costs incurred by the Company (including return) and may include:

- A. nonrecurring charges;
- B. recurring charges;
- C. termination liabilities; or
- D. combinations of (a), (b), and (c).

7.1.2 Basis for Cost Computation

The costs referred to in 9.1.1 preceding may include one or more of the following items to the extent they are applicable:

- A. Costs to install the facilities to be provided including estimated costs for the rearrangements of existing facilities. These costs include:
 - 1. equipment and materials provided or used;
 - 2. engineering, labor, and supervision;
 - 3. transportation; and
 - 4. rights of way and/or any required easements.
- B. Cost of maintenance.
- C. Depreciation on the estimated cost installed of any facilities provided, based on the anticipated useful service life of the facilities with an appropriate allowance for the estimated net salvage.
- D. Administration, taxes, and uncollectible revenue on the basis of reasonable average cost for these items.

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Section 7 - SPECIAL ARRANGEMENTS (cont'd)

7.1 SPECIAL CONSTRUCTION (cont'd)

- E. License preparation, processing, and related fees.
- F. Tariff preparation, processing and related fees.
- G. Any other identifiable costs related to the facilities provided; or
- H. An amount for return and contingencies.

7.1.3 Termination Liability

To the extent that there is no other requirement for use by the Company, a termination liability may apply for facilities specially constructed at the request of a customer.

7.1.3.A The period on which the termination liability is based is the estimated service life of the facilities provided.

7.1.3.B The amount of the maximum termination liability is equal to the estimated amounts (including return) for:

1. Costs to install the facilities to be provided including estimated costs for the rearrangements of existing facilities. These costs include:
 - a) equipment and materials provided or used;
 - b) engineering, labor, and supervision;
 - c) transportation; and
 - d) rights of way and/or any required easements;
2. license preparation, processing, and related fees;
3. tariff preparation, processing and related fees;

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Section 7 - SPECIAL ARRANGEMENTS (cont'd)

4. cost of removal and restoration, where appropriate; and

7.1 SPECIAL CONSTRUCTION (cont'd)

5. any other identifiable costs related to the specially constructed or rearranged facilities.

7.1.3.C The termination liability method for calculating the unpaid balance of a term obligation is obtained by multiplying the sum of the amounts determined as set forth in Section 9.1.3.2 preceding by a factor related to the unexpired period of liability and the discount rate for return and contingencies. The amount determined in Section 9.1.3.2 preceding shall be adjusted to reflect the redetermined estimated net salvage, including any reuse of the facilities provided. This amount shall be adjusted to reflect applicable taxes.

7.2 NON-ROUTINE INSTALLATION AND/OR MAINTENANCE

At the customer's request, installation, provisioning and/or maintenance may be performed outside the Company's regular business hours, or (in the Company's sole discretion and subject to any conditions it may impose) in hazardous locations. In such cases, charges based on the cost of labor, material, and other costs incurred by or charged to the Company will apply. If installation is started during regular business hours but, at the Customer's request, extends beyond regular business hours into time periods including, but not limited to, weekends, holidays, and/or night hours, additional charges may apply.

7.3 Individual Case Basis (ICB) Arrangements

Rates for ICB arrangements will be developed on a case-by-case basis in response to a bona fide request from a customer or prospective customer for service which vary from tariffed arrangements. Rates quoted in response to such requests may be different for tariffed service than those specified for such service in the Rate Attachment. ICB rates will be offered to customers in writing and will be made available to similarly situated customers.

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Effective:

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Telco Experts, LLC

**ARIZONA CORPORATION COMMISSION
Application and Petition for Certificate of Convenience and Necessity to Provide
Intrastate Telecommunications Services**

Attachment C

Bond #41199748

Bond for Utility Users**KNOW ALL MEN BY THESE PRESENTS**

That Telco Experts LLC, as Principal, and Platte River Insurance Company, having its executive office in San Francisco, CA as Surety, are held and firmly bound unto Arizona Corporation Commission hereinafter referred to as Oblige in the penal sum of Twenty-Five Thousand and 00/100 Dollars (\$25,000.00) for the payment of which, well and truly to be made, we bind ourselves, our heirs, executors, administrator, successors and assigns, jointly and severally, firmly by these presents.

THE CONDITIONS OF THIS OBLIGATION ARE THAT: Whereas, the above bounden Principal has contracted with the users of the Principal for the furnishing of telecommunications service.

NOW, THEREFORE, if the said Principal or any assigns shall cease the provision of telecommunications services, as contracted to users in Arizona or a class of users in Arizona prior to contract expiration, without legal justification and without following the prescribed processes for withdrawal from service in Arizona, the said Surety will pay to the users of the Principal who have failed to receive such service with the consent of the The State of Arizona as Trustee, an amount to compensate such users for such failure not exceeding the aggregate sum herein above specified, otherwise it shall remain in full force and effect.

PROVIDED FURTHER that regardless of the number of years this bond shall continue in force and the number of premiums which shall be payable or paid, the Surety shall not be liable thereunder for a larger amount, in the aggregate, than the amount of the bond.

PROVIDED FURTHER that should the Surety so elect, this bond may be cancelled by the Surety as to subsequent liability giving thirty (30) days notice in writing by certified mail to Oblige.

This bond becomes effective on the 25th day of March 2010

BY **Platte River Insurance Company**BY Michael J Wasko III

Michael J Wasko III, Attorney-in-Fact

Signed and Sealed this day of March 23, 2010

CALIFORNIA ALL-PURPOSE ACKNOWLEDGMENT

STATE OF CALIFORNIA

County of OrangeOn 3/23/2010 before me, Lorie Mandel, Notary Public

Date

Here Insert Name and Title of the Officer

personally appeared Michael J Wasko III

Name(s) of Signer(s)



Place Notary Seal Above

who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

Witness my hand and official seal.

Signature

Signature of Notary Public

OPTIONAL

Though the information below is not required by law, it may prove valuable to persons relying on the document and could prevent fraudulent removal and reattachment of this form to another document.

Description of Attached DocumentTitle or Type of Document: Bond for Utility Users-Bond #41199748Document Date: 3/23/2010

Number of Pages: _____

Signer(s) Other Than Named Above: _____

Capacity(ies) Claimed by Signer(s)

Signer's Name: _____

- ☐ Individual
☐ Corporate Officer — Title(s): _____
☐ Partner — ☐ Limited ☐ General
☒ Attorney in Fact
☐ Trustee
☐ Guardian or Conservator
☐ Other: _____

**RIGHT THUMBPRINT
OF SIGNER**

Top of thumb here

Signer Is Representing:

Platte River Insurance Company

Signer's Name: _____

- ☐ Individual
☐ Corporate Officer — Title(s): _____
☐ Partner — ☐ Limited ☐ General
☐ Attorney in Fact
☐ Trustee
☐ Guardian or Conservator
☐ Other: _____

**RIGHT THUMBPRINT
OF SIGNER**

Top of thumb here

Signer Is Representing:

PLATTE RIVER INSURANCE COMPANY POWER OF ATTORNEY

41199748

KNOW ALL MEN BY THESE PRESENTS, That the **PLATTE RIVER INSURANCE COMPANY**, a corporation of the State of Nebraska, having its principal offices in the City of Middleton, Wisconsin, does make, constitute and appoint

STEVEN A SWARTZ, NICKI SWARTZ, LORIE MANDEL, MICHAEL J WASKO III, PATRICIA MINDER

its true and lawful Attorney(s)-in-fact, to make, execute, seal and deliver for and on its behalf, as surety, and as its act and deed, any and all bonds, undertakings and contracts of suretyship, provided that no bond or undertaking or contract of suretyship executed under this authority shall exceed in amount the sum of

ALL WRITTEN INSTRUMENTS IN AN AMOUNT: \$2,500,000.00

This Power of Attorney is granted and is signed and sealed by facsimile under and by the authority of the following Resolution adopted by the Board of Directors of **PLATTE RIVER INSURANCE COMPANY** at a meeting duly called and held on the 8th day of January, 2002.

"RESOLVED, that the President, and Vice-President, the Secretary or Treasurer, acting individually or otherwise, be and they hereby are granted the power and authorization to appoint by a Power of Attorney for the purposes only of executing and attesting bonds and undertakings and other writings obligatory in the nature thereof, one or more vice-presidents, assistant secretaries and attorney(s)-in-fact, each appointee to have the powers and duties usual to such offices to the business of the Corporation; the signature of such officers and the seal of the Corporation may be affixed to such power of attorney or to any certificate relating thereto by facsimile, and any such power of attorney or certificate bearing such facsimile signatures or facsimile seal shall be valid and binding upon the Corporation in the future with respect to any bond or undertaking or other writing obligatory in the nature thereof to which it is attached. Any such appointment may be revoked, for cause, or without cause, by any of said officers, at any time."

IN WITNESS WHEREOF, the **PLATTE RIVER INSURANCE COMPANY** has caused these presents to be signed by its officer undersigned and its corporate seal to be hereto affixed duly attested, this 1st day of January, 2007.

Attest:

PLATTE RIVER INSURANCE COMPANY

David F. Pauly

David F. Pauly
Chairman & CEO



James J. McIntyre

James J. McIntyre
President

STATE OF WISCONSIN } S.S.:
COUNTY OF DANE

On the 1st day of January, 2007 before me personally came James J. McIntyre, to me known, who being by me duly sworn, did depose and say: that he resides in the County of Dane, State of Wisconsin; that he is President of **PLATTE RIVER INSURANCE COMPANY**, the corporation described in and which executed the above instrument; that he knows the seal of the said corporation; that the seal affixed to said instrument is such corporate seal; that it was so affixed by order of the Board of Directors of said corporation and that he signed his name thereto by like order.



CERTIFICATE

Daniel W. Krueger

Daniel W. Krueger
Notary Public, Dane Co., WI
My Commission Is Permanent

STATE OF WISCONSIN } S.S.:
COUNTY OF DANE

I, the undersigned, duly elected to the office stated below, now the incumbent in **PLATTE RIVER INSURANCE COMPANY**, a Nebraska Corporation, authorized to make this certificate, **DO HEREBY CERTIFY** that the foregoing attached Power of Attorney remains in full force and has not been revoked; and furthermore, that the Resolution of the Board of Directors, set forth in the Power of Attorney is now in force.

Signed and sealed at the City of Middleton, State of Wisconsin this 23rd day of March, 2010.



Alan S. Ogilvie

Alan S. Ogilvie
Secretary

THIS DOCUMENT IS NOT VALID UNLESS PRINTED ON GREEN SHADED BACKGROUND WITH A RED SERIAL NUMBER IN THE UPPER RIGHT HAND CORNER. IF YOU HAVE ANY QUESTIONS CONCERNING THE AUTHENTICITY OF THIS DOCUMENT CALL 800-475-4450.

Telco Experts, LLC

ARIZONA CORPORATION COMMISSION

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

Attachment D

4:53 PM
02/16/10
Cash Basis

Telco Experts LLC
Balance Sheet
As of December 31, 2009

	Dec 31, 09	Dec 31, 08
ASSETS		
Current Assets		
Checking/Savings		
1000 · Cash - Chase Checking	234,315.65	98,523.18
1010 · Cash - BOA - Sales Tax Account	6,346.50	3,783.46
Total Checking/Savings	240,662.15	102,306.64
Accounts Receivable		
1300 · Accounts Receivable	8,624.84	9,098.81
Total Accounts Receivable	8,624.84	9,098.81
Other Current Assets		
1250 · Undeposited Funds	10,447.02	0.00
Total Other Current Assets	10,447.02	0.00
Total Current Assets	259,734.01	111,405.45
Fixed Assets		
1400 · Equipment	34,081.89	32,520.77
1490 · Accumulated Depreciation	-25,771.12	-18,668.00
Total Fixed Assets	8,310.77	13,852.77
Other Assets		
1700 · Security Deposits	15,000.00	15,000.00
Total Other Assets	15,000.00	15,000.00
TOTAL ASSETS	283,044.78	140,258.22
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Credit Cards		
2100 · American Express Payable	75,814.18	41,972.31
Total Credit Cards	75,814.18	41,972.31
Other Current Liabilities		
2300 · Sales Tax Payable		
2301 · Federal Telecommunications Tax	67,629.20	14,505.52
2302 · Sales Tax Payable - New York	54,032.87	13,908.56
2303 · Sales Tax Payable - New Jersey	-511.20	1,027.98
2304 · Sales Tax Payable - Connecticut	374.04	63.47
2305 · Sales Tax Payable - California	94.43	42.44
2306 · Sales Tax Payable - Pennsylvania	1,558.00	475.25
2311 · Sales Tax Payable - Maryland	5.98	5.98
2312 · Sales Tax Payable - Tennessee	2,021.33	678.49
2313 · Sales Tax Payable - Texas	377.59	0.00
Total 2300 · Sales Tax Payable	125,582.24	30,707.69
Total Other Current Liabilities	125,582.24	30,707.69
Total Current Liabilities	201,396.42	72,680.00
Long Term Liabilities		
2500 · Customer Security Deposits	7,317.66	2,500.00
Total Long Term Liabilities	7,317.66	2,500.00
Total Liabilities	208,714.08	75,180.00

4:53 PM
02/16/10
Cash Basis

Telco Experts LLC

Profit & Loss

January through December 2009

	Jan - Dec 09	Jan - Dec 08
Ordinary Income/Expense		
Income		
3999 · Service Income		
4000 · Service Income - New York City	1,887,517.97	424,457.79
4010 · Service Income - New York State	46,639.31	13,510.59
4020 · Service Income - New Jersey	196,364.60	112,602.69
4030 · Service Income - California	10,683.28	6,472.38
4040 · Service Income - Illinois	8,778.24	3,042.91
4050 · Service Income - Florida	1,845.00	2,035.81
4060 · Service Income - Maryland	2,538.61	883.06
4070 · Service Income - Connecticut	69,504.94	4,827.25
4080 · Service Income - Pennsylvania	25,565.47	4,854.40
4090 · Service Income - Tennessee	132,141.43	0.00
4091 · Service Income - Missouri	4,558.40	0.00
4092 · Service Income - Texas	3,895.23	0.00
Total 3999 · Service Income	2,390,032.48	572,686.88
4100 · Installation Income		
4110 · Installation Income - NYC	0.00	39,673.92
4130 · Installation Income - NJ	0.00	3,545.47
Total 4100 · Installation Income	0.00	43,219.39
4200 · Consulting Income - NY	10,360.04	0.00
4201 · Consulting Income - CT	2,800.00	0.00
4300 · Finance Charges	2,859.80	1,999.51
4900 · Sales Tax Vendor Credits	838.23	503.42
Total Income	2,406,890.55	618,409.20
Cost of Goods Sold		
5000 · ISP Provider	953,433.37	337,096.15
5100 · Installation Costs	243,585.65	34,614.94
5200 · Host Monitoring	2,855.00	1,859.99
5300 · Number Inventory	26,208.02	3,640.85
Total COGS	1,226,082.04	377,211.93
Gross Profit	1,180,808.51	241,197.27
Expense		
5400 · Consulting	256,201.79	124,724.28
6000 · Commission Expense	111,704.36	13,874.50
7000 · Guaranteed Pymt - Adam Goldberg	155,000.00	0.00
7001 · Guaranteed Pymt - Peter Goldber	155,000.00	0.00
7002 · Guaranteed Pymt - Eric Klein	229,000.00	0.00
7010 · Gross Salaries	42,339.00	27,774.64
7020 · FICA Expense	3,238.93	2,124.76
7030 · NJ Unemployment Insurance	953.75	916.63
7040 · Federal Unemployment Insurance	56.01	106.77
7060 · Group Medical Insurance	5,365.60	1,775.20
7080 · Workers Compensation	295.76	93.10
7090 · Payroll Service	1,180.50	1,299.20
7100 · Billing Expense	50,329.12	19,725.47
7110 · Outside Services	2,750.00	0.00
7120 · Rent	21,050.00	4,650.00
7130 · Utilities	1,383.99	0.00
7150 · Telephone and Internet	5,753.38	6,398.71
7155 · Answering Service	1,572.70	1,333.27
7160 · Repairs and Maintenance	0.00	729.18
7180 · General Insurance	1,172.80	175.00
7200 · Office Supplies and Expense	5,989.98	2,635.47
7220 · Bank Charges	578.77	118.90
7230 · Postage	2,185.35	822.74
7250 · Website Design and Expense	0.00	1,518.97
7260 · Computer and Software Expense	1,317.56	2,083.03
7300 · Accounting	22,482.56	3,813.23
7310 · Legal	33,614.55	10,434.37
7330 · Dues and Subscriptions	1,495.37	60.00
7340 · Filing Fees	9,584.83	3,251.22

4:53 PM
02/16/10
Cash Basis

Telco Experts LLC
Profit & Loss
January through December 2009

	Jan - Dec 09	Jan - Dec 08
7350 · Licenses and Permits	804.00	60.00
7370 · Advertising and Marketing	14,543.12	600.00
7380 · Interest Expense	21.13	233.31
7381 · Penalties	360.35	0.00
7385 · Trade Show Expense	0.00	130.00
7390 · Credit Card Discounts	7,278.05	2,546.19
7410 · Travel	5,938.29	1,747.47
7420 · Meals and Entertainment	6,068.45	1,683.93
7430 · Employee Meals	0.00	382.12
7460 · Charitable Contributions	2,400.00	0.00
7470 · Holiday Expense	278.95	822.91
7900 · Depreciation Expense	7,103.12	18,668.00
9040 · NY TAF	1,063.91	0.00
Total Expense	1,167,456.03	257,312.57
Net Ordinary Income	13,352.48	-16,115.30
Other Income/Expense		
Other Expense		
9000 · NJ Tax	0.00	650.00
9010 · CA LLC Tax	4,100.00	0.00
9020 · CT Income Tax	0.00	0.00
9900 · Voided Checks	0.00	0.00
Total Other Expense	4,100.00	650.00
Net Other Income	-4,100.00	-650.00
Net Income	9,252.48	-16,765.30

4:53 PM
02/16/10
Cash Basis

Telco Experts LLC
Balance Sheet
As of December 31, 2009

	<u>Dec 31, 09</u>	<u>Dec 31, 08</u>
Equity		
3000 · Capital ESK Consultants LLC	21,692.74	12,281.18
3010 · Capital Contrib - ESK Consultin	0.00	15,000.00
3100 · Capital - Adam Goldberg	21,692.74	12,281.17
3110 · Capital Contrib - Adam Goldberg	0.00	15,000.00
3200 · Capital - Peter Goldberg	21,692.74	12,281.17
3210 · Capital Contrib - Peter Goldber	0.00	15,000.00
Net Income	9,252.48	-16,765.30
Total Equity	<u>74,330.70</u>	<u>65,078.22</u>
TOTAL LIABILITIES & EQUITY	<u>283,044.78</u>	<u>140,258.22</u>

BELL & COMPANY LLP
350 FIFTH AVE STE 7412
NEW YORK, NY 10118-7412

TELCO EXPERTS LLC
38 PARK AVENUE
RUTHERFORD, NJ 07070

|||||

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BELL & COMPANY LLP
350 FIFTH AVENUE STE 7412
NEW YORK, NY 10118-7412

FEBRUARY 16, 2010

TELCO EXPERTS LLC
38 PARK AVENUE
RUTHERFORD, NJ 07070

TELCO EXPERTS LLC:

ENCLOSED ARE 2009 PARTNERSHIP TAX RETURNS AND 2010 ESTIMATED
TAX VOUCHERS, AS FOLLOWS...

2009 U.S. RETURN OF PARTNERSHIP INCOME

2009 CALIFORNIA LIMITED LIABILITY COMPANY RETURN OF INCOME

2009 CONNECTICUT RETURN OF PARTNERSHIP INCOME

2009 BUSINESS ENTITY TAX RETURN

2009 DISTRICT OF COLUMBIA UNINCORPORATED BUSINESS FRANCHISE
TAX RETURN

2009 DISTRICT OF COLUMBIA ANNUAL REPORT

2009 ILLINOIS RETURN OF PARTNERSHIP INCOME

2009 MARYLAND RETURN OF PARTNERSHIP INCOME

2009 MISSOURI RETURN OF PARTNERSHIP INCOME

2009 NEW JERSEY RETURN OF PARTNERSHIP INCOME

2010 NEW JERSEY ESTIMATED TAX VOUCHERS

2009 NEW YORK RETURN OF PARTNERSHIP INCOME

2009 PENNSYLVANIA PARTNERSHIP INFORMATION RETURN

2010 TEXAS INITIAL FRANCHISE TAX REPORT

2009 PENNSYLVANIA CORPORATE RETURN OF PARTNERSHIP INCOME

2009 PENNSYLVANIA COMPOSITE TAX RETURN

2009 ILLINOIS COMPOSITE TAX RETURN

2010 ILLINOIS COMPOSITE ESTIMATED TAX VOUCHERS

2009 MISSOURI COMPOSITE RETURN OF PARTNERSHIP INCOME

2009 TENNESSEE FRANCHISE AND EXCISE RETURN OF PARTNERSHIP
INCOME

2009 NEW JERSEY COMPOSITE TAX RETURN

2010 NEW JERSEY COMPOSITE ESTIMATED TAX VOUCHERS

2009 NEW YORK CITY RETURN OF PARTNERSHIP INCOME

2010 NEW YORK CITY ESTIMATED TAX VOUCHERS

2009 FORM CT K-1T

SEPARATELY MAIL CALIFORNIA FORM 3522 TO THE ADDRESS INDICATED
ON THE FORM.

WE RECOMMEND THAT YOU SEND THE RETURNS TO THE TAXING
AUTHORITIES BY CERTIFIED MAIL WITH A REQUEST FOR A RETURN
RECEIPT. PLEASE RETAIN THE RECEIPT AS A PROOF OF TIMELY
FILING.

NEW YORK STATE FORM IT-2658-E MUST BE SIGNED BY ADAM GOLDBERG
AND RETAINED IN YOUR FILES.

YOUR COPY SHOULD BE RETAINED FOR YOUR FILES.

VERY TRULY YOURS,

BELL & COMPANY LLP

2009 TAX RETURN FILING INSTRUCTIONS

U.S. PARTNERSHIP RETURN

FOR THE YEAR ENDING

DECEMBER 31, 2009

Prepared for	TELCO EXPERTS LLC 38 PARK AVENUE RUTHERFORD, NJ 07070
Prepared by	BELL & COMPANY LLP 350 FIFTH AVE STE 7412 NEW YORK, NY 10118-7412
To be signed and dated by	A MEMBER OF THE LLC
Amount of tax	NOT APPLICABLE
Mail tax return to	THIS RETURN HAS BEEN PREPARED FOR ELECTRONIC FILING. TO HAVE IT TRANSMITTED ELECTRONICALLY TO THE IRS, PLEASE SIGN, DATE, AND RETURN FORM 8879-PE TO OUR OFFICE. WE WILL THEN SUBMIT YOUR ELECTRONIC RETURN.
Forms to be distributed to partners	ENCLOSED ARE COPIES OF SCHEDULE K-1 TO BE DISTRIBUTED TO THE MEMBERS.
Return must be mailed on or before	NOT APPLICABLE
Special Instructions	DO NOT MAIL THE PAPER COPY OF THE RETURN TO THE IRS.

SUMMARY OF SCHEDULE K-1

Entity Name:	Number 1 Name:	Number 2 Name:	Number 3 Name:	Number Name:	Number Name:	Number Name:
TELCO EXPERTS LLC	ESK CONSULTANTS LLC	ADAM GOLDBERG	PETER GOLDBERG	K-1 TOTALS		
Schedule K-1 Line/Item Description						
1 - ORDINARY BUSINESS INCOME (LOSS)	3,101.	3,102.	3,101.	9,304.		
4 - GUARANTEED PAYMENTS	229,000.	155,000.	155,000.	539,000.		
12 - SECTION 179 DEDUCTION	520.	521.	520.	1,561.		
13(A) - CASH CONTRIBUTIONS (50%)	800.	800.	800.	2,400.		
14(A) - NET EARNINGS (LOSS) FROM SELF-EMPLOYMENT	232,101.	158,102.	158,101.	548,304.		
14(C) - GROSS NONFARM INCOME	268,533.	268,534.	268,533.	805,600.		
18(C) - NONDEDUCTIBLE EXPENSES	1,131.	1,132.	1,131.	3,394.		
CAPITAL ACCOUNTS						
BEGINNING OF YEAR	21,693.	21,694.	21,693.	65,080.		
CONTRIBUTIONS				0.		
CURRENT YEAR INCREASES (DECREASES)	650.	649.	650.	1,949.		
WITHDRAWALS & DISTRIBUTIONS				0.		
END OF YEAR	22,343.	22,343.	22,343.	67,029.		
LIABILITIES - RECOURSE	66,238.	66,239.	66,238.	198,715.		

Two-Year Comparison - Partnership

2009

Name of partnership	Employer identification number
TELCO EXPERTS LLC	26-1287244

Description	Prior Year	Current Year	Increase (Decrease)
NUMBER OF PARTNERS	3.	3.	0.
TRADE OR BUSINESS INCOME OR LOSS:			
INCOME:			
GROSS RECEIPTS OR SALES	618,409.	2,399,588.	1,781,179.
COST OF GOODS SOLD:			
OTHER COSTS	515,811.	1,593,988.	1,078,177.
TOTAL	515,811.	1,593,988.	1,078,177.
COST OF GOODS SOLD	515,811.	1,593,988.	1,078,177.
GROSS PROFIT	102,598.	805,600.	703,002.
TOTAL INCOME (LOSS)	102,598.	805,600.	703,002.
DEDUCTIONS:			
SALARIES AND WAGES	27,775.	42,339.	14,564.
GUARANTEED PAYMENTS TO PARTNERS	0.	539,000.	539,000.
REPAIRS AND MAINTENANCE	729.	0.	-729.
RENT	4,650.	21,050.	16,400.
TAXES AND LICENSES	3,798.	9,782.	5,984.
INTEREST	233.	21.	-212.
DEPRECIATION	18,668.	5,542.	-13,126.
EMPLOYEE BENEFIT PROGRAMS	1,775.	5,366.	3,591.
OTHER DEDUCTIONS	60,891.	173,196.	112,305.
TOTAL DEDUCTIONS	118,519.	796,296.	677,777.
ORDINARY INCOME (LOSS)	-15,921.	9,304.	25,225.
SCHEDULE K:			
INCOME (LOSS):			
ORDINARY TRADE/BUSINESS INCOME/LOSS	-15,921.	9,304.	25,225.
GUARANTEED PAYMENTS TO PARTNERS	0.	539,000.	539,000.
CHARITABLE CONTRIBUTIONS	0.	2,400.	2,400.
SECTION 179 EXPENSE DEDUCTION	0.	1,561.	1,561.
SELF-EMPLOYMENT:			
EARNINGS/LOSS FROM SELF-EMPLOYMENT	-15,921.	548,304.	564,225.
GROSS NONFARM INCOME	102,598.	805,600.	703,002.

Two-Year Comparison - Partnership

2009

Name of partnership

Employer identification number

TELCO EXPERTS LLC

26-1287244

Description	Prior Year	Current Year	Increase (Decrease)
OTHER:			
NONDEDUCTIBLE EXPENSES	842.	3,394.	2,552.
SCHEDULE M-1:			
NET INCOME (LOSS) PER BOOKS	-16,763.	1,949.	18,712.
GUARANTEED PAYMENTS	0.	539,000.	539,000.
TRAVEL AND ENTERTAINMENT	842.	3,034.	2,192.
OTHER BOOK EXPENSES NOT ON SCH K	0.	360.	360.
TOTAL- NET BOOK INC THROUGH EXPENSE	-15,921.	544,343.	560,264.
INCOME (LOSS)	-15,921.	544,343.	560,264.
SCHEDULE M-2:			
CAPITAL AT BEGINNING OF YEAR	36,843.	65,080.	28,237.
CAPITAL CONTRIBUTED DURING YEAR	45,000.	0.	-45,000.
NET INCOME (LOSS) PER BOOKS	-16,763.	1,949.	18,712.
TOTAL- BEGINNING CAP THROUGH INCR	65,080.	67,029.	1,949.
TOTAL- CASH CONT THROUGH OTHER DECR	0.	0.	
CAPITAL BALANCE AT END OF YEAR	65,080.	67,029.	1,949.

Expanded Capital Account Summary

Name **TELCO EXPERTS LLC**

I.D. Number **26-1287244**

Partner
Number 1

**ESK CONSULTANTS LLC
237 MAYFAIR DRIVE
BROOKLYN, NY 11234**

Partner's Identification
Number
20-2113320

Beginning
Capital
21,693.

Capital
Contributed

Schedule M-2,
Lines 3, 4 & 7
650.

Withdrawals

Ending
Capital
22,343.

Partner
Number 2

**ADAM GOLDBERG
33 WINDING WAY
WAYNE, NJ 07470**

Partner's Identification
Number
082-50-3812

Beginning
Capital
21,694.

Capital
Contributed

Schedule M-2,
Lines 3, 4 & 7
649.

Withdrawals

Ending
Capital
22,343.

Partner
Number 3

**PETER GOLDBERG
1520 YORK AVENUE
NEW YORK, NY 10028**

Partner's Identification
Number
082-50-3829

Beginning
Capital
21,693.

Capital
Contributed

Schedule M-2,
Lines 3, 4 & 7
650.

Withdrawals

Ending
Capital
22,343.

Partner
Number

Partner's Identification
Number

Beginning
Capital

Capital
Contributed

Schedule M-2,
Lines 3, 4 & 7

Withdrawals

Ending
Capital

Total For All Partner's Capital Accounts

Beginning
Capital
65,080.

Capital
Contributed
0.

Schedule M-2,
Lines 3, 4 & 7
1,949.

Withdrawals
0.

Ending
Capital
67,029.

	Within		Everywhere	
	Beginning of Year	End of Year	Beginning of Year	End of Year
Inventories				
Land				
Buildings				
Buildings - accumulated depreciation				
Machinery				
Equipment	13,852.	34,082.	13,852.	34,082.
Machinery and equipment - accumulated depreciation				
Furniture and fixtures				
Furniture and fixtures - accumulated depreciation				
Transportation/delivery equipment				
Transportation/delivery equipment - accumulated depreciation				
Other depreciable assets				
Other depreciable assets - accumulated depreciation				
Depletable assets				
Depletable assets - accumulated depletion				
Leasehold improvements				
Leasehold improvements - accumulated amortization				
Supplies				
Other tangible property				
Buildings - construction in progress				
Machinery - construction in progress				
Equipment - construction in progress				
Transportation/delivery - construction in progress				
Other - construction in progress				
Less: Total construction in progress				
Miscellaneous other				
Subtotals	13,852.	34,082.	13,852.	34,082.
Average property		23,967.		23,967.
Real property rented - rental expense (multiplied by 8)		168,400.		168,400.
Tangible property rented - rental expense (multiplied by 8)				
Miscellaneous rental expense (multiplied by 8)				
Total property		192,367.		192,367.

[illegible][illegible]

[illegible][illegible]

26-1287244

[illegible][illegible]

Payroll Apportionment

Cost of goods sold	.....
Cost of operations	.....
Compensation of officers	.....
Salesmen's salaries	.....
Salesmen's commissions	.....
General and administrative wages and salaries	.....
Repairs	.....
Others	.....
Miscellaneous other	.....
Total payroll	.....

[illegible]

Sales Apportionment

Sales of tangible personal property

- Returns and allowances

Sales from outside the state to within the state

Sales from within the state to within the state

Sales from within the state to U.S. government

Sales from within the state to nontaxable jurisdictions

Interest

Dividends

Rents

Royalties

Gain from sales of real and tangible personal property

Gain from sales of intangibles

Service income

Other receipts

Miscellaneous other

Total sales

Within	Everywhere
1,845.	2,399,588.
1,845.	2,399,588.

Payroll Apportionment

Cost of goods sold	
Cost of operations	
Compensation of officers	
Salesmen's salaries	
Salesmen's commissions	
General and administrative wages and salaries	
Repairs	
Others	
Miscellaneous other	
Total payroll	

[illegible]

Sales Apportionment

Sales of tangible personal property
 - Returns and allowances
 Sales from outside the state to within the state
 Sales from within the state to within the state
 Sales from within the state to U.S. government
 Sales from within the state to nontaxable jurisdictions
 Interest
 Dividends
 Rents
 Royalties
 Gain from sales of real and tangible personal property
 Gain from sales of intangibles
 Service income
 Other receipts
 Miscellaneous other
Total sales

[illegible]

Payroll Apportionment

Cost of goods sold	
Cost of operations	
Compensation of officers	
Salesmen's salaries	
Salesmen's commissions	
General and administrative wages and salaries	
Repairs	
Others	
Miscellaneous other	
Total payroll	

[illegible]

Sales Apportionment

Sales of tangible personal property
 - Returns and allowances
 Sales from outside the state to within the state
 Sales from within the state to within the state
 Sales from within the state to U.S. government
 Sales from within the state to nontaxable jurisdictions
 Interest
 Dividends
 Rents
 Royalties
 Gain from sales of real and tangible personal property
 Gain from sales of intangibles
 Service income
 Other receipts
 Miscellaneous other
Total sales

[illegible]

[illegible][illegible]

NEW JERSEY

Payroll and Sales Apportionment Detail Worksheet

2009

TELCO EXPERTS LLC

26-1287244

Payroll Apportionment

Cost of goods sold

Cost of operations

Compensation of officers

Salesmen's salaries

Salesmen's commissions

General and administrative wages and salaries

Repairs

Others

Miscellaneous other

Total payroll

Within	Everywhere
42,339.	42,339.
42,339.	42,339.

Sales Apportionment

Sales of tangible personal property

- Returns and allowances

Sales from outside the state to within the state

Sales from within the state to within the state

Sales from within the state to U.S. government

Sales from within the state to nontaxable jurisdictions

Interest

Dividends

Rents

Royalties

Gain from sales of real and tangible personal property

Gain from sales of intangibles

Service income

Other receipts

Miscellaneous other

Total sales

Within	Everywhere
199,460.	2,399,588.
199,460.	2,399,588.

Payroll Apportionment

Cost of goods sold	.....
Cost of operations	.....
Compensation of officers	.....
Salesmen's salaries	.....
Salesmen's commissions	.....
General and administrative wages and salaries	.....
Repairs	.....
Others	.....
Miscellaneous other	.....
Total payroll	.....

[illegible]

Sales Apportionment

Sales of tangible personal property
 - Returns and allowances
 Sales from outside the state to within the state
 Sales from within the state to within the state
 Sales from within the state to U.S. government
 Sales from within the state to nontaxable jurisdictions
 Interest
 Dividends
 Rents
 Royalties
 Gain from sales of real and tangible personal property
 Gain from sales of intangibles
 Service income
 Other receipts
 Miscellaneous other
Total sales

[illegible]

Payroll Apportionment

Cost of goods sold	
Cost of operations	
Compensation of officers	
Salesmen's salaries	
Salesmen's commissions	
General and administrative wages and salaries	
Repairs	
Others	
Miscellaneous other	

[illegible]

Sales Apportionment

Sales of tangible personal property

- Returns and allowances

Sales from outside the state to within the state

Sales from within the state to within the state

Sales from within the state to U.S. government

Sales from within the state to nontaxable jurisdictions

Interest

Dividends

Rents

Royalties

Gain from sales of real and tangible personal property

Gain from sales of intangibles

Service income

Other receipts

Miscellaneous other

[illegible]

Payroll Apportionment

Cost of goods sold	
Cost of operations	
Compensation of officers	
Salesmen's salaries	
Salesmen's commissions	
General and administrative wages and salaries	
Repairs	
Others	
Miscellaneous other	
Total payroll	

[illegible]

Sales Apportionment

Sales of tangible personal property
 - Returns and allowances
 Sales from outside the state to within the state
 Sales from within the state to within the state
 Sales from within the state to U.S. government
 Sales from within the state to nontaxable jurisdictions
 Interest
 Dividends
 Rents
 Royalties
 Gain from sales of real and tangible personal property
 Gain from sales of intangibles
 Service income
 Other receipts
 Miscellaneous other
Total sales

[illegible]

[illegible][illegible]

SALES FACTOR

Apportionment Summary Worksheet

2009

TELCO EXPERTS LLC

26-1287244

	WITHIN	EVERYWHERE	UNWEIGHTED	WEIGHTED
Alabama				
Alaska				
Arizona				
Arkansas				
California	10,683.	2,399,588.	.004452	.008904
Colorado				
Connecticut	72,305.	2,399,588.	.030100	.030100
Delaware				
District of Columbia				
Florida	1,845.	2,399,588.	.000769	.000769
Georgia				
Hawaii				
Idaho				
Illinois	8,778.	2,399,588.	.003658	.003658
Indiana				
Iowa				
Kansas				
Kentucky				
Louisiana				
Maine				
Maryland	2,539.	2,399,588.	.001058	.001058
Massachusetts				
Michigan				
Minnesota				
Mississippi				
Missouri		2,399,588.	.001899	.001899
Montana				
Nebraska				
Nevada				
New Hampshire				
New Jersey				
New Mexico				
New York	1,938,102.	2,399,588.	.807681	.807681
North Carolina				
North Dakota				
Ohio				
Oklahoma				
Oregon				
Pennsylvania	25,566.	2,399,588.	.010654	.000000
Rhode Island				
South Carolina				
South Dakota				
Tennessee	132,142.	2,399,588.	.055069	.110138
Texas				
Utah				
Vermont				
Virginia				
Washington				
West Virginia				
Wisconsin				
Wyoming				
Foreign				
Other				
Total	N/A	N/A	N/A	.964207

910731
04-24-09

SALES FACTOR	Apportionment Summary Worksheet (Continued)	2009
TELCO EXPERTS LLC		26-1287244

	WITHIN	EVERYWHERE	UNWEIGHTED	WEIGHTED
* Battle Creek				
* Detroit				
* Flint				
* Grand Rapids				
* Highland Park				
* Lansing				
* Pontiac				
* Port Huron				
* Saginaw				
* New York City	0.	2,399,588.	.788200	.000000
* New York - MCTD				
* Muskegon				
* Muskegon Heights				

* Not included in everywhere totals

COPY

SUMMARY

Apportionment Summary Worksheet

2009

TELCO EXPERTS LLC
SUMMARY OF FACTORS

26-1287244

	PROPERTY	PAYROLL	SALES	APPORTIONMENT
Alabama				
Alaska				
Arizona				
Arkansas				
California .....			.008904	.004452
Colorado				
Connecticut .....			.030100	.030100
Delaware				
District of Columbia				
Florida .....			.000769	.000769
Georgia				
Hawaii				
Idaho				
Illinois .....			.003658	.003658
Indiana				
Iowa				
Kansas				
Kentucky				
Louisiana				
Maine				
Maryland .....			.001058	.000529
Massachusetts				
Michigan				
Minnesota				
Mississippi				
Missouri .....			.001899	.001899
Montana				
Nebraska				
Nevada				
New Hampshire				
New Jersey				
New Mexico				
New York .....			.807681	.807681
North Carolina				
North Dakota				
Ohio				
Oklahoma				
Oregon				
Pennsylvania .....			.000000	.010654
Rhode Island				
South Carolina				
South Dakota				
Tennessee .....			.110138	.055069
Texas				
Utah				
Vermont				
Virginia				
Washington				
West Virginia				
Wisconsin				
Wyoming				
Foreign				
Other				
Total .....			.964207	.914811

910731
04-24-09

SUMMARY	Apportionment Summary Worksheet (Continued)	2009
TELCO EXPERTS LLC		26-1287244

SUMMARY OF FACTORS

* Battle Creek
 * Detroit
 * Flint
 * Grand Rapids
 * Highland Park
 * Lansing
 * Pontiac
 * Port Huron
 * Saginaw
 * New York City
 * New York - MCTD
 * Muskegon
 * Muskegon Heights

PROPERTY	PAYROLL	SALES	APPORTIONMENT
		.000000	.788200

* Not included in everywhere totals

COPY

Form

8879-PE**IRS e-file Signature Authorization
for Form 1065**

OMB No. 1545-2042

2009Department of the Treasury
Internal Revenue Service

For calendar year 2009, or tax year beginning _____, 2009, ending _____, 20____

▶ See instructions. Do not send to the IRS. Keep for your records.

Name of partnership

TELCO EXPERTS LLC

Employer identification number

26-1287244**Part I Tax Return Information** (Whole dollars only)

1	Gross receipts or sales less returns and allowances (Form 1065, line 1c)	1	2,399,588.
2	Gross profit (Form 1065, line 3)	2	805,600.
3	Ordinary business income (loss) (Form 1065, line 22)	3	9,304.
4	Net rental real estate income (loss) (Form 1065, Schedule K, line 2)	4	
5	Other net rental income (loss) (Form 1065, Schedule K, line 3c)	5	

Part II Declaration and Signature Authorization of General Partner or Limited Liability Company Member Manager (Be sure to get a copy of the partnership's return)

Under penalties of perjury, I declare that I am a general partner or limited liability company member manager of the above partnership and that I have examined a copy of the partnership's 2009 electronic return of partnership income and accompanying schedules and statements and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts shown on the copy of the partnership's electronic tax return. I consent to allow my electronic return originator (ERO), transmitter, or intermediate service provider to send the partnership's return to the IRS and to receive from the IRS (a) an acknowledgment of receipt or reason for rejection of the transmission, and (b) the reason for any delay in processing the return. I have selected a personal identification number (PIN) as my signature for the partnership's electronic income tax return.

General Partner or Limited Liability Company Member Manager's PIN: check one box only

☒ I authorize **BELL & COMPANY LLP** to enter my PIN **07070**
ERO firm name do not enter all zeros

as my signature on the partnership's 2009 electronically filed income tax return.

☐ As a general partner or limited liability company member manager of the partnership, I will enter my PIN as my signature on the partnership's 2009 electronically filed income tax return.

General partner or limited liability company member manager's signature ▶ ******* THIS IS NOT A FILEABLE COPY *******
Title ▶ **MANAGING MEMBER** Date ▶ _____

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN.

13344788705

do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2009 electronically filed income tax return for the partnership indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 3112, IRS e-file Application and Participation, and Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature ▶ _____ Date ▶ _____

ERO Must Retain This Form - See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

For Paperwork Reduction Act Notice, see instructions.

Form **8879-PE** (2009)

LHA

1065**U.S. Return of Partnership Income**

OMB No. 1545-0099

2009

For calendar year 2009, or tax year beginning _____, ending _____

A Principal business activity TELEPHONE SERVICES	Use the IRS label. Otherwise, print or type.	Name of partnership TELCO EXPERTS LLC	D Employer identification number 26-1287244
B Principal product or service TELEPHONE SERVICES		Number, street, and room or suite no. If a P.O. box, see the instructions. 38 PARK AVENUE	E Date business started 08/14/2007
C Business code number 517000		City or town, state, and ZIP code RUTHERFORD NJ 07070	F Total assets \$ 265,744.

G Check applicable boxes: (1) ☐ Initial return (2) ☐ Final return (3) ☐ Name change (4) ☐ Address change (5) ☐ Amended return (6) ☐ Technical termination - also check (1) or (2)

H Check accounting method: (1) ☐ Cash (2) ☒ Accrual (3) ☐ Other (specify) _____

I Number of Schedules K-1. Attach one for each person who was a partner at any time during the tax year **3**

J Check if Schedules C and M-3 are attached ☐

Caution. Include only trade or business income and expenses on lines 1a through 22 below. See the instructions for more information.

Income	1 a Gross receipts or sales	1a	2,399,588.		
	b Less returns and allowances	1b		1c	2,399,588.
	2 Cost of goods sold (Schedule A, line 8)			2	1,593,988.
	3 Gross profit. Subtract line 2 from line 1c			3	805,600.
	4 Ordinary income (loss) from other partnerships, estates, and trusts (attach statement)			4	
	5 Net farm profit (loss) (attach Schedule F (Form 1040))			5	
	6 Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)			6	
7 Other income (loss) (attach statement)			7		
8 Total income (loss). Combine lines 3 through 7			8	805,600.	
Deductions (see the instructions for limitations)	9 Salaries and wages (other than to partners) (less employment credits)			9	42,339.
	10 Guaranteed payments to partners			10	539,000.
	11 Repairs and maintenance			11	
	12 Bad debts			12	
	13 Rent			13	21,050.
	14 Taxes and licenses		SEE STATEMENT 1	14	9,782.
	15 Interest			15	21.
	16 a Depreciation (if required, attach Form 4562)	16a	5,542.		
	b Less depreciation reported on Schedule A and elsewhere on return	16b		16c	5,542.
	17 Depletion (Do not deduct oil and gas depletion.)			17	
	18 Retirement plans, etc.			18	
	19 Employee benefit programs			19	5,366.
	20 Other deductions (attach statement)		SEE STATEMENT 2	20	173,196.
21 Total deductions. Add the amounts shown in the far right column for lines 9 through 20			21	796,296.	
22 Ordinary business income (loss). Subtract line 21 from line 8			22	9,304.	

Sign Here	<p>Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than general partner or limited liability company member manager) is based on all information of which preparer has any knowledge.</p> <p>Signature of general partner or limited liability company member manager _____ Date _____</p>		<p>May the IRS discuss this return with the preparer shown below (see instr.)? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p>	
	<p>Paid Preparer's signature _____</p> <p>Preparer's Use Only Firm's name (or yours if self-employed), address, and ZIP code BELL & COMPANY LLP 350 FIFTH AVE STE 7412 NEW YORK, NY 10118-7412</p>	<p>Date _____</p>	<p>Check if self-employed <input type="checkbox"/></p>	<p>Preparer's SSN or PTIN P00598705</p> <p>EIN 13-3565602</p> <p>Phone no. 212-683-6111</p>

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Form **1065** (2009)

Schedule A Cost of Goods Sold (see the instructions)

1	Inventory at beginning of year	1	
2	Purchases less cost of items withdrawn for personal use	2	
3	Cost of labor	3	
4	Additional section 263A costs (attach statement)	4	
5	Other costs (attach statement)	5	SEE STATEMENT 3
6	Total. Add lines 1 through 5	6	1,593,988.
7	Inventory at end of year	7	
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on page 1, line 2	8	1,593,988.

9 a Check all methods used for valuing closing inventory:

- (i) ☐ Cost as described in Regulations section 1.471-3
(ii) ☐ Lower of cost or market as described in Regulations section 1.471-4
(iii) ☐ Other (specify method used and attach explanation) ▶

- b Check this box if there was a writedown of "subnormal" goods as described in Regulations section 1.471-2(c) ☐
- c Check this box if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) ☐
- d Do the rules of section 263A (for property produced or acquired for resale) apply to the partnership? ☐ Yes ☒ No
- e Was there any change in determining quantities, cost, or valuations between opening and closing inventory? ☐ Yes ☒ No
- If "Yes," attach explanation.

Schedule B Other Information

- 1 What type of entity is filing this return? Check the applicable box:
- | | | | |
|--|---|-----|----|
| a <input type="checkbox"/> Domestic general partnership | b <input type="checkbox"/> Domestic limited partnership | Yes | No |
| c <input checked="" type="checkbox"/> Domestic limited liability company | d <input type="checkbox"/> Domestic limited liability partnership | | |
| e <input type="checkbox"/> Foreign partnership | f <input type="checkbox"/> Other ▶ | | |
- 2 At any time during the tax year, was any partner in the partnership a disregarded entity, a partnership (including an entity treated as a partnership), a trust, an S corporation, an estate (other than an estate of a deceased partner), or a nominee or similar person? ☒
- 3 At the end of the tax year:
- a Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership? For rules of constructive ownership, see instructions. If "Yes," attach Schedule B-1, Information on Partners Owning 50% or More of the Partnership ☐ Yes ☒ No
- b Did any individual or estate own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership? For rules of constructive ownership, see instructions. If "Yes," attach Schedule B-1, Information on Partners Owning 50% or More of the Partnership ☐ Yes ☒ No
- 4 At the end of the tax year, did the partnership:
- a Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv) below ☐ Yes ☒ No

(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage Owned in Voting Stock

- b Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below ☐ Yes ☒ No

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Maximum Percentage Owned in Profit, Loss, or Capital

Form 1065 (2009)

	Yes	No
5 Did the partnership file Form 8893, Election of Partnership Level Tax Treatment, or an election statement under section 6231(a)(1)(B)(ii) for partnership-level tax treatment, that is in effect for this tax year? See Form 8893 for more details		X
6 Does the partnership satisfy all four of the following conditions? a The partnership's total receipts for the tax year were less than \$250,000. b The partnership's total assets at the end of the tax year were less than \$ 1 million. c Schedules K-1 are filed with the return and furnished to the partners on or before the due date (including extensions) for the partnership return. d The partnership is not filing and is not required to file Schedule M-3 If "Yes," the partnership is not required to complete Schedules L, M-1, and M-2; Item F on page 1 of Form 1065; or Item L on Schedule K-1.	X	
7 Is this partnership a publicly traded partnership as defined in section 469(k)(2)?		X
8 During the tax year, did the partnership have any debt that was cancelled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt?		X
9 Has this partnership filed, or is it required to file, Form 8918, Material Advisor Disclosure Statement, to provide information on any reportable transaction?		X
10 At any time during calendar year 2009, did the partnership have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country. ▶		X
11 At any time during the tax year, did the partnership receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," the partnership may have to file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts. See instructions		X
12a Is the partnership making, or had it previously made (and not revoked), a section 754 election? See instructions for details regarding a section 754 election.		X
b Did the partnership make for this tax year an optional basis adjustment under section 743(b) or 734(b)? If "Yes," attach a statement showing the computation and allocation of the basis adjustment. See instructions		X
c Is the partnership required to adjust the basis of partnership assets under section 743(b) or 734(b) because of a substantial built-in loss (as defined under section 743(d)) or substantial basis reduction (as defined under section 734(d))? If "Yes," attach a statement showing the computation and allocation of the basis adjustment. See instructions		X
13 Check this box if, during the current or prior tax year, the partnership distributed any property received in a like-kind exchange or contributed such property to another entity (other than entities wholly-owned by the partnership throughout the tax year) ▶ <input type="checkbox"/>		
14 At any time during the tax year, did the partnership distribute to any partner a tenancy-in-common or other undivided interest in partnership property?		X
15 If the partnership is required to file Form 8858, Information Return of U.S. Persons With Respect To Foreign Disregarded Entities, enter the number of Forms 8858 attached. See instructions ▶		
16 Does the partnership have any foreign partners? If "Yes," enter the number of Forms 8805, Foreign Partner's Information Statement of Section 1446 Withholding Tax, filed for this partnership. ▶		X
17 Enter the number of Forms 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships, attached to this return. ▶		

Designation of Tax Matters Partner (see instructions)

Enter below the general partner designated as the tax matters partner (TMP) for the tax year of this return:

Name of designated TMP ▶	Identifying number of TMP ▶
If the TMP is an entity, name of TMP representative ▶	Phone number of TMP ▶
Address of designated TMP ▶	

Form **1065** (2009)

Schedule K Partners' Distributive Share Items		Total amount	
Income (Loss)	1 Ordinary business income (loss) (page 1, line 22)	1	9,304.
	2 Net rental real estate income (loss) (attach Form 8825)	2	
	3 a Other gross rental income (loss)	3a	
	b Expenses from other rental activities (attach statement)	3b	
	c Other net rental income (loss). Subtract line 3b from line 3a	3c	
	4 Guaranteed payments	4	539,000.
	5 Interest income	5	
	6 Dividends: a Ordinary dividends	6a	
	b Qualified dividends	6b	
	7 Royalties	7	
	8 Net short-term capital gain (loss) (attach Schedule D (Form 1065))	8	
Deductions	9 a Net long-term capital gain (loss) (attach Schedule D (Form 1065))	9a	
	b Collectibles (28%) gain (loss)	9b	
	c Unrecaptured section 1250 gain (attach statement)	9c	
	10 Net section 1231 gain (loss) (attach Form 4797)	10	
	11 Other income (loss) (see instructions) Type ▶	11	
	12 Section 179 deduction (attach Form 4562)	12	1,561.
	13 a Contributions SEE STATEMENT 4	13a	2,400.
	b Investment interest expense	13b	
	c Section 59(e)(2) expenditures: (1) Type ▶ (2) Amount ▶	13c(2)	
	d Other deductions (see instructions) Type ▶	13d	
	Self-Employment	14 a Net earnings (loss) from self-employment	14a	548,304.
b Gross farming or fishing income		14b	
c Gross nonfarm income		14c	805,600.
Credits	15 a Low-income housing credit (section 42(j)(5))	15a	
	b Low-income housing credit (other)	15b	
	c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468)	15c	
	d Other rental real estate credits (see instructions) Type ▶	15d	
	e Other rental credits (see instructions) Type ▶	15e	
	f Other credits (see instructions) Type ▶	15f	
Foreign Transactions	16 a Name of country or U.S. possession ▶		
	b Gross income from all sources	16b	
	c Gross income sourced at partner level	16c	
	Foreign gross income sourced at partnership level		
	d Passive category ▶ e General category ▶ f Other ▶	16f	
	Deductions allocated and apportioned at partner level		
	g Interest expense ▶ h Other ▶	16h	
	Deductions allocated and apportioned at partnership level to foreign source income		
	i Passive category ▶ j General category ▶ k Other ▶	16k	
	l Total foreign taxes (check one): Paid <input type="checkbox"/> Accrued <input type="checkbox"/>	16l	
	m Reduction in taxes available for credit (attach statement)	16m	
Alternative Minimum Tax (AMT) Items	n Other foreign tax information (attach statement)		
	17 a Post-1986 depreciation adjustment	17a	
	b Adjusted gain or loss	17b	
	c Depletion (other than oil and gas)	17c	
	d Oil, gas, and geothermal properties - gross income	17d	
	e Oil, gas, and geothermal properties - deductions	17e	
Other Information	f Other AMT items (attach statement)	17f	
	18 a Tax-exempt interest income	18a	
	b Other tax-exempt income	18b	
	c Nondeductible expenses SEE STATEMENT 5	18c	3,394.
	19 a Distributions of cash and marketable securities	19a	
	b Distributions of other property	19b	
	20 a Investment income	20a	
b Investment expenses	20b		
c Other items and amounts (attach statement)			

Analysis of Net Income (Loss)

1 Net income (loss). Combine Schedule K, lines 1 through 11. From the result, subtract the sum of Schedule K, lines 12 through 13d, and 16l						1	544,343.
2 Analysis by partner type:	(i) Corporate	(ii) Individual (active)	(iii) Individual (passive)	(iv) Partnership	(v) Exempt organization	(vi) Nominee/Other	
a General partners							
b Limited partners			544,343.				

Schedule L Balance Sheets per Books

Assets	Beginning of tax year		End of tax year	
	(a)	(b)	(c)	(d)
1 Cash		102,308.		242,433.
2a Trade notes and accounts receivable				
b Less allowance for bad debts				
3 Inventories				
4 U.S. government obligations				
5 Tax-exempt securities				
6 Other current assets (attach statement)				
7 Mortgage and real estate loans				
8 Other investments (attach statement)				
9a Buildings and other depreciable assets	32,521.		34,082.	
b Less accumulated depreciation	18,668.	13,853.	25,771.	8,311.
10a Depletable assets				
b Less accumulated depletion				
11 Land (net of any amortization)				
12a Intangible assets (amortizable only)				
b Less accumulated amortization				
13 Other assets (attach statement)	STATEMENT 6	15,000.		15,000.
14 Total assets		131,161.		265,744.
Liabilities and Capital				
15 Accounts payable				
16 Mortgages, notes, bonds payable in less than 1 year				75,814.
17 Other current liabilities (attach statement)	STATEMENT 7	63,581.		115,583.
18 All nonrecourse loans				
19 Mortgages, notes, bonds payable in 1 year or more				
20 Other liabilities (attach statement)	STATEMENT 8	2,500.		7,318.
21 Partners' capital accounts		65,080.		67,029.
22 Total liabilities and capital		131,161.		265,744.

Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return

Note. Schedule M-3 may be required instead of Schedule M-1 (see instructions).

1 Net income (loss) per books	1,949.	6 Income recorded on books this year not included on Schedule K, lines 1 through 11 (itemize):	
2 Income included on Schedule K, lines 1, 2, 3c, 5, 6a, 7, 8, 9a, 10, and 11, not recorded on books this year (itemize):		a Tax-exempt interest \$	
3 Guaranteed payments (other than health insurance)	539,000.	7 Deductions included on Schedule K, lines 1 through 13d, and 16l, not charged against book income this year (itemize):	
4 Expenses recorded on books this year not included on Schedule K, lines 1 through 13d, and 16l (itemize):		a Depreciation \$	
a Depreciation \$		8 Add lines 6 and 7	
b Travel and entertainment \$ 3,034.		9 Income (loss) (Analysis of Net Income (Loss), line 1). Subtract line 8 from line 5	544,343.
STMT 9 360.	3,394.		
5 Add lines 1 through 4	544,343.		

Schedule M-2 Analysis of Partners' Capital Accounts

1 Balance at beginning of year	65,080.	6 Distributions: a Cash	
2 Capital contributed: a Cash		b Property	
b Property		7 Other decreases (itemize):	
3 Net income (loss) per books	1,949.	8 Add lines 6 and 7	
4 Other increases (itemize):		9 Balance at end of year. Subtract line 8 from line 5	67,029.
5 Add lines 1 through 4	67,029.		

Form **4562**Department of the Treasury
Internal Revenue Service (99)**Depreciation and Amortization**
(Including Information on Listed Property) OTHER

▶ See separate instructions.

▶ Attach to your tax return.

OMB No. 1545-0172

2009Attachment
Sequence No. 67

Name(s) shown on return

Business or activity to which this form relates

Identifying number

TELCO EXPERTS LLC

26-1287244

Part I Election To Expense Certain Property Under Section 179 Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount. See the instructions for a higher limit for certain businesses	1	250,000.
2	Total cost of section 179 property placed in service (see instructions)	2	1,561.
3	Threshold cost of section 179 property before reduction in limitation	3	800,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	250,000.
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
	EQUIPMENT	1,561.	1,561.
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	1,561.
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	1,561.
10	Carryover of disallowed deduction from line 13 of your 2008 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5	11	250,000.
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	1,561.
13	Carryover of disallowed deduction to 2010. Add lines 9 and 10, less line 12	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2009	17	5,542.
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		

Section B - Assets Placed in Service During 2009 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property	/		27.5 yrs.	MM	S/L	
	/		27.5 yrs.	MM	S/L	
i Nonresidential real property	/		39 yrs.	MM	S/L	
	/			MM	S/L	

Section C - Assets Placed in Service During 2009 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year	/		40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr.	22	5,542.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

916251
11-04-09 LHA For Paperwork Reduction Act Notice, see separate instructions.

Form 4562 (2009)

Part V Listed Property (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A - Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles)

24a Do you have evidence to support the business/investment use claimed? <input type="checkbox"/> Yes <input type="checkbox"/> No		24b If "Yes," is the evidence written? <input type="checkbox"/> Yes <input type="checkbox"/> No						
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use							25	
26 Property used more than 50% in a qualified business use:								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use:								
		%			S/L			
		%			S/L			
		%			S/L			
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1							28	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1							29	

Section B - Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person.

If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle		(b) Vehicle		(c) Vehicle		(d) Vehicle		(e) Vehicle		(f) Vehicle	
30 Total business/investment miles driven during the year (do not include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons.

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	Yes	No
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use?		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2009 tax year:					
43 Amortization of costs that began before your 2009 tax year					43
44 Total. Add amounts in column (f). See the instructions for where to report					44

2009 DEPRECIATION AND AMORTIZATION REPORT

OTHER 1

Asset No.	Description	Date Acquired	Method	Life	C o n v	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
1	EQUIPMENT	01/08/08	200DB	5.00		MQ17	2,622.			1,311.	1,311.	459.		341.	800.
2	EQUIPMENT	01/31/08	200DB	5.00		MQ17	813.			407.	406.	142.		106.	248.
3	EQUIPMENT	05/19/08	200DB	5.00		MQ17	1,615.			808.	807.	202.		242.	444.
4	EQUIPMENT	05/20/08	200DB	5.00		MQ17	5,332.			2,666.	2,666.	667.		800.	1,467.
5	EQUIPMENT	06/26/08	200DB	5.00		MQ17	3,826.			1,913.	1,913.	478.		574.	1,052.
6	EQUIPMENT	12/02/08	200DB	5.00		MQ17	12,313.			6,157.	6,156.	308.		2,339.	2,647.
7	EQUIPMENT	12/15/08	200DB	5.00		MQ17	6,000.			3,000.	3,000.	150.		1,140.	1,290.
8	EQUIPMENT	06/24/09	200DB	5.00		HY19F	1,561.		1,561.				1,561.	1,561.	
	* TOTAL OTHER DEPRECIATION						34,082.		1,561.	16,262.	16,259.	2,406.	1,561.	7,103.	7,948.
	CURRENT YEAR ACTIVITY														
	BEGINNING BALANCE						32,521.		0.	16,262.	16,259.	2,406.			7,948.
	ACQUISITIONS						1,561.		1,561.	0.	0.	0.			0.
	DISPOSITIONS						0.		0.	0.	0.	0.			0.
	ENDING BALANCE						34,082.		1,561.	16,262.	16,259.	2,406.			7,948.

928111
04-24-09

(D) - Asset disposed

* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

Worksheet for Figuring Net Earnings (Loss) From Self-Employment

Name of partnership TELCO EXPERTS LLC		Employer identification number 26-1287244
1 a Ordinary income (loss) (Schedule K, line 1)	1a	9,304.
b Net income (loss) from CERTAIN rental real estate activities	1b	
c Net income (loss) from other rental activities (Schedule K, line 3c)	1c	
d Net loss from Form 4797, Part II, line 17, included on line 1a above. Enter as a positive amount	1d	
e Other additions	1e	
f Combine lines 1a through 1e	1f	9,304.
2 a Net gain from Form 4797, Part II, line 17, included on line 1a above	2a	
b Other subtractions	2b	
c Add lines 2a and 2b	2c	
3 a Subtract line 2c from line 1f. If line 1f is a loss, increase the loss on line 1f by the amount on line 2c	3a	9,304.
b Part of line 3a allocated to limited partners, estates, trusts, corporations, exempt organizations, and IRAs	3b	
c Subtract line 3b from line 3a		3c 9,304.
4 a Guaranteed payments to partners (Schedule K, line 4) derived from a trade or business as defined in section 1402(c)	4a	539,000.
b Part of line 4a allocated to individual limited partners for other than services and to estates, trusts, corporations, exempt organizations, and IRAs	4b	
c Subtract line 4b from line 4a		4c 539,000.
5 Net earnings (loss) from self-employment. Combine lines 3c and 4c. Enter here and on Schedule K, line 14a	5	548,304.

FORM 1065	TAX EXPENSE	STATEMENT 1
DESCRIPTION		AMOUNT
CALIFORNIA TAXES - BASED ON INCOME		4,100.
NEW JERSEY TAXES - BASED ON INCOME		269.
NY TAF TAX		1,064.
PAYROLL TAX EXPENSE		4,249.
TENNESSEE TAXES - BASED ON INCOME		100.
TOTAL TO FORM 1065, LINE 14		9,782.

FORM 1065	OTHER DEDUCTIONS	STATEMENT 2
DESCRIPTION		AMOUNT
ACCOUNTING		22,483.
ADVERTISING AND MARKETING		14,543.
ANSWERING SERVICE		1,573.
BILLING EXPENSE		50,329.
COMPUTER AND SOFTWARE EXPENSE		1,318.
CREDIT CARD DISCOUNTS		7,278.
DUES AND SUBSCRIPTIONS		1,495.
FILING FEES		9,216.
GENERAL INSURANCE		1,173.
HOLIDAY EXPENSE		279.
LEGAL		33,615.
LICENSES AND PERMITS		804.
MEALS AND ENTERTAINMENT		3,034.
OFFICE SUPPLIES AND EXPENSE		6,569.
OUTSIDE SERVICES		2,750.
PAYROLL SERVICE		1,181.
POSTAGE		2,185.
TELEPHONE AND INTERNET ACCESS		5,753.
TRAVEL		5,938.
UTILITIES		1,384.
WORKERS' COMPENSATION		296.
TOTAL TO FORM 1065, LINE 20		173,196.

SCHEDULE A	OTHER COSTS	STATEMENT	3
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DESCRIPTION	AMOUNT
COMMISSION EXPENSE	111,704.
CONSULTING	256,202.
HOST MONITORING	2,855.
INSTALLATION COSTS	243,586.
ISP PROVIDER	953,433.
NUMBER INVENTORY	26,208.
TOTAL TO FORM 1065, PAGE 2, LINE 5	1,593,988.

SCHEDULE K	CHARITABLE CONTRIBUTIONS	STATEMENT	4
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DESCRIPTION	TYPE	AMOUNT
CHARITABLE CONTRIBUTIONS	CASH (50%)	2,400.
TOTALS TO SCHEDULE K, LINE 13A		2,400.

SCHEDULE K	NONDEDUCTIBLE EXPENSE	STATEMENT	5
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DESCRIPTION	AMOUNT
PENALTIES	360.
EXCLUDED MEALS AND ENTERTAINMENT EXPENSES	3,034.
TOTAL TO SCHEDULE K, LINE 18C	3,394.

SCHEDULE L	OTHER ASSETS	STATEMENT	6
------------	--------------	-----------	---

DESCRIPTION	BEGINNING OF TAX YEAR	END OF TAX YEAR
SECURITY DEPOSITS	15,000.	15,000.
TOTAL TO SCHEDULE L, LINE 13	15,000.	15,000.

SCHEDULE L	OTHER CURRENT LIABILITIES	STATEMENT	7
DESCRIPTION	BEGINNING OF TAX YEAR	END OF TAX YEAR	
AMERICAN EXPRESS PAYABLE	41,972.		
SALES TAX PAYABLE	21,609.	115,583.	
TOTAL TO SCHEDULE L, LINE 17	63,581.	115,583.	

SCHEDULE L	OTHER LIABILITIES	STATEMENT	8
DESCRIPTION	BEGINNING OF TAX YEAR	END OF TAX YEAR	
CUSTOMER SECURITY DEPOSITS	2,500.	7,318.	
TOTAL TO SCHEDULE L, LINE 20	2,500.	7,318.	

SCHEDULE M-1	EXPENSES RECORDED ON BOOKS NOT DEDUCTED IN RETURN	STATEMENT	9
DESCRIPTION	AMOUNT		
PENALTIES	360.		
TOTAL TO SCHEDULE M-1, LINE 4	360.		

ALTERNATIVE MINIMUM TAX DEPRECIATION REPORT

Asset No.	Description	Date Acquired	AMT Method	AMT Life	AMT Cost Or Basis	AMT Accumulated	Regular Depreciation	AMT Depreciation	AMT Adjustment
1	EQUIPMENT	01/08/08	200DB5.00		2,622.	459.	341.	341.	0.
2	EQUIPMENT	01/31/08	200DB5.00		813.	142.	106.	106.	0.
3	EQUIPMENT	05/19/08	200DB5.00		1,615.	202.	242.	242.	0.
4	EQUIPMENT	05/20/08	200DB5.00		5,332.	667.	800.	800.	0.
5	EQUIPMENT	06/26/08	200DB5.00		3,826.	478.	574.	574.	0.
6	EQUIPMENT	12/20/08	200DB5.00		12,313.	308.	2,339.	2,339.	0.
7	EQUIPMENT	12/15/08	200DB5.00		6,000.	150.	1,140.	1,140.	0.
8	EQUIPMENT	06/24/09	200DB5.00		1,561.	0.	1,561.	1,561.	0.
	TOTALS				34,082.	2,406.	7,103.	7,103.	0.

Schedule K-1
(Form 1065)

2009

☐ Final K-1☐ Amended K-1

OMB No. 1545-0099

Department of the Treasury
Internal Revenue Service

For calendar year 2009, or tax

year beginning

ending

Partner's Share of Income, Deductions, Credits, etc.

▶ See separate instructions.

Part I Information About the Partnership			
A Partnership's employer identification number 26-1287244			
B Partnership's name, address, city, state, and ZIP code TELCO EXPERTS LLC 38 PARK AVENUE RUTHERFORD, NJ 07070			
C IRS Center where partnership filed return OGDEN, UT			
D <input type="checkbox"/> Check if this is a publicly traded partnership (PTP)			
Part II Information About the Partner			
E Partner's identifying number 20-2113320			
F Partner's name, address, city, state, and ZIP code ESK CONSULTANTS LLC 237 MAYFAIR DRIVE BROOKLYN, NY 11234			
G <input checked="" type="checkbox"/> General partner or LLC member-manager		<input type="checkbox"/> Limited partner or other LLC member	
H <input checked="" type="checkbox"/> Domestic partner		<input type="checkbox"/> Foreign partner	
I What type of entity is this partner? DISREGARDED ENTITY			
J Partner's share of profit, loss, and capital:			
	Beginning	Ending	
Profit	33.3333333%	33.3333333%	
Loss	33.3333333%	33.3333333%	
Capital	33.3333333%	33.3333333%	
K Partner's share of liabilities at year end:			
Nonrecourse	\$		
Qualified nonrecourse financing	\$		
Recourse	\$		66,238.
L Partner's capital account analysis:			
Beginning capital account	\$		21,693.
Capital contributed during the year	\$		
Current year increase (decrease)	\$		650.
Withdrawals & distributions	\$		
Ending capital account	\$		22,343.
<input checked="" type="checkbox"/> Tax basis <input type="checkbox"/> GAAP <input type="checkbox"/> Section 704(b) book <input type="checkbox"/> Other (explain)			
M Did the partner contribute property with a built-in gain or loss?			
<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
If "Yes", attach statement (see instructions)			

Part III Partner's Share of Current Year Income, Deductions, Credits, and Other Items	
1 Ordinary business income (loss) 3,101.	15 Credits
2 Net rental real estate income (loss)	16 Foreign transactions
3 Other net rental income (loss)	
4 Guaranteed payments 229,000.	
5 Interest income	
6a Ordinary dividends	17 Alternative min tax (AMT) items
6b Qualified dividends	
7 Royalties	
8 Net short-term capital gain (loss)	18 Tax-exempt income and nondeductible expenses C* STMT
9a Net long-term capital gain (loss)	
9b Collectibles (28%) gain (loss)	19 Distributions
9c Unrecaptured sec 1250 gain	20 Other information
10 Net section 1231 gain (loss)	
11 Other income (loss)	
12 Section 179 deduction 520.	
13 Other deductions A 800.	
14 Self-employment earnings (loss) A 232,101. C 268,533.	
*See attached statement for additional information.	

For IRS Use Only

SCHEDULE K-1 NONDEDUCTIBLE EXPENSES, BOX 18, CODE C

DESCRIPTION	PARTNER FILING INSTRUCTIONS	AMOUNT
EXCLUDED MEALS AND ENTERTAINMENT EXPENSES	NONDEDUCTIBLE PORTION	1,011.
PENALTIES		120.
TOTAL TO SCHEDULE K-1, BOX 18, CODE C		1,131.

SCHEDULE K-1 CURRENT YEAR INCREASES (DECREASES)

DESCRIPTION	AMOUNT	TOTALS
ORDINARY INCOME (LOSS)	3,101.	
SCHEDULE K-1 INCOME SUBTOTAL		3,101.
SECTION 179 EXPENSE	-520.	
CHARITABLE CONTRIBUTIONS	-800.	
SCHEDULE K-1 DEDUCTIONS SUBTOTAL		-1,320.
NONDEDUCTIBLE EXPENSES	-1,131.	
OTHER INCREASES OR DECREASES SUBTOTAL		-1,131.
TOTAL TO SCHEDULE K-1, ITEM L		650.

Schedule K-1
(Form 1065)

2009

☐ Final K-1☐ Amended K-1

OMB No. 1545-0099

Department of the Treasury
Internal Revenue Service

For calendar year 2009, or tax

year beginning _____

ending _____

**Partner's Share of Income, Deductions,
Credits, etc.**

▶ See separate instructions.

Part I Information About the Partnership	
A Partnership's employer identification number 26-1287244	
B Partnership's name, address, city, state, and ZIP code TELCO EXPERTS LLC 38 PARK AVENUE RUTHERFORD, NJ 07070	
C IRS Center where partnership filed return OGDEN, UT	
D <input type="checkbox"/> Check if this is a publicly traded partnership (PTP)	
Part II Information About the Partner	
E Partner's identifying number 082-50-3812	
F Partner's name, address, city, state, and ZIP code ADAM GOLDBERG 33 WINDING WAY WAYNE, NJ 07470	
G <input checked="" type="checkbox"/> General partner or LLC member-manager <input type="checkbox"/> Limited partner or other LLC member	
H <input checked="" type="checkbox"/> Domestic partner <input type="checkbox"/> Foreign partner	
I What type of entity is this partner? INDIVIDUAL	
J Partner's share of profit, loss, and capital:	
	Beginning Ending
Profit	33.3333333% 33.3333333%
Loss	33.3333333% 33.3333333%
Capital	33.3333333% 33.3333333%
K Partner's share of liabilities at year end:	
Nonrecourse	\$ _____
Qualified nonrecourse financing	\$ _____
Recourse	\$ 66,239.
L Partner's capital account analysis:	
Beginning capital account	\$ 21,694.
Capital contributed during the year	\$ _____
Current year increase (decrease)	\$ 649.
Withdrawals & distributions	\$(_____)
Ending capital account	\$ 22,343.
<input checked="" type="checkbox"/> Tax basis <input type="checkbox"/> GAAP <input type="checkbox"/> Section 704(b) book <input type="checkbox"/> Other (explain) _____	
M Did the partner contribute property with a built-in gain or loss?	
<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
If "Yes", attach statement (see instructions)	

Part III Partner's Share of Current Year Income, Deductions, Credits, and Other Items	
1 Ordinary business income (loss) 3,102.	15 Credits
2 Net rental real estate income (loss)	16 Foreign transactions
3 Other net rental income (loss)	
4 Guaranteed payments 155,000.	
5 Interest income	
6a Ordinary dividends	17 Alternative min tax (AMT) items
6b Qualified dividends	
7 Royalties	18 Tax-exempt income and nondeductible expenses
8 Net short-term capital gain (loss)	C* STMT
9a Net long-term capital gain (loss)	
9b Collectibles (28%) gain (loss)	19 Distributions
9c Unrecaptured sec 1250 gain	20 Other information
10 Net section 1231 gain (loss)	
11 Other income (loss)	
12 Section 179 deduction 521.	
13 Other deductions	
A 800.	
14 Self-employment earnings (loss)	
A 158,102.	
C 268,534.	
* See attached statement for additional information.	

For IRS Use Only

SCHEDULE K-1 NONDEDUCTIBLE EXPENSES, BOX 18, CODE C

DESCRIPTION	PARTNER FILING INSTRUCTIONS	AMOUNT
EXCLUDED MEALS AND ENTERTAINMENT EXPENSES	NONDEDUCTIBLE PORTION	1,012.
PENALTIES		120.
TOTAL TO SCHEDULE K-1, BOX 18, CODE C		1,132.

SCHEDULE K-1 CURRENT YEAR INCREASES (DECREASES)

DESCRIPTION	AMOUNT	TOTALS
ORDINARY INCOME (LOSS)	3,102.	
SCHEDULE K-1 INCOME SUBTOTAL		3,102.
SECTION 179 EXPENSE	-521.	
CHARITABLE CONTRIBUTIONS	-800.	
SCHEDULE K-1 DEDUCTIONS SUBTOTAL		-1,321.
NONDEDUCTIBLE EXPENSES	-1,132.	
OTHER INCREASES OR DECREASES SUBTOTAL		-1,132.
TOTAL TO SCHEDULE K-1, ITEM L		649.

Schedule K-1
(Form 1065)

2009

☐ Final K-1☐ Amended K-1

OMB No. 1545-0099

Department of the Treasury
Internal Revenue Service

For calendar year 2009, or tax

year beginning _____

ending _____

Partner's Share of Income, Deductions, Credits, etc.

▶ See separate instructions.

Part I Information About the Partnership

A Partnership's employer identification number

26-1287244

B Partnership's name, address, city, state, and ZIP code

TELCO EXPERTS LLC
38 PARK AVENUE
RUTHERFORD, NJ 07070

C IRS Center where partnership filed return

OGDEN, UT

D ☐ Check if this is a publicly traded partnership (PTP)**Part II Information About the Partner**

E Partner's identifying number

082-50-3829

F Partner's name, address, city, state, and ZIP code

PETER GOLDBERG
1520 YORK AVENUE
NEW YORK, NY 10028G ☒ General partner or LLC

member-manager

☐ Limited partner or other LLC

member

H ☒ Domestic partner☐ Foreign partnerI What type of entity is this partner? INDIVIDUAL

J Partner's share of profit, loss, and capital:

	Beginning	Ending
Profit	33.3333334%	33.3333334%
Loss	33.3333334%	33.3333334%
Capital	33.3333334%	33.3333334%

K Partner's share of liabilities at year end:

Nonrecourse	\$	
Qualified nonrecourse financing	\$	
Recourse	\$	66,238.

L Partner's capital account analysis:

Beginning capital account	\$	21,693.
Capital contributed during the year	\$	
Current year increase (decrease)	\$	650.
Withdrawals & distributions	\$	
Ending capital account	\$	22,343.

☒ Tax basis☐ GAAP☐ Section 704(b) book☐ Other (explain)

M Did the partner contribute property with a built-in gain or loss?

☐ Yes☒ No

If "Yes", attach statement (see instructions)

Part III Partner's Share of Current Year Income, Deductions, Credits, and Other Items

1 Ordinary business income (loss)	3,101.	15 Credits
2 Net rental real estate income (loss)		16 Foreign transactions
3 Other net rental income (loss)		
4 Guaranteed payments	155,000.	
5 Interest income		
6a Ordinary dividends		17 Alternative min tax (AMT) items
6b Qualified dividends		
7 Royalties		18 Tax-exempt income and nondeductible expenses
8 Net short-term capital gain (loss)		C* STMT
9a Net long-term capital gain (loss)		
9b Collectibles (28%) gain (loss)		19 Distributions
9c Unrecaptured sec 1250 gain		
10 Net section 1231 gain (loss)		20 Other information
11 Other income (loss)		
12 Section 179 deduction	520.	
13 Other deductions		
A	800.	
14 Self-employment earnings (loss)		
A	158,101.	
C	268,533.	

*See attached statement for additional information.

For IRS Use Only

SCHEDULE K-1 **NONDEDUCTIBLE EXPENSES, BOX 18, CODE C**

DESCRIPTION	PARTNER FILING INSTRUCTIONS	AMOUNT
EXCLUDED MEALS AND ENTERTAINMENT EXPENSES PENALTIES	NONDEDUCTIBLE PORTION	1,011. 120.
TOTAL TO SCHEDULE K-1, BOX 18, CODE C		1,131.

SCHEDULE K-1 **CURRENT YEAR INCREASES (DECREASES)**

DESCRIPTION	AMOUNT	TOTALS
ORDINARY INCOME (LOSS)	3,101.	
SCHEDULE K-1 INCOME SUBTOTAL		3,101.
SECTION 179 EXPENSE	-520.	
CHARITABLE CONTRIBUTIONS	-800.	
SCHEDULE K-1 DEDUCTIONS SUBTOTAL		-1,320.
NONDEDUCTIBLE EXPENSES	-1,131.	
OTHER INCREASES OR DECREASES SUBTOTAL		-1,131.
TOTAL TO SCHEDULE K-1, ITEM L		650.

2009 TAX RETURN FILING INSTRUCTIONS

CALIFORNIA FORM 568

FOR THE YEAR ENDING

DECEMBER 31, 2009

Prepared for	TELCO EXPERTS LLC 38 PARK AVENUE RUTHERFORD, NJ 07070
Prepared by	BELL & COMPANY LLP 350 FIFTH AVE STE 7412 NEW YORK, NY 10118-7412
To be signed and dated by	NOT APPLICABLE
Amount of tax	NOT APPLICABLE
Mail tax return to	THE CALIFORNIA RETURN HAS BEEN PREPARED FOR ELECTRONIC FILING. IF YOU WISH TO HAVE IT TRANSMITTED TO THE FTB, PLEASE SIGN, DATE AND RETURN FORM 8453-LLC TO OUR OFFICE. WE WILL THEN SUBMIT THE ELECTRONIC RETURN TO THE FTB.
Forms to be distributed to partners	ENCLOSED ARE COPIES OF SCHEDULE K-1 TO BE DISTRIBUTED TO THE MEMBERS.
Return must be mailed on or before	NOT APPLICABLE
Special Instructions	DO NOT MAIL THE PAPER COPY OF THE RETURN TO THE FTB.

2010 TAX RETURN FILING INSTRUCTIONS

CALIFORNIA FORM 3522

FOR THE YEAR ENDING

DECEMBER 31, 2010

Prepared for	TELCO EXPERTS LLC 38 PARK AVENUE RUTHERFORD, NJ 07070
Prepared by	BELL & COMPANY LLP 350 FIFTH AVE STE 7412 NEW YORK, NY 10118-7412
Amount due or refund	BALANCE DUE \$800
Make check payable to	FRANCHISE TAX BOARD
Mail tax return and check (if applicable) to	FRANCHISE TAX BOARD P.O. BOX 942857 SACRAMENTO, CA 94257-0631
Return must be mailed on or before	APRIL 15, 2010
Special Instructions	

SUMMARY OF SCHEDULE K-1

Entity Name:	Number 1 Name:	Number 2 Name:	Number 3 Name:	Number Name:	Number Name:	Number Name:
TELCO EXPERTS LLC	ESK CONSULTANTS LLC	ADAM GOLDBERG	PETER GOLDBERG	K-1 TOTALS		
Schedule K-1 Line/Item Description						
1 - ORDINARY INCOME (LOSS)	2,743.	2,744.	2,743.	8,230.		
4 - GUARANTEED PAYMENTS TO PARTNERS	229,000.	155,000.	155,000.	539,000.		
12 - EXPENSE DEDUCTION FOR RECOVERY PROPERTY	520.	521.	520.	1,561.		
13(A) - CHARITABLE CONTRIBUTIONS	800.	800.	800.	2,400.		
17(A) - AMT - POST-1986 DEPRECIATION ADJUSTMENT	804.	803.	804.	2,411.		
18(C) - NONDEDUCTIBLE EXPENSES	2,621.	2,621.	2,621.	7,863.		
CAPITAL ACCOUNTS						
BEGINNING OF YEAR	21,693.	21,694.	21,693.	65,080.		
CONTRIBUTIONS				0.		
CURRENT YEAR INCREASES (DECREASES)	650.	649.	650.	1,949.		
WITHDRAWALS & DISTRIBUTIONS				0.		
END OF YEAR	22,343.	22,343.	22,343.	67,029.		
LIABILITIES - OTHER	66,238.	66,239.	66,238.	198,715.		

Date Accepted _____

TAXABLE YEAR

2009

California e-file Return Authorization for Limited Liability Companies

FORM

8453-LLC

Limited liability company name

Identifying number

26-1287244

TELCO EXPERTS LLC

Part I Tax Return Information (whole dollars only)

1	Total income (Form 568, Schedule B, line 12)	1	805,600.00
2	Ordinary income (Form 568, Schedule B, line 23)	2	8,230.00
3	Tax and fee due (Form 568, line 10)	3	00
4	Overpayment (Form 568, line 11)	4	00
5	Total amount due (Form 568, line 16)	5	00

Part II Settle Your Account Electronically for Taxable Year 2009. (Due 04/15/10)

6 ☐ Electronic funds withdrawal 6a Amount 6b Withdrawal date (MM/DD/YYYY)

Part III Make Annual Tax or Estimated Fee Payment for Taxable Year 2010 This is NOT an installment payment for the current amount the LLC owes.

	Annual Tax Payment	Estimated Fee Payment
7 Amount	0.	0.
8 Withdrawal date		

Part IV Banking Information (Have you verified the LLC's banking information?)

9 Routing number _____

10 Account number _____

11 Type of account: ☐ Checking ☐ Savings**Part V Declaration of Officer**

I authorize the limited liability company account be settled as designated in Parts II, III, and IV. If I check Box 6, I authorize an electronic funds withdrawal for the amount listed on line 6a and for the 2010 annual tax or estimated fee payment amount listed on line 7 from the account specified in Part IV.

Under penalties of perjury, I declare that I am an officer of the above limited liability company and that the information I provided to my Electronic return originator (ERO), Transmitter, or Intermediate Service Provider and the amounts in Part I above agree with the amounts on the corresponding lines of the limited liability company's 2009 California income tax return. To the best of my knowledge and belief, the limited liability company's return is true, correct, and complete. If the limited liability company is filing a balance due return, I understand that if the Franchise Tax Board (FTB) does not receive full and timely payment of the limited liability company's tax liability, the limited liability company will remain liable for the tax liability and all applicable interest and penalties. I authorize the limited liability company return and accompanying schedules and statements be transmitted to the FTB by my ERO, transmitter, or intermediate service provider. If the processing of the limited liability company's return or refund is delayed, I authorize the FTB to disclose to my ERO, intermediate service provider, the reason(s) for the delay or the date when the refund was sent.

Sign
Here

Signature of Officer

Date

MANAGING MEMBER

Title

Part VI Declaration of Electronic Return Originator (ERO) and Paid Preparer.

I declare that I have reviewed the above limited liability company's return and that the entries on form FTB 8453-LLC are complete and correct to the best of my knowledge. (If I am only an Intermediate Service Provider, I understand that I am not responsible for reviewing the limited liability company's return. I declare, however, that form FTB 8453-LLC accurately reflects the data on the return.) I have obtained the signature from the limited liability company officer on form FTB 8453-LLC before transmitting this return to the FTB; I have provided the limited liability company officer with a copy of all forms and information that I will file with the FTB, and I have followed all other requirements described in FTB Pub. 1345B, 2009 e-file Handbook for Authorized e-file Providers of California Business Returns, and in FTB Pub 1345, 2009 e-file Handbook for Authorized e-file Providers. I will keep form FTB 8453-LLC on file for four years from the due date of the return or four years from the date the limited liability company return is filed, whichever is later, and I will make a copy available to the FTB upon request. If I am also the paid preparer, under penalties of perjury, I declare that I have examined the above limited liability company's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

ERO's signature	Date	Check if also paid preparer <input checked="" type="checkbox"/>	Check if self-employed <input type="checkbox"/>	ERO's SSN/PTIN
ERO				P00598705
Must Sign	Firm's name (or yours if self-employed) and address	FEIN		13-3565602
	BELL & COMPANY LLP			
	350 FIFTH AVE STE 7412			
	NEW YORK, NY			
				ZIP Code 10118-7412

Under penalties of perjury, I declare that I have examined the above limited liability company's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

Paid preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Paid preparer's SSN/PTIN
Paid Preparer			
Must Sign	Firm's name (or yours if self-employed) and address	FEIN	
		ZIP Code	

For Privacy Notice, get form FTB 1131.

FTB 8453-LLC (2009)

Voucher at bottom of page.

IF AMOUNT OF PAYMENT IS ZERO, DO NOT MAIL THIS VOUCHER.

WHERE TO FILE: Make check or money order payable to the "Franchise Tax Board."
Write the SOS file number or FEIN and "2010 FTB 3522"
on the check or money order. Detach voucher below. Enclose,
but **do not** staple, payment with voucher and mail to:

**FRANCHISE TAX BOARD
PO BOX 942857
SACRAMENTO CA 94257-0631**

Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.

WHEN TO FILE: Fiscal Year - File and Pay by the 15th day of the 4th month
after the beginning of the taxable year.
Calendar Year - File and Pay by April 15, 2010.

When the due date falls on a weekend or holiday, the deadline to file and pay without penalty is
extended to the next business day.

----- DETACH HERE ----- IF NO PAYMENT IS DUE, DO NOT MAIL THIS VOUCHER ----- DETACH HERE -----

TAXABLE YEAR

CALIFORNIA FORM

2010 LLC Tax Voucher

3522

200904510318 TELC 26-1287244
TYB 01-01-10 TYE 12-31-10
TELCO EXPERTS LLC

10 FORM 0

38 PARK AVENUE
RUTHERFORD NJ 07070

Total Payment Amt 800.

TAXABLE YEAR
2009

Limited Liability Company Return of Income

929851 11-25-09 CALIFORNIA FORM
568

For calendar year 2009 or fiscal year beginning month _____ day _____ year 2009, and ending month _____ day _____ year _____	
Limited liability company name (type or print) TELCO EXPERTS LLC	
DBA _____	
Address (suite, room, PO Box, and PMB no.) 38 PARK AVENUE	
City RUTHERFORD	State ZIP Code NJ 07070
A Secretary of State (SOS) file number • 200904510318	
B FEIN • 26-1287244	
C Principal business activity name (same as federal) TELEPHONE SERV	
D Principal product or service (same as federal) TELEPHONE SERVICES	
I Principal business activity code (same as federal) • 517000	
E Check accounting method • (1) <input type="checkbox"/> Cash (2) <input checked="" type="checkbox"/> Accrual (3) <input type="checkbox"/> Other	F Date business started in CA • 03/01/2008
G Enter total assets at end of year. See instructions. • \$ 265,744.	H Check the applicable box • (1) <input type="checkbox"/> Initial return (2) <input type="checkbox"/> FINAL RETURN (3) <input type="checkbox"/> Amended return
Whole dollars only	
1 Total income from Limited Liability Company Income Worksheet. See instructions • 1 10,683.00	
2 Limited Liability Company fee. See instructions • 2 0.00	
3 2009 annual Limited Liability Company tax. See instructions • 3 800.00	
4 Nonconsenting nonresident members' tax liability from Schedule T (Side 3) • 4 00	
5 Total tax and fee. Add line 2, line 3, and line 4 • 5 800.00	
6 Amount paid with form FTB 3537 and 2009 form FTB 3522 and form FTB 3536 SEE STATEMENT 1 • 6 800.00	
7 Overpayment from prior year allowed as a credit • 7 00	
8 2009 Resident/nonresident or real estate withholding. See instructions • 8 00	
9 Total payments. Add line 6, line 7, and line 8 • 9 800.00	
10 Tax and fee due. If line 5 is more than line 9, subtract line 9 from line 5 • 10 00	
11 Overpayment. If line 9 is more than line 5, subtract line 5 from line 9 • 11 00	
12 Amount of line 11 to be credited to 2010 tax or fee • 12 00	
13 Use Tax. See instructions • 13 00	
14 Refund. If the total of line 12 and line 13 is less than line 11; subtract the total from line 11 • 14 0.00	
15 Penalties and interest. See instructions • 15 0.00	
16 Total amount due. Add line 10, line 12, line 13, and line 15; then subtract line 11 from the result • 16 0.00	
Single Member LLC Information and Consent - Complete only if the LLC is disregarded.	
Sole Owner's name (as shown on owner's return) _____ FEIN/CA Corp no./SOS File no. _____	
Street Address, _____	
City, State, and ZIP Code _____	
Member's Consent Statement: I consent to the jurisdiction of the State of California to tax my LLC income and agree to file returns and pay tax as may be required by the Franchise Tax Board.	
Signature _____ Date _____ Title _____	
Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.
Signature of officer	Date Telephone
Paid Preparer's Use Only	Paid preparer's signature _____ Date _____ Check if <input type="checkbox"/> self-employed
Firm's name (or yours, if self-employed) BELL & COMPANY LLP	
and address 350 FIFTH AVE STE 7412	
address NEW YORK, NY 10118-7412	
May the FTB discuss this return with the preparer shown above (see instructions)? • <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	

J Enter the maximum number of members in the LLC at any time during the year. Attach a California Schedule K-1 (568) for each of these members

3

K Is this LLC an investment partnership? See General Information O

L (1) Is this LLC apportioning income to California using Schedule R?

(2) If "No," was this LLC registered in California without earning any income sourced in this state during the taxable year?

M Was there a distribution of property or a transfer (for example, by sale or death) of an LLC interest during the taxable year?

O (1) For this taxable year, was there a change in control or majority ownership for this limited liability company (or any legal entity in which it holds a controlling or majority interest) that owned or (under certain circumstances) leased real property in California?

(2) For this taxable year, did this LLC (or any legal entity in which it holds a controlling or majority interest) acquire control or majority ownership of any other legal entity that owned or (under certain circumstances) leased real property in California?

(3) If this limited liability company (or any legal entity in which it holds a controlling or majority interest) owned or (under certain circumstances) leased real property in California, has more than 50% of the LLC ownership interest cumulatively transferred in one or more transactions since March 1, 1975, which was not reported on a previous year's tax return?

(Penalties May Apply - See Instructions).

P (1) Does the LLC have any foreign (non-U.S.) nonresident members?

(2) Does the LLC have any domestic (non-foreign) nonresident members?

(3) Were Form 592, Form 592-A, Form 592-B, and Form 592-F filed for these members?

N/A

Q Are any members in this LLC also LLCs or partnerships?

R Is this LLC under audit by the IRS or has it been audited in a prior year?

S Is this LLC a member or partner in another LLC or partnership?

If "Yes," attach a statement with the name(s) and identification number of each entity.

T Is this LLC a publicly traded partnership as defined in IRC Section 469(k)(2)?

U (1) Is this LLC a business entity disregarded for tax purposes?

(2) If "Yes," see instructions and complete Side 1, Side 2, Schedule B, and Side 4, if applicable. Are there credits or credit carryovers attributable to the disregarded entity?

V Has the LLC included a Reportable Transaction, or Listed Transaction within this return?

(See instructions for definitions). If "Yes," complete and attach federal Form 8886 for each transaction

W Did this LLC file the Federal Schedule M-3 (federal Form 1065)?

X Is this LLC a direct owner of an entity that filed a federal Schedule M-3?

Y Does the LLC have a beneficial interest in a trust or is it a grantor of a Trust?

If "Yes," attach schedule of trusts and federal identification numbers.

Z Does this LLC own an interest in a business entity disregarded for tax purposes?

If "Yes," attach schedule of disregarded entity names and identification numbers.

AA Is any member of the LLC related (as defined in IRC Section 267(c)(4)) to any other member of the LLC?

BB Is any member of the LLC a trust for the benefit of any person related (as defined in IRC Section 267(c)(4)) to any other member?

CC During the year did this LLC defer any income from the disposition of assets?

DD (1) Did this LLC generate a New Jobs Credit?

(2) If "Yes," enter the generated amount

00

EE (1) Did this LLC or an entity in which this LLC has an ownership interest elect to defer income from the discharge of indebtedness as described in IRC 108(i) for Federal purposes?

(2) If "Yes" enter the portion of the discharge of indebtedness attributable to the LLC

00

Schedule A Cost of Goods Sold

929871 11-25-09

1	Inventory at beginning of year	1	00
2	Purchases less cost of items withdrawn for personal use	2	00
3	Cost of labor	3	00
4	Additional IRC Section 263A costs. Attach schedule	4	00
5	Other costs. Attach schedule	5	1,593,988.00
6	Total. Add line 1 through line 5	6	1,593,988.00
7	Inventory at end of year	7	00
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on Schedule B, line 2	8	1,593,988.00

9 a Check all methods used for valuing closing inventory:

(1) ☐ Cost (2) ☐ Lower of cost or market as described in Treas. Reg. Section 1.471-4 (3) ☐ Write down of "subnormal" goods as described in Treas. Reg. Section 1.471-2(c) (4) ☐ Other. Specify method used and attach explanation

b Check this box if the LIFO inventory method was adopted this taxable year for any goods. If checked, attach federal Form 970 ☐

c Do the rules of IRC Section 263A (with respect to property produced or acquired for resale) apply to the LLC? ☐ Yes ☒ No

d Was there any change (other than for IRC Section 263A purposes) in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation ☐ Yes ☒ No

Schedule B Income and Deductions**Caution:** Include only trade or business income and expenses on line 1a through line 22 below. See the instructions for more information.

Income	1	a Gross receipts or sales \$	2,399,588.	b Less returns and allowances \$		c Balance	1c	2,399,588.00
	2	Cost of goods sold (Schedule A, line 8)					2	1,593,988.00
	3	GROSS PROFIT. Subtract line 2 from line 1c					3	805,600.00
	4	Total ordinary income from other LLCs, partnerships, and fiduciaries. Attach schedule					4	00
	5	Total ordinary loss from other LLCs, partnerships, and fiduciaries. Attach schedule					5	00
	6	Total farm profit. Attach federal Schedule F (Form 1040)					6	00
	7	Total farm loss. Attach federal Schedule F (Form 1040)					7	00
	8	Total gains included on Schedule D-1, Part II, line 17 (gain only)					8	00
	9	Total losses included on Schedule D-1, Part II, line 17 (loss only)					9	00
	10	Other income. Attach schedule					10	00
	11	Other loss. Attach schedule					11	00
	12	Total income (loss). Combine line 3 through line 11					12	805,600.00
Deductions	13	Salaries and wages (other than to members)					13	42,339.00
	14	Guaranteed payments to members					14	539,000.00
	15	Bad debts					15	00
	16	Deductible interest expense not claimed elsewhere on return					16	21.00
	17	a Depreciation and amortization. Attach form FTB 3885L \$	11,085.	b Less depreciation reported on Schedule A and elsewhere on return \$		c Balance	17c	11,085.00
	18	Depletion. Do not deduct oil and gas depletion					18	00
	19	Retirement plans, etc.					19	00
	20	Employee benefit programs					20	5,366.00
	21	Other deductions. Attach schedule					21	199,559.00
	22	Total deductions. Add line 13 through line 21					22	797,370.00
	23	Ordinary income (loss) from trade or business activities. Subtract line 22 from line 12					23	8,230.00

Schedule T Nonconsenting Nonresident Members' Tax Liability

(a) Member's name	(b) SSN, ITIN, or FEIN	(c) Distributive share of income	(d) Tax rate	(e) Member's total tax due (see instructions)	(f) Amount withheld by this LLC on this member - reported on Form 592-B	(g) Member's net tax due

Total the amount of tax due. Enter the total here and on Side 1, line 4 00

Attach additional sheets if necessary.

Schedule K Members' Shares of Income, Deductions, Credits, etc.

929881 12-23-09

		(a) Distributive share items	(b) Amounts from federal K (1065)	(c) California adjustments	(d) Total amounts using California law
Income (Loss)	1 Ordinary income (loss) from trade or business activities	1	9,304.	-1,074.	8,230.
	2 Net income (loss) from rental real estate activities. Attach federal Form 8825	2			
	3 a Gross income (loss) from other rental activities	3a			
	b Less expenses. Attach schedule	3b			
	c Net income (loss) from other rental activities. Subtract line 3b from line 3a	3c			•
	4 Guaranteed payments to members	4	539,000.		539,000.
	5 Interest income	5			•
	6 Dividends	6			•
	7 Royalties	7			•
	8 Net short-term capital gain (loss). Attach Schedule D (568)	8			•
	9 Net long-term capital gain (loss). Attach Schedule D (568)	9			•
Deductions	10 a Total Gain under IRC Section 1231 (other than due to casualty or theft)	10a			•
	b Total Loss under IRC Section 1231 (other than due to casualty or theft)	10b			•
	11 a Other portfolio income (loss). Attach schedule	11a			
	b Total other income. Attach schedule	11b			
	c Total other loss. Attach schedule	11c			
	12 Expense deduction for recovery property (IRC Section 179 and R&TC Sections 17267.2, 17267.6, and 17268). Attach schedule STMT 7	12	1,561.		1,561.
	13 a Charitable contributions. Attach schedule STMT 4	13a	2,400.		2,400.
Credits	b Investment interest expense	13b			•
	c 1 Total expenditures to which IRC Section 59(e) election may apply. Attach schedule	13c1			
	2 Type of expenditures	13c2			
	d Deductions related to portfolio income	13d			
	e Other deductions. Attach schedule	13e			
	15 a Withholding on LLC allocated to all members	15a			
	b Low-income housing credit	15b			
Alternative Minimum Tax (AMT) Items	c Credits other than the credit shown on line 15b related to rental real estate activities. Attach schedule	15c			
	d Credits related to other rental activities. Attach schedule	15d			
	e Nonconsenting nonresident members' tax paid by LLC	15e			
	f Other credits. Attach schedule	15f			•
	g New Jobs Credit	15g			
	17 a Depreciation adjustment on property placed in service after 1986	17a		2,411.	2,411.
	b Adjusted gain or loss	17b			
Other Information	c Depletion (other than oil and gas)	17c			
	d Gross income from oil, gas, and geothermal properties	17d			
	e Deductions allocable to oil, gas, and geothermal properties	17e			
	f Other alternative minimum tax items	17f			
	18 a Tax-exempt interest income	18a			
	b Other tax-exempt income	18b			•
	c Nondeductible expenses STMT 5	18c	3,394.	4,469.	7,863.
Analysis	19 a Distributions of money (cash and marketable securities)	19a			
	b Distribution of property other than money	19b			
	20 a Investment income	20a			
	b Investment expenses	20b			
Analysis	c Other information. See instructions STMT 6	20c			
	21 a Total distributive income/payment items. Combine lines 1, 2, and 3c through 11c. From the result, subtract the sum of lines 12 through 13e.	21a	544,343.	-1,074.	543,269.
	b Analysis of members:				
Members	(a) Corporate				
	(b) Individual				
	i. Active				
	ii. Passive				
		543,269.			
	(c) Partnership				
	(d) Exempt Organization				
	(e) Nominee/Other				
	(f) LLC				

Schedule L Balance Sheets. See the instructions for Schedule L, before completing Schedules L, M-1, and M-2.

929882 11-25-09

Assets	Beginning of taxable year		End of taxable year	
	(a)	(b)	(c)	(d)
1 Cash		102,308.		242,433.
2 a Trade notes and accounts receivable				
b Less allowance for bad debts	()		()	
3 Inventories				•
4 U.S. government obligations				
5 Tax-exempt securities				
6 Other current assets. Attach schedule				•
7 Mortgage and real estate loans				
8 Other investments. Attach schedule				•
9 a Buildings and other depreciable assets	32,521.		34,082.	
b Less accumulated depreciation	(18,668.)	13,853.	(25,771.)	• 8,311.
10 a Depletable assets				
b Less accumulated depletion	()		()	
11 Land (net of any amortization)				•
12 a Intangible assets (amortizable only)				
b Less accumulated amortization	()		()	
13 Other assets. Attach schedule	STATEMENT 9	15,000.		• 15,000.
14 Total assets		131,161.		265,744.
Liabilities and Capital				
15 Accounts payable				•
16 Mortgages, notes, bonds payable in less than 1 year				• 75,814.
17 Other current liabilities. Attach schedule	STATEMENT 10	63,581.		115,583.
18 All nonrecourse loans				•
19 Mortgages, notes, bonds payable in 1 year or more				•
20 Other liabilities. Attach schedule	STATEMENT 11	2,500.		• 7,318.
21 Members' capital accounts		65,080.		• 67,029.
22 Total liabilities and capital		131,161.		265,744.

Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return. Use total amount under California law.

If the partnership completed federal Schedule M-3 (federal Form 1065), see instructions.

1 Net income (loss) per books	1,949.	6 Income recorded on books this year not included on Schedule K, line 1 through line 11c. Itemize:	
2 Income included on Schedule K, line 1 through line 11c, not recorded on books this year. Itemize: •		a Tax-exempt interest \$	
3 Guaranteed payments (other than health insurance)	539,000.	b Other \$	
4 Expenses recorded on books this year not included on Schedule K, line 1 through line 13e. Itemize:		c Total. Add line 6a and line 6b	•
a Depreciation \$		7 Deductions included on Schedule K, line 1 through line 13e, not charged against book income this year. Itemize:	
b Travel and entertainment \$ 3,034.		a Depreciation \$	
c Annual LLC tax \$		b Other \$	
d Other STMT 8 \$ 360.		c Total. Add line 7a and line 7b	•
e Total. Add line 4a through 4d	3,394.	8 Total. Add line 6c and line 7c	
5 Total of line 1 through line 4e	544,343.	9 Income (loss) (Schedule K, line 21a). Subtract line 8 from line 5	544,343.

Schedule M-2 Analysis of Members' Capital Accounts. Use California amounts.

1 Balance at beginning of year	65,080.	5 Total of line 1 through line 4	67,029.
2 Capital contributed during year		6 Distributions: a Cash	•
a Cash	•	b Property	•
b Property	•	7 Other decreases. Itemize	•
3 Net income (loss) per books	1,949.	8 Total of line 6 and line 7	
4 Other increases. Itemize	•	9 Balance at end of year. Subtract line 8 from line 5	67,029.

Schedule O Amounts from Liquidation used to Capitalize a Limited Liability Company. (Complete only if initial return box is checked on Side 1, Question H).

Name of entity liquidated (if more than one, attach a schedule)

Type of entity: ☐ (1) C Corporation ☐ (2) S Corporation ☐ (3) Partnership ☐ (4) Limited Partnership ☐ (5) Sole Proprietor ☐ (6) Farmer

Entity identification

numbers(s) FEIN SSN or ITIN Corporation SOS

Amount of liquidation gains recognized to capitalize the LLC

Limited Liability Company Income Worksheet - Attach to the LLC's return

Enter your California income amounts on the worksheet. All amounts entered must be assigned for California law differences. If your business is both within and outside of California, see the LLC Income Worksheet Instructions to assign the correct amounts to California. If the LLC is wholly within California, the total income amount is assigned to California and is entered beginning with line 1a. If the SMLLC does not meet the 3 million criteria for filing Schedule B (568) and Schedule K (568), the SMLLC is still required to complete the LLC Income Worksheet. Disregarded entities that do not meet the filing requirements to complete Schedule B or Schedule K should prepare the LLC Income Worksheet by entering the California amounts attributable to the disregarded entity from the Member's Federal Schedule B, C, E, F, or additional schedules associated with other activities.

See instructions for more information on how to complete the LLC Income Worksheet.

1 a	Total California income from Form 568, Schedule B, line 3. See instructions	1a	3,243.00
b	Enter the California cost of goods sold from Form 568, Schedule B, line 2 and from federal Schedule F (1040) (plus California adjustments) associated with the receipts assigned to California on line 1a	1b	7,440.00
2 a	Gross California income of disregarded entities not included in lines 1 and 8 through 16	2a	00
b	Enter the cost of goods sold of disregarded entities associated with the receipts assigned to California on line 2a	2b	00
3 a	LLC's distributive share of ordinary income from pass-through entities	3a	00
b	Enter the LLC's distributive share of cost of goods sold from other pass-through entities associated with the receipt assigned to California on line 3a	3b	00
c	Enter the LLC's distributive share of deductions from other pass-through entities associated with the receipt assigned to California on line 3a	3c	00
d	Enter as a negative number, any allocations, distributions, or gains from another LLC that was already subject to the LLC fee	3d	00
4	Add gross farm income from federal Schedule F (Form 1040). Use California amounts	4	00
5	Enter the total of other income (not loss) from Form 568, Schedule B, line 10	5	00
6	Enter the ordinary gains (not losses) and the recapture income from California Schedule D-1, Part II, line 17	6	00
7	Add line 1a through line 6	7	10,683.00
8	California rental real estate		
a	Enter the total gross rents from federal Form 8825, line 17	8a	00
b	Enter net income or loss from federal Form 8825, line 20a	8b	00
c	Enter as a positive amount the total rental expenses deducted from the amount on federal Form 8825, line 20a	8c	00
d	Add line 8a through line 8c	8d	00
9	Other California rentals. Enter the amount from Form 568, Schedule K, line 3a	9	00
10	California interest. Enter the amount from Form 568, Schedule K, line 5	10	00
11	California dividends. Enter the amount from Form 568, Schedule K, line 6	11	00
12	California royalties. Enter the amount from Form 568, Schedule K, line 7	12	00
13	California capital gains. Enter the capital gains (not losses) included in Schedule D (568)	13	00
14	California 1231 gains. Enter the amount of total gains (not losses) from Schedule K, line 10a	14	00
15	Other California portfolio income (not loss). Enter the amount from Form 568, Schedule K, line 11a	15	00
16	Other California income (not loss) not included in line 5. Enter the amount from Form 568, Schedule K, line 11b	16	00
17	Total California income. Add lines 7, 8d, 9, 10, 11, 12, 13, 14, 15, and 16. Line 17 may not be a negative number. Enter here and on Form 568, Side 1, Line 1. If less than zero enter zero	17	10,683.00

2009

Apportionment and Allocation of Income

R

Attach this schedule behind your California tax return and prior to the supporting schedules.

For calendar year 2009 or fiscal year beginning month

day

year 2009, and ending month

day

year

Corporation name

California corporation number

TELCO EXPERTS LLC

26-1287244

Water's-Edge Filers Only: If controlled foreign corporations are included in the combined report, attach form FTB 2416.

Be sure to complete Side 1 and all applicable schedules. See General Information for Schedule R.

1 a Net income (loss) after state adjustments from Form 100 or Form 100W, Side 1, line 18; Form 100S, Side 1, line 15; Form 100X, line 4. Form 565 and Form 568 filers: Include the total of line 1 through line 11c from Schedule K (565 or 568) less the total of line 12 through line 13e from Schedule K (565 or 568)		1a	543,269.00
b Water's-edge foreign investment interest offset from form FTB 2424, line 17		1b	00
c Total. Combine line 1a and line 1b		1c	543,269.00
Nonbusiness Income (Loss) from All Sources. See General Information A for definitions and examples.			
2 Dividends included on line 1a and not deducted on Form 100, Side 1, line 11; Form 100W, Side 1, lines 11a/b; or Form 100S, Side 1, lines 9 and 10		2	00
3 Interest. Attach schedule		3	00
4 Net income (loss) from the rental of property from Schedule R-3, line 3, column (c)		4	00
5 Royalties. Attach schedule		5	00
6 Gain (loss) from the sale of assets from Schedule R-4, line 2, column (e)		6	00
7 Gain (loss) from sale of a nonbusiness interest in a partnership or LLC. Attach sch		7	00
8 Miscellaneous nonbusiness income (loss). Attach schedule		8	00
9 Total nonbusiness income (loss). Combine line 2 through line 8		9	00
Business Income (Loss) before Apportionment (subject to a separate apportionment formula)			
10 Nonunitary partnership or LLC business income (loss)		10	00
11 Income (loss) from a separate trade or business. Attach supplemental Schedule R		11	00
12 Income (loss) deferred from prior years, see General Information L		12	00
13 Capital gain (loss) netting subject to separate apportionment. See Gen Information M		13	00
14 Total separately apportionable business income (loss). Combine line 10 through line 13		14	00
15 Tot business inc (loss) subject to apportionment for this trade or business, subtract the sum of ln 9 and ln 14 from ln 1c		15	543,269.00
16 Interest offset from Schedule R-5, line 7 or line 16 (California domiciliaries only)		16	00
17 Business Income (loss) for this trade or business subject to apportionment. Combine line 15 and line 16		17	543,269.00
18 a Apportionment percentage from Schedule R-1, line 5		18a	.4452 %
b Business income (loss) apportioned to California. Multiply line 17 by line 18a		18b	2,419.00
Nonbusiness Income (Loss) Allocable to California. If no income (loss) is allocable to California, do not complete line 19 through line 26. Enter -0- on line 27 and go to Side 2, line 28.			
19 Dividends and interest income (if taxpayer's commercial domicile is in California):			
a Dividends included in line 2 above		19a	00
b Interest included in line 3 above		19b	00
20 Net income (loss) from the rental of property within California from Schedule R-3, line 3, column (b)		20	00
21 Royalties. Attach schedule		21	00
22 Gain (loss) from the sale of assets within California from Schedule R-4, line 2, total of column (b) and column (d). Combined reporting groups, see General Information M		22	00
23 Gain (loss) from sale of a nonbusiness interest in a partnership or LLC. Attach schedule		23	00
24 Miscellaneous nonbusiness income (loss). Attach schedule		24	00
25 Total nonbusiness income (loss) allocable to California. Combine line 19a through line 24		25	00
26 Interest offset from line 16 allocated to income included on line 19a and line 19b (California domiciliary only). See General Information J		26	00
27 Net nonbusiness income (loss) allocable to California. Subtract line 26 from line 25		27	0.00

California Business Income (Loss) subject to a separate apportionment formula.

28	California business income (loss) from a nonunitary partnership or LLC	•	28	00	
29	California income (loss) from a separate trade or business. Attach supplemental schedule R.	•	29	00	
30	California income (loss) deferred from prior years, see General Information L	•	30	00	
31	Total business income (loss) separately apportioned to California. Combine line 28 through line 30	•	31	00	
Net Income (Loss) for California Purpose					
32	Post-apportioned and allocated amounts from capital gain (loss) netting (combined reporting groups). See General Information M	•	32	00	
33	Net income (loss) for California purposes before contributions adjustment. Combine line 18b, 27, 31 and 32	•	33	2,419.00	
34	Contributions adjustment from Schedule R-6, line 15	•	34	00	
35	Net income (loss) for California purposes. Combine line 33 and line 34. Enter here and on Form 100 or Form 100W, Side 1, line 19 or Form 100S, Side 1, line 16	•	35	2,419.00	

Schedule R-1 Apportionment Formula

The following information must be submitted by all corporations engaged in a trade or business activity conducted within and outside California, regardless of the apportionment method used.

	(a) Total within and outside California	(b) Total within California	(c) Percent within California (b) ÷ (a)
1 Property: Use the average yearly value of owned real and tangible personal property used in the business at original cost. See General Information E. Exclude property not connected with the business and the value of construction in progress.			
Inventory			
Buildings			
Machinery and equipment (including delivery equipment)			
Furniture and fixtures			
Land			
Other tangible assets. Attach schedule			
Rented property used in the business. See General Information E			
Total property	•	•	• %
2 Payroll: Use employee wages, salaries, commissions, and other compensation related to business income. See General Information F.			
Total payroll	•	•	• %
3 Sales: Use gross receipts, less returns, and allowances			
a Sales delivered or shipped to California purchasers. See Gen Info G.			
(i) Shipped from outside California			
(ii) Shipped from within California			
b Sales shipped from California to:			
(i) The United States Government			
(ii) Purchasers in a state where the taxpayer is not taxable. See General Information G			
c Other gross receipts (rents, royalties, interest, etc.)	2,399,588.	10,683.	
Total sales	• 2,399,588.	• 10,683.	
Divide Total Sales column (b) by Total Sales column (a) and multiply by 2 (except for qualified business activities). See General Information G			• .8904%
4 Total percent. Add the percentages in col (c). See Gen Information H			• .8904
5 Apportionment percentage. Divide line 4 by 4 (qualified business activities divide by 3, see General Information G) and enter the result here and on Schedule R, Side 1, line 18a. See General Information H			• .4452%

Schedule R-2 Sales and General Questionnaire. Attach additional sheets if necessary.

- 1 Describe briefly the nature and location(s) of your California business activities: **NO PHYSICAL LOCATION IN CALIFORNIA**
- 2 State the exact title and principal business activity of all joint ventures, partnerships, or LLCs in which the corporation has an interest: _____
- 3 Does the California sales figure on Schedule R-1 (or a comparable schedule in a combined report) include all sales shipped from California where the purchaser is the U.S. Government? ☒ Yes ☐ No If "No," explain. _____
- 4 Does the California sales figure on Schedule R-1 (or a comparable schedule in a combined report) include all sales shipped from California to states in which the taxpayer is not subject to tax? See General Information G. ☒ Yes ☐ No If "No," explain. _____
- 5 Are the nonbusiness items reported on Schedule R, Side 1, line 2 through line 8, and the apportionment factor items reported on Schedule R-1 treated consistently on all state tax returns filed by the taxpayer? ☒ Yes ☐ No If "No," explain. _____
- 6 Has this corporation or any member of its combined unitary group changed the way income is apportioned or allocated to California from prior year tax returns? See General Information I. ☐ Yes ☒ No If "Yes," explain. _____
- 7 Does the California sales figure on Schedule R-1 (or comparable sch in a combined report) include all sales shipped to California destinations? ☒ Yes ☐ No If "No," indicate the name of the selling member and the nature of the sales activity believed to be immune. _____
- 8 Does the California sales figure on Schedule R-1 (or comparable schedule in a combined report) include all sales delivered to customers outside California which have an ultimate destination in California? ☒ Yes ☐ No If "No," explain. _____

Schedule R-3 Net Income (Loss) from the Rental of Nonbusiness Property

	(a) Total outside California	(b) Total within California	(c) Total outside and within California (a) + (b)
1 Income from rents			
2 Rental deductions			
3 Net income (loss) from rents. Subtract line 2 from line 1. Enter the result here and enter column (c) on Side 1, line 4; enter column (b) on Side 1, line 20			

Schedule R-4 Gain (Loss) from The Sale of Nonbusiness Assets

California sales of nonbusiness assets include transactions involving: (1) real property located in California; (2) tangible personal property, if it had a situs in California at the time of sale, or if the corporation is commercially domiciled in California and not taxable in the state where the property had a situs at the time of sale; and (3) intangible personal property if the corporation's commercial domicile is in California or the income is otherwise allocable to California.

1 Description of property sold	Real estate and other tangible assets		Intangible assets		Total
	(a) Gain (loss) from outside California	(b) Gain (loss) from within California	(c) Gain (loss) from outside California	(d) Gain (loss) from within California	(e) Gain (loss) (a) + (b) + (c) + (d)
2 Total gain (loss)					

Enter total gain (loss) line 2, column (e) on Side 1, line 6 and enter total of line 2, column (b) and (d) on Side 1, line 22

Depreciation and Amortization

Name as shown on return

Secretary of State (SOS) file no.

200904510318

FFIN

26-1287244

TELCO EXPERTS LLC

Assets placed in service after 12/31/08 (depreciation):

Depreciation of Assets

[illegible]

1 Enter line 1, column (f) total here

Intangibles placed in service after 12/31/08 (amortization):

Amortization of Property

(a) Description of property	(b) Date placed in service	(c) Cost or other basis	(g) Code section	(h) Period or percentage	(i) Amortization to this year

1 Enter line 1, column (i) total here

Depreciation

Be sure to make adjustments for any basis differences when calculating Depreciation.

2	California depreciation for assets placed in service before January 1, 2009	2	11,085.00
---	---	---	-----------

3	Total California depreciation. Add line 1(f) and line 2	3	11,085.00
----------	--	----------	------------------

Amortization

Be sure to make adjustments for any basis differences when calculating Amortization.

4	California amortization for intangibles placed in service before January 1, 2009	4	00
---	--	---	----

5	Total California amortization. Add line 1(i) and line 4	5	00
----------	--	----------	-----------

6 Total depreciation and amortization. Add line 3 and line 5. Enter the total here and on Form 568, Schedule B, line 17a, if from a trade or business, or on federal Form 8825, line 14, if from rental real estate activities	6	11,085.00
---	----------	------------------

7	IRC Section 179 expense deduction from worksheet, in the instructions, line 12	STMT 12 7	1,561.00
---	--	-----------	----------

8	Carryover of disallowed deduction to 2010. From worksheet, in the instructions, line 13	8	00
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CA 565 REC		RECONCILIATION OF CALIFORNIA ORDINARY INCOME TO FEDERAL ORDINARY INCOME		2009
NAME TELCO EXPERTS LLC				EMPLOYER ID 26-1287244
DESCRIPTION		FEDERAL	CALIFORNIA	DIFFERENCE
1 A GROSS RECEIPT OR SALES		2,399,588.	2,399,588.	
1 B LESS RETURNS AND ALLOWANCES				
1 C BALANCE (LINE 1A - 1B)		2,399,588.	2,399,588.	
2 COST OF GOODS SOLD AND/OR OPERATIONS		1,593,988.	1,593,988.	
3 GROSS PROFIT (LINE 1C - 2)		805,600.	805,600.	
4 ORDINARY INCOME (LOSS) FROM OTHER PARTNERSHIPS AND FIDUCIARIES				
5 NET FARM PROFIT (LOSS)				
6 NET GAIN (LOSS) FROM FORM 4797 OR FORM D-1				
7 OTHER INCOME (LOSS)				
8 TOTAL INCOME (LOSS) (COMBINE LINES 3 THROUGH 7)		805,600.	805,600.	
9 SALARIES AND WAGES		42,339.	42,339.	
10 GUARANTEED PAYMENTS		539,000.	539,000.	
11 REPAIRS				
12 BAD DEBTS				
13 RENT		21,050.	21,050.	
14 TAXES		9,782.	5,313.	4,469.
15 DEDUCTIBLE INTEREST EXPENSE NOT CLAIMED ELSEWHERE		21.	21.	
16 DEPRECIATION		5,542.	11,085.	-5,543.
17 DEPLETION				
18 RETIREMENT PLANS, ETC				
19 EMPLOYEE BENEFIT PROGRAMS		5,366.	5,366.	
20 OTHER DEDUCTIONS		173,196.	173,196.	
21 TOTAL DEDUCTIONS (ADD LINE 9 THROUGH 20)		796,296.	797,370.	-1,074.
22 ORDINARY INCOME (LOSS) (SUBTRACT LINE 21 FROM 8)		9,304.	8,230.	1,074.

CA REC		RECONCILIATION OF CALIFORNIA SOURCE AMOUNT		2009
NAME TELCO EXPERTS LLC			EMPLOYER ID 26-1287244	
DESCRIPTION	CALIFORNIA SCHEDULE K AMOUNT	NON-CALIFORNIA SOURCE AMOUNT	CALIFORNIA SOURCE AMOUNT	
1 Ordinary Income (loss) from trade or business activities	8,230.	8,193.	37.	
2 Net Income (loss) from rental real estate activities				
3 Net income (loss) from other rental activities				
4 Guaranteed payments to partners	539,000.	536,600.	2,400.	
5 Interest Income				
6 Dividends				
7 Royalties				
8 Net short-term capital gain (loss)				
9 Net long-term capital gain (loss)				
10 a Total Gain under IRC Section 1231 (other than due to casualty or theft)				
b Total Loss under IRC Section 1231 (other then due to casualty or theft)				
11 a Other portfolio income (loss)				
b Total other income				
c Total other loss				
12 Expense deduction for recovery property (IRC Section 179)	1,561.	1,554.	7.	
13 a Charitable contributions:				
i) 50% Limit	2,400.		2,400.	
ii) 30% Limit				
iii) 20% Limit				
b Investment interest expense				
c Section 59(e) expenditures				
d Deductions related to portfolio income				
e Other deductions				
17 a Depreciation adjustment on property in service after 1986	2,411.	2,400.	11.	
b Adjusted gain or (loss)				
c Depletion (other than oil and gas)				
d Gross income from oil, gas, and geothermal properties				
e Deductions allocable to oil, gas, and geothermal properties				
f Other alternative minimum tax items				
18 a Tax-exempt interest income				
b Other tax-exempt income				
c Nondeductible expenses	7,863.		7,863.	
20 a Investment income				
b Investment expenses				

CA 568	AMOUNT PAID WITH FORMS 3537, 3522, 3536	STATEMENT	1
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DESCRIPTION	AMOUNT
AMOUNT PAID WITH FORM 3537	0.
AMOUNT PAID WITH 2009 FORM 3522	800.
AMOUNT PAID WITH 2009 FORM 3536	
TOTAL TO CA 568 LINE 6	800.

CA SCHEDULE A	COGS OTHER COSTS	STATEMENT	2
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DESCRIPTION	AMOUNT
ISP PROVIDER	953,433.
INSTALLATION COSTS	243,586.
HOST MONITORING	2,855.
NUMBER INVENTORY	26,208.
CONSULTING	256,202.
COMMISSION EXPENSE	111,704.
TOTAL TO SCHEDULE A, LINE 5	1,593,988.

CA	OTHER DEDUCTIONS	STATEMENT	3
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DESCRIPTION	AMOUNT
WORKERS' COMPENSATION	296.
PAYROLL SERVICE	1,181.
BILLING EXPENSE	50,329.
OUTSIDE SERVICES	2,750.
UTILITIES	1,384.
TELEPHONE AND INTERNET ACCESS	5,753.
ANSWERING SERVICE	1,573.
GENERAL INSURANCE	1,173.
POSTAGE	2,185.
COMPUTER AND SOFTWARE EXPENSE	1,318.
ACCOUNTING	22,483.
LEGAL	33,615.
DUES AND SUBSCRIPTIONS	1,495.
FILING FEES	9,216.
LICENSES AND PERMITS	804.
ADVERTISING AND MARKETING	14,543.
CREDIT CARD DISCOUNTS	7,278.
TRAVEL	5,938.
HOLIDAY EXPENSE	279.

OFFICE SUPPLIES AND EXPENSE	6,569.
MEALS AND ENTERTAINMENT	3,034.
RENT	21,050.
NY TAF TAX	1,064.
PAYROLL TAX EXPENSE	4,249.
TOTAL TRADE OR BUSINESS OTHER DEDUCTIONS, LINE 21	199,559.

CA SCHEDULE K	CHARITABLE CONTRIBUTIONS	STATEMENT	4
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DESCRIPTION	TYPE	AMOUNT
CHARITABLE CONTRIBUTIONS	CASH (50%)	2,400.
TOTAL TO SCHEDULE K, LINE 13A		2,400.

CA SCHEDULE K	NONDEDUCTIBLE EXPENSES	STATEMENT	5
---------------	------------------------	-----------	---

DESCRIPTION	AMOUNT
PENALTIES	360.
EXCLUDED MEALS AND ENTERTAINMENT EXPENSES	3,034.
STATE AND LOCAL INCOME/FRANCHISE TAXES - CALIFORNIA	4,100.
STATE AND LOCAL INCOME/FRANCHISE TAXES - NEW JERSEY	269.
STATE AND LOCAL INCOME/FRANCHISE TAXES - TENNESSEE	100.
TOTAL TO SCHEDULE K, LINE 18C	7,863.

CA SCHEDULE K	AGGREGATE GROSS RECEIPTS FOR AMT EXCLUSION	STATEMENT	6
---------------	--	-----------	---

DESCRIPTION	AMOUNT
GROSS SALES LESS RETURNS	2,399,588.
TOTAL	2,399,588.

CA SCHEDULE K	EXPENSE DEDUCTION FOR RECOVERY PROPERTY	STATEMENT	7
---------------	---	-----------	---

DESCRIPTION	AMOUNT
OTHER DEPRECIATION	1,561.
TOTAL TO SCHEDULE K, LINE 12	1,561.

SCHEDULE M-1	EXPENSES RECORDED ON BOOKS NOT DEDUCTED IN RETURN	STATEMENT	8
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DESCRIPTION	AMOUNT
PENALTIES	360.
TOTAL TO SCHEDULE M-1, LINE 4	360.

CA SCHEDULE L	OTHER ASSETS	STATEMENT	9
---------------	--------------	-----------	---

DESCRIPTION	BEGINNING OF TAX YEAR	END OF TAX YEAR
SECURITY DEPOSITS	15,000.	15,000.
TOTAL TO SCHEDULE L, OTHER ASSETS	15,000.	15,000.

CA SCHEDULE L	OTHER CURRENT LIABILITIES	STATEMENT	10
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DESCRIPTION	BEGINNING OF TAX YEAR	END OF TAX YEAR
AMERICAN EXPRESS PAYABLE	41,972.	
SALES TAX PAYABLE	21,609.	115,583.
TOTAL TO SCHEDULE L, OTHER CURRENT LIABILITIES	63,581.	115,583.

CA SCHEDULE L

OTHER LIABILITIES

STATEMENT 11

DESCRIPTION	BEGINNING OF TAX YEAR	END OF TAX YEAR
CUSTOMER SECURITY DEPOSITS	2,500.	7,318.
TOTAL TO SCHEDULE L, OTHER LIABILITIES	2,500.	7,318.

COPY

CA FORM 3885 IRC SECTION 179 WORKSHEET FOR LINES 7 AND 8

STATEMENT 12

1 MAXIMUM DOLLAR LIMITATION	25,000.
2 TOTAL COST OF IRC 179 PROPERTY PLACED IN SERVICE	1,561.
3 THRESHOLD COST OF IRC 179 PROPERTY PLACED IN SERVICE	200,000.
4 REDUCTION IN LIMITATION. LN 2 - LN 3.	0.
5 DOLLAR LIMITATION FOR TAXABLE YEAR. LN 1 - LN 4.	25,000.
6 ELECTED COST OF NONLISTED PROPERTY	1,561.
7 ELECTED COST OF LISTED PROPERTY	0.
8 TOTAL ELECTED COST OF IRC 179 PROPERTY. LN 6 + LN 7.	1,561.
9 TENTATIVE DEDUCTION. SMALLER OF LN 5 OR LN 8.	1,561.
10 CARRYOVER OF DISALLOWED DEDUCTION FROM PRIOR YEAR	0.
11 INCOME LIMITATION. SMALLER OF LN 5 OR TOB INCOME.	25,000.
12 IRC 179 EXPENSE. LN 9 + LN 10, NOT MORE THAN LN 11	1,561.
13 CARRYOVER OF DISALLOWED DEDUCTION. LN 9 + LN 10 - LN 12.	0.

ENTER LINE 12 ON FORM 3885P / 3885L LINE 7

ENTER LINE 13 ON FORM 3885P / 3885L LINE 8

COPY

TAXABLE YEAR

2009

Member's Share of Income, Deductions, Credits, etc.

929421 12-04-09

CALIFORNIA SCHEDULE

K-1 (568)

For calendar year 2009 or fiscal year beginning month day year 2009, and ending month day year 2009

Member's identifying number 20-2113320

LLC's FEIN 26-1287244

Member's name, address, city, state, and ZIP Code

Secretary of State file number 200904510318

LLC's name, address, city, state, and ZIP Code

ESK CONSULTANTS LLC
237 MAYFAIR DRIVE
BROOKLYN, NY 11234

TELCO EXPERTS LLC
38 PARK AVENUE
RUTHERFORD, NJ 07070

A What type of entity is this member? •

- (1) ☐ Individual (5) ☐ General Partnership (9) ☐ IRA/Keogh/SEP
(2) ☐ S Corporation (6) ☐ Limited Partnership (10) ☐ Exempt Organization
(3) ☐ Estate/Trust (7) ☐ LLP (11) ☒ Disregarded Entity
(4) ☐ C Corporation (8) ☒ LLC

B Is this member a foreign member? • ☐ Yes ☒ No

C Enter member's

percentage (without
regard to special
allocations) of:

(i) Before decrease
or termination

(ii) End of year

Profit sharing 33.3333 % • 33.3333 %
Loss sharing 33.3333 % • 33.3333 %
Ownership of capital 33.3333 % • 33.3333 %

D Member's share of liabilities:

Nonrecourse • \$
Qualified nonrecourse financing • \$
Other • \$ 66,238.

E Reportable transaction or tax

shelter registration number(s) _____

F (1) Check here if this is a publicly traded partnership

as defined in IRC Section 469(k)(2) ☐

(2) Check here if this is an investment partnership

(R&TC Sections 17955 and 23040.1) ☐

G Check here if this is:

(1) ☐ A final Schedule K-1 (568) (2) ☐ An amended Schedule K-1 (568)H Is this member a nonresident of California? ☒ Yes • ☐ NoI Analysis of member's capital account: Check the box • (1) ☒ Tax Basis (2) ☐ GAAP (3) ☐ Section 704(b) Book (4) ☐ Other (explain)

(a) Capital account at beginning of year	(b) Capital contributed during year	(c) Member's share of line 3, line 4, and line 7 Form 568, Schedule M-2	(d) Withdrawals and distributions	(e) Capital account at end of year, combine column (a) through column (d)
• 21,693. •		• 650. •		• 22,343. •

Caution: Refer to Member's Instructions for Schedule K-1 (568) before entering information from this schedule on your California return.

	(a) Distributive share items	(b) Amounts from federal Schedule K-1 (1065)	(c) California adjustments	(d) Total amounts using California law. Combine col. (b) and col. (c) where applicable	(e) California source amounts and credits
Income (Loss)	1 Ordinary income (loss) from trade or business activities	3,101.	-358.	2,743.	12.
	2 Net income (loss) from rental real estate activities			•	▶
	3 Net income (loss) from other rental activities				
	4 Guaranteed payments to members	229,000.		229,000.	1,020.
	5 Interest income			•	▶
	6 Dividends			•	▶
	7 Royalties			•	▶
	8 Net short-term capital gain (loss)			•	▶
	9 Net long-term capital gain (loss)			•	▶
	10 a Total Gain under IRC Section 1231 (other than due to casualty or theft) ...			•	▶
	b Total Loss under IRC Section 1231 (other than due to casualty or theft) ...			•	▶
	11 a Other portfolio income (loss). Attach schedule			•	▶
	b Total other income			•	▶
	c Total other loss			•	▶

	(a) Distributive share items	(b) Amounts from federal Schedule K-1 (1065)	(c) California adjustments	(d) Total amounts using California law. Combine col. (b) and col. (c)	(e) California source amounts and credits
Deductions	12 Expense deduction for recovery property (IRC Section 179 and R&TC Sections 17267.2, 17267.6 and 17268)	520.		520.	2.
	13 a Charitable contributions STMT	800.		800.	
	b Investment interest expense				
	c 1 Total expenditures to which an IRC Section 59(e) election may apply				
	2 Type of expenditures				
	d Deductions related to portfolio income. Attach schedule				
	e Other deductions. Attach schedule				
Credits	15 a Total withholding (equals amount on Form 592-B if calendar year LLC)			•	▶
	b Low-income housing credit				
	c Credits other than line 15b related to rental real estate activities. Attach schedule				
	d Credits related to other rental activities. Attach schedule				
	e Nonconsenting nonresident member's tax paid by LLC				
	f Other credits - Attach required schedules or statements				
	g New jobs credit				
Alternative Minimum Tax (AMT) Items	17 a Depreciation adjustment on property placed in service after 1986		804.	804.	4.
	b Adjusted gain or loss				
	c Depletion (other than oil & gas)				
	d Gross income from oil, gas, and geothermal properties				
	e Deductions allocable to oil, gas, and geothermal properties				
	f Other alternative minimum tax items. Attach schedule				
Tax-exempt Income and Non- deductible Expenses	18 a Tax-exempt interest income				
	b Other tax-exempt income				
	c Nondeductible expenses STMT	1,131.	1,490.	2,621.	2,621.
Distributions	19 a Distributions of money (cash and marketable securities)				
	b Distributions of property other than money				
Other Infor- mation	20 a Investment income				
	b Investment expenses STMT				
	c Other information				

Other Member Information

929423 12-04-09

Table 1 - Member's share of nonbusiness income from intangibles (source of income is dependent on residence or commercial domicile of the member):

Interest \$ _____ Sec. 1231 Gains/Losses \$ _____ Capital Gains/Losses \$ _____
 Dividends \$ _____ Royalties \$ _____ Other \$ _____

FOR USE BY APPORTIONING UNITARY MEMBERS ONLY - See instructions.

Table 2 - Member's share of distributive items.

- A. Member's share of the LLC's business income. See instructions. \$ _____
 B. Member's share of nonbusiness income from real and tangible personal property sourced or allocable to California.
 Capital Gains/Losses \$ _____ Rents/Royalties \$ _____
 Sec. 1231 Gains/Losses \$ _____ Other \$ _____
 C. Member's distributive share of the LLC's property, payroll, and sales:

Factors	Total within and outside California	Total within California
Property: Beginning	\$ _____	\$ _____
Ending	\$ _____	\$ _____
Annual rent expense	\$ _____	\$ _____
Payroll	\$ _____	\$ _____
Sales	\$ _____	\$ _____

COPY

CA SCHEDULE K-1 EXPENSE DEDUCTION FOR RECOVERY PROPERTY

DESCRIPTION	AMOUNT
IRC SECTION 179 EXPENSE	520.
TOTAL TO SCHEDULE K-1, LINE 12	520.

CA SCHEDULE K-1 NONDEDUCTIBLE EXPENSES

DESCRIPTION	AMOUNT
PENALTIES	120.
EXCLUDED MEALS AND ENTERTAINMENT EXPENSES	1,011.
STATE INCOME/FRANCHISE TAXES	1,490.
TOTAL TO SCHEDULE K-1, LINE 18C	2,621.

CA SCHEDULE K-1 CHARITABLE CONTRIBUTIONS

DESCRIPTION	AMOUNT
CHARITABLE CONTRIBUTIONS - 50 PERCENT LIMIT	800.
TOTAL TO SCHEDULE K-1, LINE 13A	800.

CA SCHEDULE K-1 AGGREGATE GROSS RECEIPTS FOR AMT EXCLUSION

DESCRIPTION	AMOUNT
GROSS SALES LESS RETURNS	799,765.
TOTAL	799,765.

TAXABLE YEAR

2009

Member's Share of Income, Deductions, Credits, etc.

929421 12-04-09
CALIFORNIA SCHEDULE

K-1 (568)

For calendar year 2009 or fiscal year beginning month day year 2009, and ending month day year 2009

Member's identifying number 082-50-3812

LLC's FEIN 26-1287244

Member's name, address, city, state, and ZIP Code

Secretary of State file number 200904510318

LLC's name, address, city, state, and ZIP Code

ADAM GOLDBERG
33 WINDING WAY
WAYNE, NJ 07470

TELCO EXPERTS LLC
38 PARK AVENUE
RUTHERFORD, NJ 07070

A What type of entity is this member? •

- (1) ☒ Individual (5) ☐ General Partnership (9) ☐ IRA/Keogh/SEP
(2) ☐ S Corporation (6) ☐ Limited Partnership (10) ☐ Exempt Organization
(3) ☐ Estate/Trust (7) ☐ LLP (11) ☐ Disregarded Entity
(4) ☐ C Corporation (8) ☐ LLC

B Is this member a foreign member? • ☐ Yes ☒ No

C Enter member's

percentage (without
regard to special
allocations) of:

(i) Before decrease
or termination

(ii) End of year

Profit sharing 33.3333 % • 33.3333 %
Loss sharing 33.3333 % • 33.3333 %
Ownership of capital 33.3333 % • 33.3333 %

D Member's share of liabilities:

Nonrecourse • \$
Qualified nonrecourse financing • \$
Other • \$ 66,239.

E Reportable transaction or tax

shelter registration number(s) _____

F (1) Check here if this is a publicly traded partnership

as defined in IRC Section 469(k)(2) ☐

(2) Check here if this is an investment partnership

(R&TC Sections 17955 and 23040.1) ☐

G Check here if this is:

(1) ☐ A final Schedule K-1 (568) (2) ☐ An amended Schedule K-1 (568)H Is this member a nonresident of California? ☒ Yes • ☐ NoI Analysis of member's capital account: Check the box • (1) ☒ Tax Basis (2) ☐ GAAP (3) ☐ Section 704(b) Book (4) ☐ Other (explain)

(a) Capital account at beginning of year	(b) Capital contributed during year	(c) Member's share of line 3, line 4, and line 7 Form 568, Schedule M-2	(d) Withdrawals and distributions	(e) Capital account at end of year, combine column (a) through column (d)
• 21,694. •		• 649. •	()	• 22,343. •

Caution: Refer to Member's Instructions for Schedule K-1 (568) before entering information from this schedule on your California return.

	(a) Distributive share items	(b) Amounts from federal Schedule K-1 (1065)	(c) California adjustments	(d) Total amounts using California law. Combine col. (b) and col. (c) where applicable	(e) California source amounts and credits
Income (Loss)	1 Ordinary income (loss) from trade or business activities	3,102.	-358.	2,744.	12.
	2 Net income (loss) from rental real estate activities			•	▶
	3 Net income (loss) from other rental activities				
	4 Guaranteed payments to members	155,000.		155,000.	690.
	5 Interest income			•	▶
	6 Dividends			•	▶
	7 Royalties			•	▶
	8 Net short-term capital gain (loss)			•	▶
	9 Net long-term capital gain (loss)			•	▶
	10 a Total Gain under IRC Section 1231 (other than due to casualty or theft)			•	▶
	b Total Loss under IRC Section 1231 (other than due to casualty or theft)			•	▶
	11 a Other portfolio income (loss). Attach schedule			•	▶
	b Total other income			•	▶
	c Total other loss			•	▶

	(a) Distributive share items	(b) Amounts from federal Schedule K-1 (1065)	(c) California adjustments	(d) Total amounts using California law. Combine col. (b) and col. (c)	(e) California source amounts and credits
Deductions	12 Expense deduction for recovery property (IRC Section 179 and R&TC Sections 17267.2, 17267.6 and 17268)	521.		521.	2.
	13 a Charitable contributions STMT	800.		800.	
	b Investment interest expense				
	c 1 Total expenditures to which an IRC Section 59(e) election may apply				
	2 Type of expenditures				
	d Deductions related to portfolio income. Attach schedule				
	e Other deductions. Attach schedule				
Credits	15 a Total withholding (equals amount on Form 592-B if calendar year LLC)				
	b Low-income housing credit				
	c Credits other than line 15b related to rental real estate activities. Attach schedule				
	d Credits related to other rental activities. Attach schedule				
	e Nonconsenting nonresident member's tax paid by LLC				
	f Other credits - Attach required schedules or statements				
	g New jobs credit				
Alternative Minimum Tax (AMT) items	17 a Depreciation adjustment on property placed in service after 1986		803.	803.	4.
	b Adjusted gain or loss				
	c Depletion (other than oil & gas)				
	d Gross income from oil, gas, and geothermal properties				
	e Deductions allocable to oil, gas, and geothermal properties				
	f Other alternative minimum tax items. Attach schedule				
Tax-exempt income and non- deductible expenses	18 a Tax-exempt interest income				
	b Other tax-exempt income				
	c Nondeductible expenses STMT	1,132.	1,489.	2,621.	2,621.
Distributions	19 a Distributions of money (cash and marketable securities)				
	b Distributions of property other than money				
Other infor- mation	20 a Investment income				
	b Investment expenses STMT				
	c Other information				

Other Member Information

929423 12-04-09

Table 1 - Member's share of nonbusiness income from intangibles (source of income is dependent on residence or commercial domicile of the member):

Interest \$ _____ Sec. 1231 Gains/Losses \$ _____ Capital Gains/Losses \$ _____
 Dividends \$ _____ Royalties \$ _____ Other \$ _____

FOR USE BY APPORTIONING UNITARY MEMBERS ONLY - See instructions.

Table 2 - Member's share of distributive items.

- A. Member's share of the LLC's business income. See instructions. \$ _____
 B. Member's share of nonbusiness income from real and tangible personal property sourced or allocable to California.

Capital Gains/Losses \$ _____ Rents/Royalties \$ _____
 Sec. 1231 Gains/Losses \$ _____ Other \$ _____

- C. Member's distributive share of the LLC's property, payroll, and sales:

Factors	Total within and outside California	Total within California
Property: Beginning	\$ _____	\$ _____
Ending	\$ _____	\$ _____
Annual rent expense	\$ _____	\$ _____
Payroll	\$ _____	\$ _____
Sales	\$ _____	\$ _____

COPY

CA SCHEDULE K-1 EXPENSE DEDUCTION FOR RECOVERY PROPERTY

DESCRIPTION	AMOUNT
IRC SECTION 179 EXPENSE	521.
TOTAL TO SCHEDULE K-1, LINE 12	521.

CA SCHEDULE K-1 NONDEDUCTIBLE EXPENSES

DESCRIPTION	AMOUNT
PENALTIES	120.
EXCLUDED MEALS AND ENTERTAINMENT EXPENSES	1,012.
STATE INCOME/FRANCHISE TAXES	1,489.
TOTAL TO SCHEDULE K-1, LINE 18C	2,621.

CA SCHEDULE K-1 CHARITABLE CONTRIBUTIONS

DESCRIPTION	AMOUNT
CHARITABLE CONTRIBUTIONS - 50 PERCENT LIMIT	800.
TOTAL TO SCHEDULE K-1, LINE 13A	800.

CA SCHEDULE K-1 AGGREGATE GROSS RECEIPTS FOR AMT EXCLUSION

DESCRIPTION	AMOUNT
GROSS SALES LESS RETURNS	800,057.
TOTAL	800,057.

TAXABLE YEAR

2009

Member's Share of Income, Deductions, Credits, etc.

929421 12-04-09
CALIFORNIA SCHEDULE

K-1 (568)

For calendar year 2009 or fiscal year beginning month day year 2009, and ending month day year 2009

Member's identifying number 082-50-3829

LLC's FEIN 26-1287244

Member's name, address, city, state, and ZIP Code

Secretary of State file number 200904510318

LLC's name, address, city, state, and ZIP Code

PETER GOLDBERG
1520 YORK AVENUE
NEW YORK, NY 10028

TELCO EXPERTS LLC
38 PARK AVENUE
RUTHERFORD, NJ 07070

A What type of entity is this member? •

- (1) ☒ Individual (5) ☐ General Partnership (9) ☐ IRA/Keogh/SEP
 (2) ☐ S Corporation (6) ☐ Limited Partnership (10) ☐ Exempt Organization
 (3) ☐ Estate/Trust (7) ☐ LLP (11) ☐ Disregarded Entity
 (4) ☐ C Corporation (8) ☐ LLC

B Is this member a foreign member? • ☐ Yes ☒ No

C Enter member's

percentage (without
regard to special
allocations) of:

	(i) Before decrease or termination	(ii) End of year
Profit sharing	33.3333 %	33.3333 %
Loss sharing	33.3333 %	33.3333 %
Ownership of capital	33.3333 %	33.3333 %

D Member's share of liabilities:

Nonrecourse • \$
 Qualified nonrecourse financing • \$
 Other • \$ 66,238.

E Reportable transaction or tax

shelter registration number(s) _____

F (1) Check here if this is a publicly traded partnership

as defined in IRC Section 469(k)(2) ☐

(2) Check here if this is an investment partnership

(R&TC Sections 17955 and 23040.1) ☐

G Check here if this is:

(1) ☐ A final Schedule K-1 (568) (2) ☐ An amended Schedule K-1 (568)H Is this member a nonresident of California? ☒ Yes • ☐ NoI Analysis of member's capital account: Check the box • (1) ☒ Tax Basis (2) ☐ GAAP (3) ☐ Section 704(b) Book (4) ☐ Other (explain)

(a) Capital account at beginning of year	(b) Capital contributed during year	(c) Member's share of line 3, line 4, and line 7 Form 568, Schedule M-2	(d) Withdrawals and distributions	(e) Capital account at end of year, combine column (a) through column (d)
• 21,693. •		• 650. •		• 22,343. •

Caution: Refer to Member's Instructions for Schedule K-1 (568) before entering information from this schedule on your California return.

	(a) Distributive share items	(b) Amounts from federal Schedule K-1 (1065)	(c) California adjustments	(d) Total amounts using California law. Combine col. (b) and col. (c) where applicable	(e) California source amounts and credits
Income (Loss)	1 Ordinary income (loss) from trade or business activities	3,101.	-358.	2,743.	12.
	2 Net income (loss) from rental real estate activities				
	3 Net income (loss) from other rental activities				
	4 Guaranteed payments to members	155,000.		155,000.	690.
	5 Interest income				
	6 Dividends				
	7 Royalties				
	8 Net short-term capital gain (loss)				
	9 Net long-term capital gain (loss)				
	10 a Total Gain under IRC Section 1231 (other than due to casualty or theft) ...				
	b Total Loss under IRC Section 1231 (other than due to casualty or theft) ...				
	11 a Other portfolio income (loss). Attach schedule				
	b Total other income				
	c Total other loss				

	(a) Distributive share items	(b) Amounts from federal Schedule K-1 (1065)	(c) California adjustments	(d) Total amounts using California law. Combine col. (b) and col. (c)	(e) California source amounts and credits
Deductions	12 Expense deduction for recovery property (IRC Section 179 and R&TC Sections 17267.2, 17267.6 and 17268)	520.		520.	2.
	13 a Charitable contributions STMT	800.		800.	
	b Investment interest expense				
	c 1 Total expenditures to which an IRC Section 59(e) election may apply				
	2 Type of expenditures				
	d Deductions related to portfolio income. Attach schedule				
	e Other deductions. Attach schedule				
Credits	15 a Total withholding (equals amount on Form 592-B if calendar year LLC)				
	b Low-income housing credit				
	c Credits other than line 15b related to rental real estate activities. Attach schedule				
	d Credits related to other rental activities. Attach schedule				
	e Nonconsenting nonresident member's tax paid by LLC				
	f Other credits - Attach required schedules or statements				
	g New jobs credit				
Alternative Minimum Tax (AMT) items	17 a Depreciation adjustment on property placed in service after 1986		804.	804.	4.
	b Adjusted gain or loss				
	c Depletion (other than oil & gas)				
	d Gross income from oil, gas, and geothermal properties				
	e Deductions allocable to oil, gas, and geothermal properties				
	f Other alternative minimum tax items. Attach schedule				
Tax-exempt income and non- deductible expenses	18 a Tax-exempt interest income				
	b Other tax-exempt income				
	c Nondeductible expenses STMT	1,131.	1,490.	2,621.	2,621.
Distributions	19 a Distributions of money (cash and marketable securities)				
	b Distributions of property other than money				
Other infor- mation	20 a Investment income				
	b Investment expenses STMT				
	c Other information				

Other Member Information

929423 12-04-09

Table 1 - Member's share of nonbusiness income from intangibles (source of income is dependent on residence or commercial domicile of the member):

Interest \$ _____ Sec. 1231 Gains/Losses \$ _____ Capital Gains/Losses \$ _____
 Dividends \$ _____ Royalties \$ _____ Other \$ _____

FOR USE BY APPORTIONING UNITARY MEMBERS ONLY - See instructions.

Table 2 - Member's share of distributive items.

- A. Member's share of the LLC's business income. See instructions. \$ _____
 B. Member's share of nonbusiness income from real and tangible personal property sourced or allocable to California.

Capital Gains/Losses \$ _____ Rents/Royalties \$ _____
 Sec. 1231 Gains/Losses \$ _____ Other \$ _____

- C. Member's distributive share of the LLC's property, payroll, and sales:

Factors	Total within and outside California	Total within California
Property: Beginning	\$ _____	\$ _____
Ending	\$ _____	\$ _____
Annual rent expense	\$ _____	\$ _____
Payroll	\$ _____	\$ _____
Sales	\$ _____	\$ _____

COPY

CA SCHEDULE K-1 EXPENSE DEDUCTION FOR RECOVERY PROPERTY

DESCRIPTION	AMOUNT
IRC SECTION 179 EXPENSE	520.
TOTAL TO SCHEDULE K-1, LINE 12	520.

CA SCHEDULE K-1 NONDEDUCTIBLE EXPENSES

DESCRIPTION	AMOUNT
PENALTIES	120.
EXCLUDED MEALS AND ENTERTAINMENT EXPENSES	1,011.
STATE INCOME/FRANCHISE TAXES	1,490.
TOTAL TO SCHEDULE K-1, LINE 18C	2,621.

CA SCHEDULE K-1 CHARITABLE CONTRIBUTIONS

DESCRIPTION	AMOUNT
CHARITABLE CONTRIBUTIONS - 50 PERCENT LIMIT	800.
TOTAL TO SCHEDULE K-1, LINE 13A	800.

CA SCHEDULE K-1 AGGREGATE GROSS RECEIPTS FOR AMT EXCLUSION

DESCRIPTION	AMOUNT
GROSS SALES LESS RETURNS	799,765.
TOTAL	799,765.

2009 TAX RETURN FILING INSTRUCTIONS

CONNECTICUT FORM CT-1065/CT-1120SI

FOR THE YEAR ENDING

DECEMBER 31, 2009

Prepared for	TELCO EXPERTS LLC 38 PARK AVENUE RUTHERFORD, NJ 07070
Prepared by	BELL & COMPANY LLP 350 FIFTH AVE STE 7412 NEW YORK, NY 10118-7412
To be signed and dated by	A MEMBER OF THE LLC
Amount of tax	BALANCE DUE \$1,070.00
Mail tax return to	DEPARTMENT OF REVENUE SERVICES STATE OF CONNECTICUT P.O. BOX 5019 HARTFORD, CT 06102-5019
Forms to be distributed to partners	ENCLOSED ARE COPIES OF SCHEDULE K-1 TO BE DISTRIBUTED TO THE MEMBERS.
Return must be mailed on or before	APRIL 15, 2010
Special Instructions	MAKE CHECK PAYABLE TO COMMISSIONER OF REVENUE SERVICES.

TAX RETURN FILING INSTRUCTIONS

CONNECTICUT FORM OP-424

FOR THE YEAR ENDING
DECEMBER 31, 2009

Prepared for	TELCO EXPERTS LLC 38 PARK AVENUE RUTHERFORD, NJ 07070
Prepared by	BELL & COMPANY LLP 350 FIFTH AVE STE 7412 NEW YORK, NY 10118-7412
Amount due or refund	BALANCE DUE \$250
Make check payable to	COMMISSIONER OF REVENUE SERVICES
Mail tax return and check (if applicable) to	DEPARTMENT OF REVENUE SERVICES STATE OF CONNECTICUT P.O. BOX 2936 HARTFORD CT 06104-2936
Return must be mailed on or before	APRIL 15, 2010
Special Instructions	

Form OP-424
Business Entity Tax Return

2009

Entities are liable for the BET until their official dissolution with the Connecticut Secretary of the State.

Business Entity Tax

The business entity tax (BET) is an annual tax of \$250 imposed on:

- S corporations (Qualified subchapter S subsidiaries (QSSS) are not liable for the BET.);
- Limited liability companies (LLCs) or single member limited liability companies (SMLLCs) that are, for federal income tax purposes, either:
 - Treated as a partnership if there is more than one member; or
 - Disregarded as an entity separate from its owner if there is only one member;
- Limited liability partnerships (LLPs); and
- Limited partnerships (LPs).

The BET is imposed on the business entities listed above if either: 1) the entity was formed under Connecticut law; or 2) the entity was not formed under Connecticut law but is required to register with or obtain a certificate of authority from the Connecticut Secretary of the State before transacting business in the state, whether the entity obtained the certificate or is registered. Visit the Department of Revenue Services (DRS) website at www.ct.gov/BET for additional information regarding the BET.

Required Information: Enter the entity's taxable year, Connecticut Tax Registration Number, Federal Employer Identification Number (FEIN) and Connecticut Secretary of the State Business Identification Number in the spaces provided at the top of Form OP-424.

Due Date: The business entity tax must be paid to DRS on or before the fifteenth day of the fourth month (April 15 for calendar year filers) following the close of each taxable year of the entity. An entity's taxable year is its taxable year for federal income tax purposes. If the due date falls on a Saturday, Sunday, or legal holiday, the next business day is the due date.

Interest: If the tax is not paid by the due date, interest is computed on any unpaid tax at the rate of 1% per month or fraction of a month until the tax is paid in full.

Penalty: The penalty for late payment of the tax due is \$50.

Signature: This return must be signed by a general partner if the entity is a partnership, or, if the entity is a limited liability company, by anyone with authority to sign the return. If the entity is an S corporation, an officer must sign the return.

Waiver of Penalty: You may request a waiver of penalty after you have filed a return and paid the tax and interest due. Your penalty may be waived if the failure to file or pay tax on time was due to a reasonable cause and was not intentional or due to neglect. Interest **cannot** be waived. Visit the DRS website at www.ct.gov/TSC, log into your account, and select *Account Detail*.

If you submit your request in writing, you must include:

- A clear and complete written explanation;
- Your name and Social Security Number;
- The taxable filing period;
- The name of the original form filed or billing notice received; and
- Documentation supporting your explanation.

Attach your request to the front of your tax return or mail separately with a copy of your tax return to Department of Revenue Services, Penalty Waiver Unit, PO Box 5089, Hartford CT 06102-5089.

Where to File:

File Electronically: This return can be filed electronically through the **Taxpayer Service Center (TSC)**. The TSC allows taxpayers to electronically file, pay, and manage state tax responsibilities. Visit www.ct.gov/TSC to make electronic transactions or administer your tax account online. If you file electronically, you are expected to pay electronically at the time of filing.

File a Paper Return: Mail this return to Department of Revenue Services, State of Connecticut, PO Box 2936, Hartford CT 06104-2936.

Payment Options

Pay Electronically: Visit www.ct.gov/TSC to make a direct tax payment. Using this option authorizes DRS to electronically withdraw a payment from your bank account (checking or savings) on a date you select up to the due date. If you pay electronically, you must still file your return on or before the due date.

Pay by Mail: Make check payable payable to **Commissioner of Revenue Services**. To ensure payment is applied to your account, write "2009 Form OP-424" and the entity's Connecticut Tax Registration Number on the front of your check. Do not send cash. DRS may submit your check to your bank electronically.

For More Information: Call DRS during business hours, Monday through Friday: 1-800-382- 9463 (Connecticut calls outside the Greater Hartford calling area only), or 860-297-5962 (from anywhere). **TTY, TDD, and Text Telephone users only** may transmit inquiries anytime by calling 860-297-4911.

941571
12-01-09

Detach and return bottom portion.

State of Connecticut (Rev. 12/09)		Form OP-424 - Business Entity Tax Return		2009
For taxable year ending	Connecticut Tax Registration Number	Federal Employer ID Number	Secretary of State Business ID	DRS use only
▶ 12/31/09	▶ 45770914-000	▶ 26-1287244		▶ - - 20

1. Business entity tax	1.	\$250	00
2. If late: Enter penalty. See <i>Penalty</i> above.	▶ 2.		00
3. If late: Enter interest. See <i>Interest</i> above.	▶ 3.		00
4. Total amount due: Add Lines 1, 2, and 3.	▶ 4.	250	00

Please correct the business name and address if shown incorrectly.

TELCO EXPERTS LLC
38 PARK AVENUE
RUTHERFORD, NJ 07070

Visit www.ct.gov/TSC to file and pay OP-424 using the TSC.
Mail to: Department of Revenue Services, State of Connecticut, PO Box 2936, Hartford CT 06104-2936.

Declaration: I declare under penalty of law that I have examined this return and, to the best of my knowledge and belief, it is true, complete, and correct. I understand the penalty for willfully delivering a false return or document to DRS is a fine of not more than \$5,000, or imprisonment for not more than five years, or both.

Sign Here _____ Date _____

Form CT-1065/CT-1120SI
Connecticut Composite Income Tax Return

CT-1065/CT-1120SI
2009

See instructions before completing this return.

Visit www.ct.gov/TSC to file and pay this return electronically.

For calendar year 2009, or other taxable year beginning , 2009, and ending

Name of pass-through entity (PE) TELCO EXPERTS LLC		Federal Employer ID Number (FEIN) 26-1287244
Number and street 38 PARK AVENUE	PO Box	DRS use only - 20
City or town RUTHERFORD, NJ	State 07070	ZIP code
Connecticut Tax Registration Number 45770914-000		

Type of PE:

- ☐ Electing large partnership (ELP) ☐ General partnership (GP) ☐ S Corporation
☐ Limited liability partnership (LLP) ☐ Limited partnership (LP) ☒ Partnership (LLC treated as a partnership)

Pass-Through Entity Information

Complete this section first and then complete Part I, *Schedule C*.

- A. Check here if ☐ Final return (out of business in Connecticut) Date of dissolution: _____
☐ Amended return ☐ Short period return Explanation: _____
- B. ☐ Change of address. See instructions, Page 15.
- C. Total number of noncorporate members as of the close of the PE's taxable year:
Resident (RI, RE, RT) Nonresident (NI, NE, NT, PE) **3**
- D. Enter the six-digit Business Code Number from federal Form 1065 or federal Form 1120S
Business Code Number **517000**
- E. Date business began: **08/14/2007** Date business began in Connecticut: **10/01/2008**
- F. Does this PE own, directly or indirectly, an interest in Connecticut real property? ☐ Yes ☒ No
- G. Was a controlling interest in this PE transferred? If Yes, enter transferor name and Social Security Number (SSN) or FEIN below. ☐ Yes ☒ No
Transferor name: _____ SSN or FEIN: _____
- H. Did this PE transfer a controlling interest in an entity that owns, directly or indirectly, an interest in Connecticut real property? If Yes, enter name and FEIN below. ☐ Yes ☒ No
Name: _____ FEIN: _____

Part I Schedule A - PE Computation of Composite Tax Due

1. Total Connecticut-sourced income included in composite return from Part I, <i>Schedule B</i> , Line 10, Column C	1.	16,456.	00
2. Tax liability: Multiply Line 1 by 6.5% (.065).	2.	1,070.	00
3. Reserved for future use.	3.		
4. Payment made with Form CT-1065/CT-1120SI EXT	4.		00
5. Parent PE only: Enter amount from Part I, <i>Schedule D</i> , Line 10, Column C.	5.		00
6. Add Line 4 and Line 5.	6.		00
7. Amount to be refunded to PE: If Line 6 is more than Line 2, subtract Line 2 from Line 6.	7.		00
8. Amount of tax owed: If Line 2 is more than Line 6, subtract Line 6 from Line 2.	8.	1,070.	00
9. If late, enter penalty. See instructions.	9.		00
10. If late, enter interest. Multiply the amount on Line 8 by 1% (.01). Multiply the result by the number of months or fraction of a month late.	10.		00
11. Balance due with this return: Add Lines 8 through 10.	11.	1,070.	00

Partnership: Attach a complete copy of federal Form 1065 (excluding federal K-1s).

S corporation: Attach a complete copy of federal Form 1120S (excluding federal K-1s).

PART I Schedule B - PE Member Composite Return Attach supplemental attachment(s), if needed.

Column A		Column B	Column C	Column D
Member # From Part IV	Member Type Code	Identification No. See instructions.	Connecticut-Sourced Income See instructions.	Connecticut Income Tax Liability Column C x .065
1.		▶	00	00
2.		▶	00	00
3.		▶	SEE SUPPLEMENTAL	00 ATTACHMENT
4.		▶	PART I - SCHEDULE	00 B
5.		▶		00
6.		▶		00
7.		▶		00
8.		▶		00
9.	Subtotal(s) from supplemental attachment(s)		16,456.00	1,070.00
10.	Add Lines 1 through 9, Column C. Enter amount here and on Part I, Schedule A, Line 1.		16,456.00	
11.	Total composite return tax liability: Add Lines 1 through 9, Column D.			1,070.00

PART I Schedule C - Federal Schedule K Information (Form 1065 or Form 1120S)

All PEs must complete this schedule.		Column A Amounts Reported by This PE on Federal Schedule K	Column B Amounts From Subsidiary PE(s)	Column C Column A minus Column B
1. Ordinary business income (loss)	1. ▶	9,304.00	0.00	9,304.00
2. Net rental real estate income (loss)	2. ▶	00	00	00
3. Other net rental income (loss)	3. ▶	00	00	00
4. Guaranteed payments	4. ▶	539,000.00	0.00	539,000.00
5. Interest income	5. ▶	00	00	00
6a. Ordinary dividends	6a. ▶	00	00	00
6b. Qualified dividends	6b. ▶	00	00	00
7. Royalties	7. ▶	00	00	00
8. Net short-term capital gain (loss)	8. ▶	00	00	00
9a. Net long-term capital gain (loss)	9a. ▶	00	00	00
9b. Collectibles (28%) gain (loss)	9b. ▶	00	00	00
9c. Unrecaptured section 1250 gain	9c. ▶	00	00	00
10. Net section 1231 gain (loss)	10. ▶	00	00	00
11. Other income (loss): Attach statement.	11. ▶	00	00	00
12. Section 179 deduction	12. ▶	1,561.00	0.00	1,561.00
13. Other deductions: Attach statement.	13. ▶	2,400.00	0.00	2,400.00

PART I Schedule D - Connecticut-Sourced Income From Subsidiary PE(s) Attach supplemental attachment(s), if needed.

Only a parent PE must complete this schedule.

- Refer to federal Schedule K-1 and Schedule CT K-1 for amounts to enter in Columns A, B, and C.
- Amounts reported in Column B are subject to the passive activity limitations, at-risk limitations, and capital loss limitations.

Name of Subsidiary PE	FEIN	Column A Amount Reported on Federal K-1	Column B Amount From Connecticut Sources	Column C CT Income Tax Liability Schedule CT K-1, Part III, Line 1
1.	▶	00	00	00
2.	▶	00	00	00
3.	▶	00	00	00
4.	▶	00	00	00
5.	▶	00	00	00
6.	▶	00	00	00
7.	▶	00	00	00
8.	▶	00	00	00
9.	Subtotal(s) from supplemental attachment(s)		00	00
10.	Add Lines 1 through 9, Column C. Enter amount here and on Part I, Schedule A, Line 5.			00

PART II Allocation and Apportionment of Income

Complete only if all of the following apply:

- There are one or more nonresident noncorporate members or one or more members that are PEs;
- The PE carries on business both within and outside Connecticut; and
- The PE does not maintain books and records that satisfactorily disclose the portion of income, gain, loss, or deduction derived from or connected with Connecticut sources.

	Column A Totals Everywhere		Column B Connecticut Only		Column C Fraction Enter as a decimal.
1. Real property owned	1.	00		00	Divide Column B by Column A
2. Real property rented from others	2.	00		00	
3. Tangible personal property owned or rented	3.	00		00	
4. Property owned or rented: Add Lines 1, 2, and 3.	4.	00		00	
5. Employee wages and salaries	5.	00		00	
6. Gross income from sales and services	6.	2,399,588.	00	72,305.	00
7. Total: Add Lines 4, 5, and 6, Column C.	7.				.0301
8. Apportionment fraction: Divide Line 7 by three or actual number of fractions.	8.				.0301

PART III Place(s) of Business

Complete only if the PE carries on business both within and outside Connecticut.

Location	Description	Owned or Rented to PE	Activity
SEE STATEMENT 1			

PART IV Member Information Attach supplemental attachment(s), if needed.

Member #	Member Name and Address See instructions for order in which to list and for member type codes.	Member Type Code	FEIN or SSN	% Ownership Enter as a decimal.
▶ #	▶	▶	▶	▶
▶ #	▶	▶	▶	▶
▶ #	▶ SEE SUPPLEMENTAL ATTACHMENT PART IV	▶	▶	▶
▶ #	▶	▶	▶	▶
▶ #	▶	▶	▶	▶
▶ #	▶	▶	▶	▶
▶ #	▶	▶	▶	▶
▶ #	▶	▶	▶	▶

CT 1065/1120SI	PART III - PLACES OF BUSINESS	STATEMENT	1
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STREET ADDRESS CITY AND STATE	DESCRIPTION OF PLACE ACTIVITY AT THIS LOCATION	OWN/ RENT
38 PARK AVENUE RUTHERFORD, NJ	MAIN OFFICE MAIN OFFICE	RENT

COPY

Part V Member's Share of Connecticut Modifications Attach supplemental attachment(s), if needed.

	Member ▶ #	Member ▶ #	Member ▶ #	Totals for All Members
1. Interest on state and local government obligations other than Connecticut	1. ▶ 00	▶ 00	▶ 00	00
2. Mutual fund exempt-interest dividends from non-Connecticut state or municipal government obligations	2. ▶ 00	▶ 00	▶ 00	00
3. Certain deductions relating to income exempt from Connecticut income tax	3. ▶ 00	▶ 00	▶ 00	00
4. Cancellation of debt income	4. ▶	▶	▶	
5. Other - specify:	5. ▶ 00	▶ 00	▶ 00	00
Subtractions: Enter all amounts as positive numbers.				
6. Interest on U.S. government obligations	6. ▶ 00	▶ 00	▶ 00	00
7. Exempt dividends from certain qualifying mutual funds derived from U.S. government obligations	7. ▶ 00	▶ 00	▶ 00	00
8. Certain expenses related to income exempt from federal income tax but subject to Connecticut tax	8. ▶ 00	▶ 00	▶ 00	00
9. Reserved for future use	9. ▶	▶	▶	
10. Other - specify:	10. ▶ 00	▶ 00	▶ 00	00

Part VI Connecticut-Sourced Portion of Items From Federal Schedule K-1 of Form 1065 or Form 1120S.

Include member's share of Connecticut modifications from Part V. Attach supplemental attachment(s), if needed.

	Member ▶ #	Member ▶ #	Member ▶ #	Totals for All Members
1. Ordinary business income (loss)	1. ▶ 00	▶ 00	▶ 00	00
2. Net rental real estate income (loss)	2. ▶ 00	▶ 00	▶ 00	00
3. Other net rental income (loss)	3. ▶ 00	▶ 00	▶ 00	00
4. Guaranteed payments	4. ▶ 00	▶ 00	▶ 00	00
5. Interest income	5. ▶ 00	▶ 00	▶ 00	00
6a. Ordinary dividends	6a. ▶ 00	▶ 00	▶ 00	00
6b. Qualified dividends	6b. ▶ 00	▶ 00	▶ 00	00
7. Royalties	7. ▶ 00	▶ 00	▶ 00	00
8. Net short-term capital gain (loss)	8. ▶ 00	▶ 00	▶ 00	00
9a. Net long-term capital gain (loss)	9a. ▶ 00	▶ 00	▶ 00	00
9b. Collectibles (28%) gain (loss)	9b. ▶ 00	▶ 00	▶ 00	00
9c. Unrecaptured section 1250 gain	9c. ▶ 00	▶ 00	▶ 00	00
10. Net section 1231 gain (loss)	10. ▶ 00	▶ 00	▶ 00	00
11. Other income (loss): Attach statement	11. ▶ 00	▶ 00	▶ 00	00
12. Section 179 deduction	12. ▶ 00	▶ 00	▶ 00	00
13. Other deductions: Attach statement	13. ▶ 00	▶ 00	▶ 00	00

The PE must furnish Schedule CT K-1 to each corporate member, noncorporate member, and each member that is a PE.Visit the Department of Revenue Services (DRS) website at www.ct.gov/TSC to use the Taxpayer Service Center (TSC) to file and pay this return electronically. To pay by mail, make check payable to Commissioner of Revenue Services. Mail return with payment to: Department of Revenue Services, State of Connecticut, PO Box 5019, Hartford CT 06102-5019. Mail return without payment to: Department of Revenue Services, State of Connecticut, PO Box 2967, Hartford CT 06104-2967.**Declaration:** I declare under penalty of law that I have examined this return (including any accompanying schedules and statements) and, to the best of my knowledge and belief, it is true, complete, and correct. I understand the penalty for willfully delivering a false return or document to DRS is a fine of not more than \$5,000, or imprisonment for not more than five years, or both. The declaration of a paid preparer other than the taxpayer is based on all information of which the preparer has any knowledge.

Sign Here	Signature of general partner or corporate officer	Date	May DRS contact the preparer shown below about this return? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No (See instructions, Page 27.)
	Title	Telephone number	
	Paid preparer's signature	Date	Preparer's SSN or PTIN ▶ P00598705 <input checked="" type="checkbox"/> SSN <input type="checkbox"/> PTIN
	Firm's name and address BELL & COMPANY LLP 350 FIFTH AVE STE 7412 NEW YORK, NY 10118-7412	FEIN ▶ 13-3565602	Telephone number 212-683-6111

Department of Revenue Services
State of Connecticut

Form CT-1065/CT-1120SI
Supplemental Attachment

(Rev. 12/09)

Part I Schedule B - PE Member Composite Return

Column A		Column B	Column C		Column D	
Member # From Part IV	Member Type Code	Identification Number See instructions.	Connecticut-Sourced Income See instructions.		Connecticut Income Tax Liability Column C x .065	
1	NI	20-2113320	6,970.	00	453.	00
2	NI	082-50-3812	4,743.	00	308.	00
3	NI	082-50-3829	4,743.	00	308.	00
				00		00
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				00		00
Subtotal for Supplemental Attachment						
Total Column C and Column D and enter here. Enter the total of all supplemental attachments on Form CT-1065/CT-1120SI, Part I, Schedule B, Line 9.			16,456.	00	1,070.	00

Part IV - Member Information

Member #	Member Name and Address See instructions for order in which to list and for member type codes.	Member Type Code	FEIN or SSN	% Ownership Enter as a decimal
1	ESK CONSULTANTS LLC 237 MAYFAIR DRIVE BROOKLYN, NY 11234	NI	20-2113320	33.3333
2	ADAM GOLDBERG 33 WINDING WAY WAYNE, NJ 07470	NI	082-50-3812	33.3333
3	PETER GOLDBERG 1520 YORK AVENUE NEW YORK, NY 10028	NI	082-50-3829	33.3333
▶ #	▶	▶	▶	▶
▶ #	▶	▶	▶	▶
▶ #	▶	▶	▶	▶
▶ #	▶	▶	▶	▶
▶ #	▶	▶	▶	▶
▶ #	▶	▶	▶	▶
▶ #	▶	▶	▶	▶
▶ #	▶	▶	▶	▶
▶ #	▶	▶	▶	▶
▶ #	▶	▶	▶	▶
▶ #	▶	▶	▶	▶
▶ #	▶	▶	▶	▶
▶ #	▶	▶	▶	▶
▶ #	▶	▶	▶	▶

Part V - Member's Share of Connecticut Modifications

	Member # 1	Member # 2	Member # 3	Member #
Additions: Enter all amounts as positive numbers.				
1. Interest on state and local government obligations other than Connecticut ...	1. ▶ 00	▶ 00	▶ 00	00
2. Mutual fund exempt-interest dividends from non-Connecticut state or municipal government obligations ...	2. ▶ 00	▶ 00	▶ 00	00
3. Certain deductions relating to income exempt from Connecticut income tax ...	3. ▶ 00	▶ 00	▶ 00	00
4. Cancellation of debt income	4. ▶ 00	▶ 00	▶ 00	00
5. Other - specify:	5. ▶ 00	▶ 00	▶ 00	00
Subtractions: Enter all amounts as positive numbers.				
6. Interest on U.S. government obligations	6. ▶ 00	▶ 00	▶ 00	00
7. Exempt dividends from certain qualifying mutual funds derived from U.S. government obligations	7. ▶ 00	▶ 00	▶ 00	00
8. Certain expenses related to income exempt from federal income tax but subject to Connecticut tax	8. ▶ 00	▶ 00	▶ 00	00
9. Reserved for future use	9. ▶	▶	▶	
10. Other - specify:	10. ▶ 00	▶ 00	▶ 00	00

Part VI - Connecticut-Sourced Portion of Items From Federal Schedule K-1 of Form 1065 or Form 1120S

Include member's share of Connecticut modifications from Part V

	Member # 1	Member # 2	Member # 3	Member #
1. Ordinary business income (loss)	1. ▶ 93.00	▶ 93.00	▶ 93.00	00
2. Net rental real estate income (loss)	2. ▶ 00	▶ 00	▶ 00	00
3. Other net rental income (loss)	3. ▶ 00	▶ 00	▶ 00	00
4. Guaranteed payments	4. ▶ 6,893.00	▶ 4,666.00	▶ 4,666.00	00
5. Interest income	5. ▶ 00	▶ 00	▶ 00	00
6a. Ordinary dividends	6a. ▶ 00	▶ 00	▶ 00	00
6b. Qualified dividends	6b. ▶ 00	▶ 00	▶ 00	00
7. Royalties	7. ▶ 00	▶ 00	▶ 00	00
8. Net short-term capital gain (loss)	8. ▶ 00	▶ 00	▶ 00	00
9a. Net long-term capital gain (loss)	9a. ▶ 00	▶ 00	▶ 00	00
9b. Collectibles (28%) gain (loss)	9b. ▶ 00	▶ 00	▶ 00	00
9c. Unrecaptured section 1250 gain	9c. ▶ 00	▶ 00	▶ 00	00
10. Net section 1231 gain (loss)	10. ▶ 00	▶ 00	▶ 00	00
11. Other income (loss): Att stmt.	11. ▶ 00	▶ 00	▶ 00	00
12. Section 179 deduction	12. ▶ 16.00	▶ 16.00	▶ 16.00	00
13. Other deductions: Attach statement	13. ▶ 24.00	▶ 24.00	▶ 24.00	00

Form CT K-1T
Transmittal of Schedule CT K-1,
Member's Share of Certain Connecticut Items

2009

For DRS use only

- - 20

Complete this form in blue or black ink only.

Pass-Through Entity Information

▶ Federal Employer ID Number (FEIN) 26-1287244	CT Tax Registration Number 45770914-000
▶ Pass-through entity name TELCO EXPERTS LLC	
▶ Number and street address 38 PARK AVENUE	PO Box
▶ City or town RUTHERFORD, NJ 07070	State ZIP code

Schedule CT K-1s Submitted

Total number of Schedule CT K-1s submitted with this Form CT K-1T 3

Number of Members

Resident (RI, RT, RE)	0
Nonresident (NI, NT, NE, PE)	3
Corporate (CM)	0

Summary of Schedule CT K-1 Information

Total Connecticut-sourced income (NI, NT, NE)	16,456.00
Total Connecticut-sourced income (PE)	0.00
Total Connecticut-sourced income (CM)	0.00
Connecticut-sourced income: Enter amount from Form CT-1065/1120SI, Part I, Schedule A, Line 1.	16,456.00
Connecticut tax liability: Enter amount from Form CT-1065/1120SI, Part I, Schedule A, Line 2.	1,070.00

Declaration: I declare under the penalty of law that I have examined this return (including any accompanying schedules and statements) and, to the best of my knowledge and belief, it is true, complete, and correct. I understand the penalty for willfully delivering a false return or document to the Department of Revenue Services (DRS) is a fine of not more than \$5,000, or imprisonment for not more than five years, or both. The declaration of a paid preparer other than the taxpayer is based on all information of which the preparer has any knowledge.

Sign Here Keep a copy of this return for your records	Signature	Date
	Title	Telephone number

1

2009

Schedule CT K-1
Member's Share of Certain Connecticut Items

For calendar year 2009 or other taxable year beginning _____, 2009, and ending _____

Pass-through entity (PE) information		Member information	
Federal Employer ID Number (FEIN) ▶ 26-1287244	CT Tax Registration Number ▶ 45770914-000	Member's Social Security Number (SSN) or FEIN ▶ 20-2113320	▶ <input checked="" type="checkbox"/> SSN ▶ <input type="checkbox"/> FEIN
Name ▶ TELCO EXPERTS LLC		Name ▶ ESK CONSULTANTS LLC	
Number and street address PO Box ▶ 38 PARK AVENUE		Number and street address PO Box ▶ 237 MAYFAIR DRIVE	
City or town State ZIP code ▶ RUTHERFORD, NJ 07070		City or town State ZIP code ▶ BROOKLYN, NY 11234	
Check the box if this is an amended or a final Schedule CT K-1. ▶ <input type="checkbox"/> Amended Schedule CT-K1 ▶ <input type="checkbox"/> Final Schedule CT-K1		Type of member (check one): ▶ <input type="checkbox"/> RI ▶ <input type="checkbox"/> RE ▶ <input type="checkbox"/> RT ▶ <input type="checkbox"/> PE ▶ <input checked="" type="checkbox"/> NI ▶ <input type="checkbox"/> NE ▶ <input type="checkbox"/> NT ▶ <input type="checkbox"/> CM	

Part I - Connecticut Modifications

From Form CT-1065/CT-1120SI, Part V

Additions Enter all amounts as positive numbers.

1. Interest on state and local obligations other than Connecticut	▶	1.	
2. Mutual fund exempt-interest dividends from non-Connecticut state or municipal government obligations	▶	2.	
3. Certain deductions relating to income exempt from Connecticut income tax	▶	3.	
4. Cancellation of debt income	▶	4.	
5. Other - specify	▶	5.	

Subtractions Enter all amounts as positive numbers.

6. Interest on U.S. government obligations	▶	6.	
7. Exempt dividends from certain qualifying mutual funds derived from U.S. government obligations	▶	7.	
8. Certain expenses related to income exempt from federal income tax but subject to Connecticut tax	▶	8.	
9. Reserved for future use	▶	9.	
10. Other - specify	▶	10.	

Part II - Connecticut-Sourced Portion of Items From Federal Schedule K-1 of Form 1065 or 1120S

From Form CT-1065/CT-1120SI, Part VI

1. Ordinary business income (loss)	▶	1.	93.	00
2. Net rental real estate income (loss)	▶	2.		00
3. Other net rental income (loss)	▶	3.		00
4. Guaranteed payments	▶	4.	6,893.	00
5. Interest income	▶	5.		00
6a. Ordinary dividends	▶	6a.		00
6b. Qualified dividends	▶	6b.		00
7. Royalties	▶	7.		00
8. Net short-term capital gain (loss)	▶	8.		00
9a. Net long-term capital gain (loss)	▶	9a.		00
9b. Collectibles 28% gain (loss)	▶	9b.		00
9c. Unrecaptured section 1250 gain	▶	9c.		00
10. Net section 1231 gain (loss)	▶	10.		00
11. Other income (loss): Attach statement	▶	11.		00
12. Section 179 deduction	▶	12.	16.	00
13. Other deductions: Attach statement	▶	13.	24.	00

Part III - Connecticut Income Tax Information

1. Member's Connecticut income tax liability as reported by the PE for the member on Form CT-1065/CT-1120SI, Part I, Schedule B, Column D	▶	1.	453.	00
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CT SCH K-1

PART II OTHER DEDUCTIONS

DESCRIPTIONAMOUNT

CASH CONTRIBUTIONS (50%)

24.

TOTAL TO SCHEDULE CT K-1, PART II, LINE 13

24.

COPY

Schedule CT K-1
Member's Share of Certain Connecticut Items

2

2009

For calendar year 2009 or other taxable year beginning _____, 2009, and ending _____.

Pass-through entity (PE) information		Member information	
Federal Employer ID Number (FEIN) ▶ 26-1287244	CT Tax Registration Number ▶ 45770914-000	Member's Social Security Number (SSN) or FEIN ▶ 082-50-3812	▶ <input checked="" type="checkbox"/> SSN ▶ <input type="checkbox"/> FEIN
Name ▶ TELCO EXPERTS LLC		Name ▶ ADAM GOLDBERG	
Number and street address PO Box ▶ 38 PARK AVENUE		Number and street address PO Box ▶ 33 WINDING WAY	
City or town State ZIP code ▶ RUTHERFORD, NJ 07070		City or town State ZIP code ▶ WAYNE, NJ 07470	
Check the box if this is an amended or a final Schedule CT K-1. ▶ <input type="checkbox"/> Amended Schedule CT-K1 ▶ <input type="checkbox"/> Final Schedule CT-K1		Type of member (check one): ▶ <input type="checkbox"/> RI ▶ <input type="checkbox"/> RE ▶ <input type="checkbox"/> RT ▶ <input type="checkbox"/> PE ▶ <input checked="" type="checkbox"/> NI ▶ <input type="checkbox"/> NE ▶ <input type="checkbox"/> NT ▶ <input type="checkbox"/> CM	

Part I - Connecticut Modifications

From Form CT-1065/CT-1120SI, Part V

Additions Enter all amounts as positive numbers.

1. Interest on state and local obligations other than Connecticut	▶	1.	
2. Mutual fund exempt-interest dividends from non-Connecticut state or municipal government obligations	▶	2.	
3. Certain deductions relating to income exempt from Connecticut income tax	▶	3.	
4. Cancellation of debt income	▶	4.	
5. Other - specify	▶	5.	

Subtractions Enter all amounts as positive numbers.

6. Interest on U.S. government obligations	▶	6.	
7. Exempt dividends from certain qualifying mutual funds derived from U.S. government obligations	▶	7.	
8. Certain expenses related to income exempt from federal income tax but subject to Connecticut tax	▶	8.	
9. Reserved for future use	▶	9.	
10. Other - specify	▶	10.	

Part II - Connecticut-Sourced Portion of Items From Federal Schedule K-1 of Form 1065 or 1120S

From Form CT-1065/CT-1120SI, Part VI

1. Ordinary business income (loss)	▶	1.	93.	00
2. Net rental real estate income (loss)	▶	2.		00
3. Other net rental income (loss)	▶	3.		00
4. Guaranteed payments	▶	4.	4,666.	00
5. Interest income	▶	5.		00
6a. Ordinary dividends	▶	6a.		00
6b. Qualified dividends	▶	6b.		00
7. Royalties	▶	7.		00
8. Net short-term capital gain (loss)	▶	8.		00
9a. Net long-term capital gain (loss)	▶	9a.		00
9b. Collectibles 28% gain (loss)	▶	9b.		00
9c. Unrecaptured section 1250 gain	▶	9c.		00
10. Net section 1231 gain (loss)	▶	10.		00
11. Other income (loss): Attach statement	▶	11.		00
12. Section 179 deduction	▶	12.	16.	00
13. Other deductions: Attach statement	▶	13.	24.	00

STMT

Part III - Connecticut Income Tax Information

1. Member's Connecticut income tax liability as reported by the PE for the member on Form CT-1065/CT-1120SI, Part I, Schedule B, Column D	▶	1.	308.	00
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CT SCH K-1

PART II OTHER DEDUCTIONS

DESCRIPTIONAMOUNT

CASH CONTRIBUTIONS (50%)

24.

TOTAL TO SCHEDULE CT K-1, PART II, LINE 13

24.

COPY

3

2009

Schedule CT K-1
Member's Share of Certain Connecticut Items

For calendar year 2009 or other taxable year beginning _____, 2009, and ending _____

Pass-through entity (PE) information		Member information	
Federal Employer ID Number (FEIN) ▶ 26-1287244	CT Tax Registration Number ▶ 45770914-000	Member's Social Security Number (SSN) or FEIN ▶ 082-50-3829	▶ <input checked="" type="checkbox"/> SSN ▶ <input type="checkbox"/> FEIN
Name ▶ TELCO EXPERTS LLC		Name ▶ PETER GOLDBERG	
Number and street address PO Box ▶ 38 PARK AVENUE		Number and street address PO Box ▶ 1520 YORK AVENUE	
City or town State ZIP code ▶ RUTHERFORD, NJ 07070		City or town State ZIP code ▶ NEW YORK, NY 10028	
Check the box if this is an amended or a final Schedule CT K-1. ▶ <input type="checkbox"/> Amended Schedule CT-K1 ▶ <input type="checkbox"/> Final Schedule CT-K1		Type of member (check one): ▶ <input type="checkbox"/> RI ▶ <input type="checkbox"/> RE ▶ <input type="checkbox"/> RT ▶ <input type="checkbox"/> PE ▶ <input checked="" type="checkbox"/> NI ▶ <input type="checkbox"/> NE ▶ <input type="checkbox"/> NT ▶ <input type="checkbox"/> CM	

Part I - Connecticut Modifications

From Form CT-1065/CT-1120SI, Part V

Additions Enter all amounts as positive numbers.

1. Interest on state and local obligations other than Connecticut	▶	1.	
2. Mutual fund exempt-interest dividends from non-Connecticut state or municipal government obligations	▶	2.	
3. Certain deductions relating to income exempt from Connecticut income tax	▶	3.	
4. Cancellation of debt income	▶	4.	
5. Other - specify	▶	5.	

Subtractions Enter all amounts as positive numbers.

6. Interest on U.S. government obligations	▶	6.	
7. Exempt dividends from certain qualifying mutual funds derived from U.S. government obligations	▶	7.	
8. Certain expenses related to income exempt from federal income tax but subject to Connecticut tax	▶	8.	
9. Reserved for future use	▶	9.	
10. Other - specify	▶	10.	

Part II - Connecticut-Sourced Portion of Items From Federal Schedule K-1 of Form 1065 or 1120S

From Form CT-1065/CT-1120SI, Part VI

1. Ordinary business income (loss)	▶	1.	93.	00
2. Net rental real estate income (loss)	▶	2.		00
3. Other net rental income (loss)	▶	3.		00
4. Guaranteed payments	▶	4.	4,666.	00
5. Interest income	▶	5.		00
6a. Ordinary dividends	▶	6a.		00
6b. Qualified dividends	▶	6b.		00
7. Royalties	▶	7.		00
8. Net short-term capital gain (loss)	▶	8.		00
9a. Net long-term capital gain (loss)	▶	9a.		00
9b. Collectibles 28% gain (loss)	▶	9b.		00
9c. Unrecaptured section 1250 gain	▶	9c.		00
10. Net section 1231 gain (loss)	▶	10.		00
11. Other income (loss): Attach statement	▶	11.		00
12. Section 179 deduction	▶	12.	16.	00
13. Other deductions: Attach statement	▶	13.	24.	00

Part III - Connecticut Income Tax Information

1. Member's Connecticut income tax liability as reported by the PE for the member on Form CT-1065/CT-1120SI, Part I, Schedule B, Column D	▶	1.	308.	00
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CT SCH K-1

PART II OTHER DEDUCTIONS

DESCRIPTIONAMOUNT

CASH CONTRIBUTIONS (50%)

24.

TOTAL TO SCHEDULE CT K-1, PART II, LINE 13

24.

COPY

2009 TAX RETURN FILING INSTRUCTIONS

DISTRICT OF COLUMBIA FORM D-30

FOR THE YEAR ENDING

DECEMBER 31, 2009

Prepared for	TELCO EXPERTS LLC 38 PARK AVENUE RUTHERFORD, NJ 07070
Prepared by	BELL & COMPANY LLP 350 FIFTH AVE STE 7412 NEW YORK, NY 10118-7412
To be signed and dated by	A MEMBER OF THE LLC
Amount of tax	BALANCE DUE \$100.00
Mail tax return to	DC OFFICE OF TAX AND REVENUE PO BOX 7572 WASHINGTON, DC 20044-7572
Forms to be distributed to partners	A COPY OF D.C. SCHEDULE K-1 EQUIVALENT SHOULD BE FURNISHED TO EACH PARTNER.
Return must be mailed on or before	APRIL 15, 2010
Special Instructions	MAKE CHECK PAYABLE TO DC TREASURER. INCLUDE DISTRICT OF COLUMBIA FORM D-2030P WITH THE CHECK OR MONEY ORDER. ATTACHED IS YOUR 2010 DISTRICT OF COLUMBIA TWO-YEAR REPORT FOR LLC MAIL ON OR BEFORE JUNE 16, 2010. MAIL TO - DEPT. OF CON. AND REG. AFFAIRS BUSINESS REG. ADMIN., CORP. DIV PO BOX 92300 WASHINGTON, DC 20090 ENCLOSE CHECK FOR \$150

**Special
Instructions**

PAYABLE TO - DC TREASURER

COPY

2009 D-2030P SUB Payment Voucher

Instructions

Use the D-2030P Payment Voucher to make any payment due on your D-20 or D-30 return.

- Do not use this voucher to make estimated tax payments.
- Enter your Taxpayer Identification Number.
- Mark space based on the return type you file, D-20 or D-30 and whether you have a FEIN or SSN.
- Enter your business name and address exactly as shown on your return.
- Enter the taxable year ending for the return you are filing (month and year only).
- Enter the amount of your payment.
- Make your check or money order payable to DC Treasurer (do not send cash).
- Make sure your name and address appear on your payment (check or money order).
- Write your FEIN/SSN, tax period and either D-20 or D-30 on your payment.
- Staple your payment to the D-2030P Payment Voucher and mail with, but not attached to your tax return to the following:

Mail the D-2030P form with payment attached and your D-20 tax return to:

Office of Tax and Revenue
PO Box 679
Washington, DC 20044-0679

or

Mail the D-2030P form with payment attached and your D-30 tax return to:

Office of Tax and Revenue
PO Box 7572
Washington, DC 20044-7572

(Do not attach this voucher to your D-20 or D-30 return)

Notes:

- If you are filing a refund or no payment due return, do not use this D-2030P voucher. See www.taxpayerservicecenter.com
- If your liability is \$10,000 or more, you must file or pay electronically.
- For electronic filers, in order to comply with new banking rules, you will be asked the question "Will the funds for this payment come from an account outside of the United States". If the answer is yes, you will be required to pay by check or credit card. Please notify this agency if your response changes in the future. If your payment is rejected, you may be subject to the District's dishonored check fee and additional penalties and interest.

943181
11-05-09

Detach at perforation before mailing

Government of the
District of Columbia

2009 D-2030P SUB Payment Voucher

Taxpayer Identification Number
261287244

Mark if ☒ FEIN
Mark if ☐ SSN

Mark if ☐ for a D-20 Return
Mark if ☒ for a D-30 Return



092300411019
OFFICIAL USE ONLY

Business Name
TELCO EXPERTS LLC

Mailing Address Line #1
38 PARK AVENUE

Mailing Address Line #2

Tax period ending (MMYY)
1209

City
RUTHERFORD

State
NJ

ZIP code + 4
07070

Amount submitted with this form \$ **100.00**

2009 D-2030P SUB P1

**2009 D-30 SUB Unincorporated
Business Franchise Tax Return**

090300311019

OFFICIAL USE ONLY

Taxpayer Identification Number
261287244Mark if: FEIN ☒
SSNNumber of business locations
In the District **0** Outside the District **1**Tax period ending (MMYY)
1209Business name
TELCO EXPERTS LLCBusiness Mailing address line #1
38 PARK AVENUE

Business Mailing address line #2

Mark if: AMENDED RETURN
CERTIFIED QHTC
FINAL RETURNCity
RUTHERFORDState ZIP code
NJ 07070

GROSS INCOME

1	Gross receipts, minus returns and allowances	1	\$	2399588.00
2	Cost of goods sold (from D-30, Schedule A) and/or operations	2	\$	1593988.00
3	Gross profit <i>Line 1 minus Line 2</i>	3	\$	805600.00
4	Dividends <i>Minus Subpart F income (Attach Statement)</i>	4	\$	.00
5	Interest <i>Attach statement showing calculations</i>	5	\$	.00
6	Gross rental income <i>Attach statement</i>	6	\$	.00
7	Gross royalties <i>Attach statement</i>	7	\$	.00
8	(a) Net capital gain <i>Attach copy of Federal Schedule D</i>	8a	\$	.00
	(b) Ordinary gain (loss) from Part II, federal Form 4797 <i>attach copy</i>	8b	\$	.00
9	Other income <i>Attach detailed statement</i>	9	\$	.00
10	Total gross income <i>Add Lines 3 - 9</i>	10	\$	805600.00

IF LINE 10 IS \$12,000 OR LESS, DO NOT FILE A RETURN

DEDUCTIONS

11	Salaries and wages <i>(Do not include owner(s)/members(s))</i>	11	\$	42339.00
12	Repairs	12	\$	.00
13	Bad debts <i>Attach a copy of any statement filed with your federal return</i>	13	\$	.00
14	(a) Royalty payments made			.00
	(b) Minus nondeductible payments to related entities	14c	\$	.00
15	Rent	15	\$	21050.00
16	Taxes <i>From Form D-30, Schedule C</i>	16	\$	5313.00
17	(a) Interest payments			21.00
	(b) Minus nondeductible payments to related entities	17c	\$	21.00
18	Contributions and/or gifts <i>From Form D-30, Schedule B</i>	18	\$	2400.00
19	Amortization <i>Attach copy of your Federal Form 4562, Part VI</i>	19	\$	.00
20	Depreciation <i>Attach copy of your Federal Form 4562</i> <i>Do not include the additional federal bonus depreciation.</i>	20	\$	5542.00
21	Other allowable deductions <i>From Form D-30, Schedule G</i>	21	\$	180123.00
22	Total deductions <i>Add Lines 11 - 21</i>	22	\$	256788.00

Line 25 minus

Taxpayer Name: TELCO EXPERTS LLC



090300321019

FEIN or SSN: 261287244

ENTER DOLLAR AMOUNTS ONLY

TAXABLE INCOME

TAX, PAYMENTS AND CREDITS

23	Net income Line 10 minus Line 22	Mark if minus	23	\$	548812.00
24	Net operating loss deduction (for years before 2000)		24	\$	.00
25	Net income after NOL (net operating loss) deduction Line 23 minus Line 24	Mark if minus	25	\$	548812.00
26	(a) Non-business income Attach an allocation statement	Mark if minus	26a	\$	.00
	(b) Minus: Related expenses Attach an allocation statement		26b	\$	.00
	(c) Subtract Line 26(b) from Line 26(a)	Mark if minus	26c	\$	.00
27	Net income from trade or business subject to apportionment Line 25 minus Line 26c.	Mark if minus	27	\$	548812.00
28	DC apportionment factor From Form D-30 Schedule F, Col 3, Line 5		28		
29	Net income from trade or business apportioned to DC Multiply Line 27 by the factor on Line 28	Mark if minus	29	\$	.00
30	Portion of line 26(c) attributable to DC Attach statement	Mark if minus	30	\$	.00
31	Total District net income (loss) Combine Lines 29 and 30	Mark if minus	31	\$	.00
32	Salary for owner(s) or member(s) services From Form D-30 Schedule J, Column 4		32	\$	.00
33	Exemption: Maximum amount \$5000 (Enter days in DC in 33a) (If less than 365 days in DC, see instructions for amount to claim.)	33a 364	33	\$	4986.00
34	Total taxable income before apportioned NOL deduction Line 31 minus total of Lines 32 and 33	Mark if minus X	34	\$	4986.00
35	Apportioned NOL deduction Losses occurring in year 2000 and later		35	\$	.00
36	Total taxable income Line 34 minus Line 35	Mark if minus X	36	\$	4986.00
37	TAX 9.975% of Line 36. If less than \$100, enter \$100		37	\$	100.00
38	Minus Nonrefundable Credits from Schedule UB, Line 14		38	\$	.00
39	Net Tax (may not be less than \$100)		39	\$	100.00
40	Payments and Refundable Credits				
	(a) Tax paid, if any, with request for extension of time to file or paid with original return if this is an amended return		40a	\$	.00
	(b) 2009 estimated franchise tax payments		40b	\$	.00
	(c) Refundable credits from Schedule UB, Line 17		40c	\$	.00
41	Add lines 40(a), (b) and (c). Enter total		41	\$	.00
42	Tax due If Line 39 is larger, subtract Line 41 from Line 39		42	\$	100.00
43	Overpayment If Line 41 is larger, subtract Line 39 from Line 41		43	\$	.00
44	Amount you want to apply to your 2009 estimated franchise tax		44	\$	.00
45	Amount to be refunded Line 43 minus Line 44		45	\$	.00

Will this refund go to an account outside of the U.S.? See instructions

Payment due return - make payment payable to the D.C. Treasurer. Include your FEIN/SSN, "D-30" and tax year on your payment and attach it to the D-2030P voucher.
mail return and payment to: Office of Tax and Revenue, PO Box 7572, Washington, DC 20044-7572.

Refund or no payment due return - mail return to: Office of Tax and Revenue, PO Box 234, Washington, DC 20044-0234.

Your return is due by the 15th day of the fourth month following the close of the tax year.

Under penalties of law, I declare that I have examined this return and, to the best of my knowledge, it is correct. Declaration of paid preparer is based on the information available to the preparer.

PLEASE
SIGN
HEREPAID
PREPARER
ONLY

Officer's signature

Title

Date

Telephone number of person to contact

BELL & COMPANY LLP, 350 FIFTH AV
(STE 7412), NY, NY 10118

Preparer's signature (if other than taxpayer)

Date

Firm name

Firm address

Preparer's FEIN, SSN or PTIN 133565602

If you want to allow the preparer to discuss this return
with the Office of Tax and Revenue, mark here X

943103 01-18-10

Schedule A - COST OF GOODS SOLD (See specific instructions for Line 2.) Round cents to the nearest dollar. If an amount is zero, make no entry. Page 3

1. Inventory at beginning of year (if different from last year's closing inventory, attach an explanation).		\$	
2. Purchases.	\$		
Minus cost of items withdrawn for personal use.	\$		Enter result here →
3. Cost of Labor.			
4. Material and supplies.			
5. Other costs (attach statement) -- (Additional 30% and 50% federal bonus depreciation and additional IRC § 179 expenses are not allowed.)	STMT 1		1,593,988.
6. Total of lines 1 through 5.		\$	1,593,988.
7. Inventory at end of year.		\$	
8. Cost of goods sold (Line 6 minus Line 7). Enter here and on D-30, Line 2.		\$	1,593,988.
Method of inventory valuation used			

Schedule B - CONTRIBUTIONS AND/OR GIFTS (See specific instructions for Line 18.)

CHARITABLE CONTRIBUTIONS	\$	2,400.	\$	
TOTAL (Limited to 15% of net income - also enter on D-30, Line 18.)			\$	2,400.

Schedule C - TAXES (See specific instructions for Line 16.)

Type of Tax	Amount	Type of Tax	Amount
NY TAF TAX	\$ 1,064.		\$
PAYROLL TAX EXPENSE	4,249.		
TOTAL			\$ 5,313.

Schedule E - INTEREST EXPENSE (See specific instructions for Line 17.)

Name and Address of Payee	Amount	Name and Address of Payee	Amount
	\$		\$
TOTAL			\$

* Schedule D has been deleted.

TELCO EXPERTS LLC
261287244



090300141019

Schedule F - DC apportionment factor (See page 10 of the instructions.)

Carry all factors to six decimal places

Round cents to the nearest dollar. If an amount is zero, leave the line blank.

Column 1 TOTAL

Column 2 in DC

Column 3 Factor
(Column 2 divided by Column 1)

1. **PROPERTY FACTOR:** Average value of real estate and tangible personal property owned or rented to and used by the unincorporated business. \$ 00 \$ 00
 2. **PAYROLL FACTOR:** Total compensation paid or accrued by the unincorporated business. \$ 00 \$ 00
 3. **SALES FACTOR:** All gross receipts of the unincorporated business other than gross receipts from items of non-business income. \$ 2,399,588.00 \$ 00
 4. **SUM OF FACTORS:** (Add Column 3.)
 5. **DC APPORTIONMENT FACTOR:** Line 4 divided by 3 if there are 3 denominators. If fewer than 3, divide Line 4 by that number.
- Enter on D-30, line 28.

Schedule G - Other allowable deductions

Schedule H - Income not reported (claimed as nontaxable)
(See page 11 of instructions.)

Nature of Deduction	Amount	Nature of Income	Amount
SEE STATEMENT 2	\$		\$
TOTAL (Also enter on D-30, Line 21.)	\$ 180,123.	TOTAL	\$

Schedule I - BALANCE SHEETS (See page 11 of Instructions.)

	BEGINNING OF TAX YEAR		END OF TAX YEAR	
	AMOUNT	TOTAL	AMOUNT	TOTAL
Assets				
1. Cash.		102,308.		242,433.
2. Trade notes and accounts receivable. (a) MINUS: Allowance for bad debts.				
3. Inventories.				
4. Gov't obligations: (a) U.S. and its instrumentalities. (b) States, subdivisions thereof, etc.				
5. Other current assets (attach statement).				
6. Mortgage and real estate loans.				
7. Other investments.				
8. Buildings and other fixed depreciable assets. (a) MINUS: Accumulated depreciation.	32,521. 18,668.	13,853.	34,082. 25,771.	8,311.
9. Depletable assets (a) MINUS: Accumulated depletion.				
10. Land (net of any amortization).				
11. Intangible assets (amortizable only). (a) MINUS: Accumulated amortization.				
12. Other assets (attach statement).	STATEMENT 3	15,000.		15,000.
13. TOTAL ASSETS.		131,161.		265,744.
Liabilities - Capital				
14. Accounts payable.				
15. Mortgages, notes, bonds payable in less than 1 year.				75,814.
16. Other current liabilities (attach statement).	STATEMENT 4	63,581.		115,583.
17. Mortgages, notes, bonds payable in 1 year or more.				
18. Other liabilities (attach statement).	STATEMENT 5	2,500.		7,318.
19. Capital.		65,080.		67,029.
20. TOTAL LIABILITIES AND CAPITAL.		131,161.		265,744.

Schedule J - DISTRIBUTION AND RECONCILIATION OF NET INCOME (OR LOSS)

Round cents to the nearest dollar.

Page 5

Col. 1		Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8
Name and Address of Owner(s)/Mem	Social Security Number	Percentage of Time Devoted to this Business	Percentage of Ownership	Salary Claimed	Exemption Claimed	Net Loss DC Sources	Net Income (or Loss) from Outside DC	Total Income (or Loss) Not Taxable to the Unincorporated Business (Add Cols. 4 thru 7)
		%	%	\$	\$	\$	\$	\$
SEE FORM D-30, SCHEDULE K-1S ATTACHED								
TOTAL				\$	\$ 4,986.	\$	\$ 548,812.	\$ 553,798.

Col. 4 - See page 9 of Instructions.

Col. 5 - See page 10 of Instructions.

Col. 6 - Any loss amount from Line 31 of D-30.

Col. 7 - Enter the difference between Line 25 and Line 31 of D-30.

Enter total taxable income as shown on Line 34 of D-30

\$ -4,986.

Net income of Unincorporated Business from both within and outside DC (from Line 25 of D-30)

\$ 548,812.

SUPPLEMENTAL INFORMATION

1. During 2009, has the Internal Revenue Service made or proposed any adjustments to your federal income tax returns, or did you file any amended returns with the Internal Revenue Service? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> If "Yes", submit separately an amended Form D-30 and a detailed statement, concerning adjustments, to the Office of Tax and Revenue, PO Box 7572, Washington, DC 20044-7572.		2. PRINCIPAL BUSINESS ACTIVITY TELEPHONE SERVICES		3. DATE BUSINESS BEGAN 01022009	
		4. IF BUSINESS HAS TERMINATED, STATE REASON		5. TERMINATION DATE	
		6. TYPE OF OWNERSHIP (sole proprietor, partnership, etc.) LIMITED LIABILITY COMPANY			
7. Place where federal income tax return for period covered by this return was filed: CINCINNATI, OH					
8. Name(s) under which federal return for period covered by this return was filed: TELCO EXPERTS LLC					
9. Have you filed annual Federal Information Returns, (forms 1096 and 1099) pertaining to compensation payments for 2009?		Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	If no, please state reason:	
10. Is this return reported on the accrual basis?		Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	If no, check method used: <input type="checkbox"/> Cash basis <input type="checkbox"/> Other (specify)	
11. Did you withhold DC income tax from the wages of your DC employees during 2009?		Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	If no, state reason: NO EMPLOYEES IN DC DURING 2009	
12. Did you file a franchise tax return for the business with the District of Columbia for the year 2008? If yes, enter name under which return was filed:		Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	If no, state reason: 2009 IS INITIAL YEAR	
13. Does this return include income from more than one business conducted by the taxpayer? (If yes, list businesses and net income (loss) of each.)		Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>		
14. Is income from any other business or business interest owned by the proprietors of this business being reported in a separate return? (If yes, list names and addresses of the other businesses.)		Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>		
15. Is this business an adjunct of a corporation, or affiliated with any corporation? (If yes, explain affiliation to stockholders and proprietors.)		Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>		

INITIAL RETURN

DC D-30	COST OF GOODS SOLD - OTHER COSTS	STATEMENT	1
DESCRIPTION		AMOUNT	
ISP PROVIDER		953,433.	
INSTALLATION COSTS		243,586.	
HOST MONITORING		2,855.	
NUMBER INVENTORY		26,208.	
CONSULTING		256,202.	
COMMISSION EXPENSE		111,704.	
TOTAL TO FORM D-30, SCH A, LINE 5		1,593,988.	

DC D-30	OTHER DEDUCTIONS	STATEMENT	2
DESCRIPTION		AMOUNT	
EMPLOYEE BENEFIT PROGRAMS		5,366.	
ACCOUNTING		22,483.	
ADVERTISING AND MARKETING		14,543.	
ANSWERING SERVICE		1,573.	
BILLING EXPENSE		50,329.	
COMPUTER AND SOFTWARE EXPENSE		1,318.	
CREDIT CARD DISCOUNTS		7,278.	
DUES AND SUBSCRIPTIONS		1,495.	
FILING FEES		9,216.	
GENERAL INSURANCE		1,173.	
HOLIDAY EXPENSE		279.	
LEGAL		33,615.	
LICENSES AND PERMITS		804.	
MEALS AND ENTERTAINMENT		3,034.	
OFFICE SUPPLIES AND EXPENSE		6,569.	
OUTSIDE SERVICES		2,750.	
PAYROLL SERVICE		1,181.	
POSTAGE		2,185.	
TELEPHONE AND INTERNET ACCESS		5,753.	
TRAVEL		5,938.	
UTILITIES		1,384.	
WORKERS' COMPENSATION		296.	
SEC 179 DEPRECIATION		1,561.	
TOTAL TO FORM D-30, SCH G		180,123.	

DC D-30	OTHER ASSETS	STATEMENT	3
DESCRIPTION	BEGINNING OF TAXABLE YEAR	END OF TAXABLE YEAR	
SECURITY DEPOSITS	15,000.	15,000.	
TOTAL TO FORM D-30, SCH I, LINE 12	15,000.	15,000.	

DC D-30	OTHER CURRENT LIABILITIES	STATEMENT	4
DESCRIPTION	BEGINNING OF TAXABLE YEAR	END OF TAXABLE YEAR	
AMERICAN EXPRESS PAYABLE	41,972.		
SALES TAX PAYABLE	21,609.	115,583.	
TOTAL TO FORM D-30, SCH I, LINE 16	63,581.	115,583.	

DC D-30	OTHER LIABILITIES	STATEMENT	5
DESCRIPTION	BEGINNING OF TAXABLE YEAR	END OF TAXABLE YEAR	
CUSTOMER SECURITY DEPOSITS	2,500.	7,318.	
TOTAL TO FORM D-30, SCH I, LINE 18	2,500.	7,318.	

DISTRICT OF COLUMBIA UBT SCHEDULE K-1 EQUIVALENT	Partner's District of Columbia Distribution and Reconciliation of Net Income or Loss For Calendar Year 2009 or Fiscal Year Beginning _____, 2009; and Ending _____, _____.	2009
---	---	-------------

Partner's Name, Address and ZIP Code ESK CONSULTANTS LLC 237 MAYFAIR DRIVE BROOKLYN, NY 11234	Partner Number <u>1</u> Partner's Identifying Number 202113320 <hr/> Resident <input type="checkbox"/> Nonresident <input checked="" type="checkbox"/> Amended Schedule K-1 <input type="checkbox"/> Final Schedule K-1 <input type="checkbox"/>
---	---

Partnership's Name, Address and ZIP Code TELCO EXPERTS LLC 38 PARK AVENUE RUTHERFORD NJ 07070	Partnership's Identifying Number 261287244 Partner's Percentage 33.3333333 Percent of Time Devoted to Business
---	--

1 Salary Claimed	1.	_____
2 Exemption Claimed	2.	1,662.
3 Net Loss, if Any, D.C. Sources	3.	_____
4 Net Income (or Loss) from Sources Outside of D.C.	4.	182,937.
5 Total Income (or Loss) Not Taxable to The Unincorporated Business	5.	184,599.

COPY

DISTRICT OF COLUMBIA UBT SCHEDULE K-1 EQUIVALENT	Partner's District of Columbia Distribution and Reconciliation of Net Income or Loss For Calendar Year 2009 or Fiscal Year Beginning _____, 2009; and Ending _____, _____.	2009
---	---	-------------

Partner's Name, Address and ZIP Code ADAM GOLDBERG 33 WINDING WAY WAYNE, NJ 07470	Partner Number <u>2</u> Partner's Identifying Number 082503812 <hr/> Resident <input type="checkbox"/> Nonresident <input checked="" type="checkbox"/> Amended Schedule K-1 <input type="checkbox"/> Final Schedule K-1 <input type="checkbox"/>
---	---

Partnership's Name, Address and ZIP Code TELCO EXPERTS LLC 38 PARK AVENUE RUTHERFORD NJ 07070	Partnership's Identifying Number 261287244 Partner's Percentage <u>33.3333333</u> Percent of Time Devoted to Business
---	--

1 Salary Claimed	1.	
2 Exemption Claimed	2.	1,662.
3 Net Loss, if Any, D.C. Sources	3.	
4 Net Income (or Loss) from Sources Outside of D.C.	4.	182,938.
5 Total Income (or Loss) Not Taxable to The Unincorporated Business	5.	184,600.

COPY

DISTRICT OF COLUMBIA UBT SCHEDULE K-1 EQUIVALENT	Partner's District of Columbia Distribution and Reconciliation of Net Income or Loss For Calendar Year 2009 or Fiscal Year Beginning _____, 2009; and Ending _____, _____.	2009
---	---	-------------

Partner's Name, Address and ZIP Code PETER GOLDBERG 1520 YORK AVENUE NEW YORK, NY 10028	Partner Number <u>3</u> Partner's Identifying Number 082503829 <hr/> Resident <input type="checkbox"/> Nonresident <input checked="" type="checkbox"/> Amended Schedule K-1 <input type="checkbox"/> Final Schedule K-1 <input type="checkbox"/>
---	---

Partnership's Name, Address and ZIP Code TELCO EXPERTS LLC 38 PARK AVENUE RUTHERFORD NJ 07070	Partnership's Identifying Number 261287244 Partner's Percentage <u>33.3333334</u> Percent of Time Devoted to Business
---	--

1 Salary Claimed	1.	
2 Exemption Claimed	2.	1,662.
3 Net Loss, if Any, D.C. Sources	3.	
4 Net Income (or Loss) from Sources Outside of D.C.	4.	182,937.
5 Total Income (or Loss) Not Taxable to The Unincorporated Business	5.	184,599.

COPY

DCRA**District of Columbia Government****Corporations Division**

PO Box 92300

Washington DC 20090

DEPARTMENT OF CONSUMER & REGULATORY AFFAIRS**BRA-25 LLC**, Form Version 3, 12-31-09.**Two-Year Report for Foreign & Domestic Limited Liability Company.**

Use this form to file a two-year report for a domestic or foreign LLC.

Year of Filing: 2,009.**File Number:****Date of Filing:** 06/16/2010**Filing Fee:** 150

1. Entity Name.

TELCO EXPERTS LLC

2. Organized under the laws of which state or country.

NEW JERSEY

3. Name of Registered Agent and address of registered office in DC.

CORPORATION SERVICE COMPANY 1090 VERMONT AVENUE N.W. WASHINGTON, D

4. Address of principal office in the state of formation.

38 PARK AVENUE RUTHERFORD, NJ 07070

5. List all company's managers and members (attach list if needed).

TITLE	NAME	ADDRESS
MEMBER	ADAM GOLDBERG	33 WINDING WAY WAYNE, NJ 07470
MEMBER	ESK CONSULTANTS LLC	237 MAYFAIR DRIVE BROOKLYN, NY 11234
MEMBER	PETER GOLDBERG	1520 YORK AVENUE NEW YORK, NY 10028

FOREIGN LLCs: ANSWER 6-86. Date Organized
08/14/20077. Term of existence authorized
PERPETUAL

8. Is company in good standing in state / country where it is organized?

☒ Yes ☐ No

9. Select company representative executing this form.

☐ Manager☒ Member☐ Authorized Person

10. Signature

If you sign anywhere on this Form, you agree that you understand that anyone who makes a false statement anywhere on it can be punished by criminal penalties of a fine up to \$1000, imprisonment up to 180 days, or both, under DCOC § 22-2405.

Mail all forms and required payment to:

Department of Consumer and Regulatory Affairs
Corporations Division
PO Box 92300
Washington, DC 20090
Phone: (202) 442-4400

943491
01-20-10

2009 TAX RETURN FILING INSTRUCTIONS

ILLINOIS FORM IL-1065

FOR THE YEAR ENDING

DECEMBER 31, 2009

Prepared for	TELCO EXPERTS LLC 38 PARK AVENUE RUTHERFORD, NJ 07070
Prepared by	BELL & COMPANY LLP 350 FIFTH AVE STE 7412 NEW YORK, NY 10118-7412
To be signed and dated by	A MEMBER OF THE LLC
Amount of tax	BALANCE DUE \$29.00
Mail tax return to	ILLINOIS DEPARTMENT OF REVENUE P.O. BOX 19031 SPRINGFIELD, IL 62794-9031
Forms to be distributed to partners	ENCLOSED ARE COPIES OF SCHEDULE K-1-P TO BE DISTRIBUTED TO EACH PARTNER.
Return must be mailed on or before	APRIL 15, 2010
Special Instructions	MAKE CHECK PAYABLE TO ILLINOIS DEPARTMENT OF REVENUE. INCLUDE ILLINOIS FORM IL-1065-V WITH THE CHECK OR MONEY ORDER.

2010 ESTIMATED TAX FILING INSTRUCTIONS

ILLINOIS COMPOSITE FORM IL-1023-CES

FOR THE YEAR ENDING

DECEMBER 31, 2010

Prepared for	TELCO EXPERTS LLC 38 PARK AVENUE RUTHERFORD, NJ 07070																											
Prepared by	BELL & COMPANY LLP 350 FIFTH AVE STE 7412 NEW YORK, NY 10118-7412																											
Amount of tax	<table><tr><td>Total Estimated Tax</td><td>\$</td><td>60</td></tr><tr><td>Less credit from prior year</td><td>\$</td><td>0</td></tr><tr><td>Less amount already paid on 2010 estimate</td><td>\$</td><td>0</td></tr><tr><td>Balance due</td><td>\$</td><td>60</td></tr></table> <p>Payable in full or in installments as follows:</p> <table><thead><tr><th>Installment</th><th>Amount</th><th>Due Date</th></tr></thead><tbody><tr><td>No. 1</td><td>\$ 60</td><td>APRIL 15, 2010</td></tr><tr><td>No. 2</td><td>\$ NOT APPLICABLE</td><td></td></tr><tr><td>No. 3</td><td>\$ NOT APPLICABLE</td><td></td></tr><tr><td>No. 4</td><td>\$ NOT APPLICABLE</td><td></td></tr></tbody></table>	Total Estimated Tax	\$	60	Less credit from prior year	\$	0	Less amount already paid on 2010 estimate	\$	0	Balance due	\$	60	Installment	Amount	Due Date	No. 1	\$ 60	APRIL 15, 2010	No. 2	\$ NOT APPLICABLE		No. 3	\$ NOT APPLICABLE		No. 4	\$ NOT APPLICABLE	
Total Estimated Tax	\$	60																										
Less credit from prior year	\$	0																										
Less amount already paid on 2010 estimate	\$	0																										
Balance due	\$	60																										
Installment	Amount	Due Date																										
No. 1	\$ 60	APRIL 15, 2010																										
No. 2	\$ NOT APPLICABLE																											
No. 3	\$ NOT APPLICABLE																											
No. 4	\$ NOT APPLICABLE																											
Make check payable to	ILLINOIS DEPARTMENT OF REVENUE																											
Mail voucher and check (if applicable) to	ILLINOIS DEPARTMENT OF REVENUE P.O. BOX 19009 SPRINGFIELD, IL 62794-9009																											
Special Instructions																												

COPY

949241
08-19-09

Illinois Department of Revenue

IL-1065-V

IL-1065-V (R-10/09) ID: 2BX

Payment Voucher for Partnership
Replacement Tax

2009

FEIN 26-1287244 000 6

Mail to: Illinois Department of Revenue, P.O. Box 19031, Springfield, IL 62794-9031

IBT

TELCO EXPERTS LLC
38 PARK AVENUE
RUTHERFORD, NJ 07070

Make sure the Business Name, FEIN,
and Payment amount are correct.

Tax year ending

12 09
Month Year

\$ 29.00

WRITE YOUR FEIN ON YOUR CHECK

Print your payment amount on this line.

Preparer's Phone Number 212-683-6111

106581209 4 261287244 000 6 00000002900

Illinois Department of Revenue
2009 Form IL-1065
Partnership Replacement Tax Return

Due on or before the 15th day of the 4th month following the close of the tax year.



If this return is not for calendar year 2009, write your fiscal tax year here.

Tax year beginning _____, 2009, ending _____, _____

Write the amount you are paying.
\$ 29.

Step 1: Identify your partnership

A Write your business name and mailing address.

If you have an address change, or this is a first return, check this box. ☐

TELCO EXPERTS LLC

Name

C/O

38 PARK AVENUE

Mailing address

RUTHERFORD

City

NJ 07070

State ZIP

B Check the box if one of the following apply.

☐ first return ☐ final return (If final, write the date. _____)

C If this is a final return because you sold this business, write the date sold _____, and the new owner's FEIN. _____

D **Special Apportionment Formulas.** If you use a special apportionment formula, check the appropriate box and see Special Apportionment Formula instructions.

☐ Financial organizations ☐ Transportation companies

E Check if you are classified as an investment partnership. ☐

F Write your federal employer identification no. (FEIN).

26-1287244

G ☐ Check the box if you are a member of a unitary business group, and write the FEIN of the member filing the Schedule UB, Combined Apportionment for Unitary Business Groups.

H Write the state and ZIP code where your accounting records are kept. (Use the two-letter postal abbreviation. e.g., IL, GA, etc.)

NJ 07070

State ZIP

I If you are making the business income election to treat all nonbusiness income as business income, check here and write "0" on Lines 37 and 45. ☐

J Check if you are making an IRC § 761 election. ☐

K If you have completed the following federal forms, check the box and **attach** them to this return.

☐ Federal Form 8886 ☐ Federal Sch. M-3

Step 2: Figure your ordinary income or loss

Attach your payment here.

- 1 Ordinary income or loss, or equivalent from federal Schedule K.
- 2 Net income or loss from all rental real estate activities.
- 3 Net income or loss from other rental activities.
- 4 Portfolio income or loss.
- 5 Net IRC Section 1231 gain or loss from involuntary conversions due to casualty and theft.
- 6 All other items of income or loss that were not included in the computation of income or loss on Page 1 of U.S. Form 1065 or 1065-B. See instructions. Identify: _____
- 7 Add Lines 1 through 6. This is your ordinary income or loss.

1	<u>9,304</u>	.00
2	<u> </u>	.00
3	<u> </u>	.00
4	<u> </u>	.00
5	<u> </u>	.00
6	<u> </u>	.00
7	<u>9,304</u>	.00

Step 3: Figure your unmodified base income or loss

- 8 Charitable contributions.
- 9 Expense deduction under IRC Section 179.
- 10 Interest on investment indebtedness.
- 11 All other items of expense that were not deducted in the computation of ordinary income or loss on Page 1 of U.S. Form 1065 or 1065-B. See instructions. Identify: _____
- 12 Add Lines 8 through 11.
- 13 Subtract Line 12 from Line 7. This amount is your total unmodified base income or loss.

8	<u>2,400</u>	.00
9	<u>1,561</u>	.00
10	<u> </u>	.00
11	<u> </u>	.00
12	<u>3,961</u>	.00
13	<u>5,343</u>	.00

NS DR _____

IL-1065 (R-12/09)

949151 12-12-09

ID: 2BX

Page 1

14 Write your unmodified base income from Line 13.

14 5,343 .00

Step 4: Figure your income or loss

15 State, municipal, and other interest income excluded from Line 14.

15 .00

16 Illinois replacement tax deducted in arriving at Line 14.

16 .00

17 Illinois Special Depreciation addition. **Attach** Form IL-4562.

17 .00

18 Related-party expenses addition. **Attach** Schedule 80/20.

18 .00

19 Distributive share of additions. **Attach** Schedule K-1-P or K-1-T.

19 .00

20 Guaranteed payments to partners from U.S. Form 1065.

20 539,000 .00

21 The amount of loss distributable to a partner subject to replacement tax. **Attach** Schedule B.

21 .00

22 Other additions. **Attach** Illinois Schedule M (for businesses).

22 .00

23 Add Lines 14 through 22. This amount is your income or loss.

23 544,343 .00

Step 5: Figure your Illinois base income or net loss

24 Interest income from U.S. Treasury obligations or other exempt federal obligations.

24 .00

25 August 1, 1969, valuation limitation amount. **Attach** Schedule F.

25 .00

26 Personal service income or reasonable allowance for compensation of partners.

26 .00

27 Share of income distributable to a partner subject to replacement tax. **Attach** Schedule B.

27 .00

28 Expenses incurred in producing certain federally tax-exempt income or federal credits.

28 .00

29 Enterprise Zone or River Edge Redevelopment Zone

Dividend subtraction. **Attach** Schedule 1299-A.

29 .00

30 High Impact Business Dividend subtraction. **Attach** Schedule 1299-A.

30 .00

31 Illinois Special Depreciation subtraction. **Attach** Form IL-4562.

31 5,542 .00

32 Related-party expenses subtraction. **Attach** Schedule 80/20.

32 .00

33 Distributive share of subtractions. **Attach** Schedule K-1-P or K-1-T.

33 .00

34 Other subtractions. **Attach** Schedule M (for businesses).

34 .00

35 Total subtractions. Add Lines 24 through 34.

35 5,542 .00

36 Base income or net loss. Subtract Line 35 from Line 23.

36 538,801 .00

STOP If the amount on Line 36 is derived inside and outside Illinois, complete Step 6; otherwise go to Step 7.**Step 6: Figure your income allocable to Illinois**37 Nonbusiness income or loss. **Attach** Schedule NB.

37 .00

38 Non-unitary partnership business income or loss included in Line 36.

38 .00

39 Add Lines 37 and 38.

39 .00

40 Business income or loss. Subtract Line 39 from Line 36.

40 538,801 .00

41 Total sales everywhere. This amount cannot be negative.

41 2,399,588 .00

42 Total sales inside Illinois. This amount cannot be negative.

42 8,778 .00

43 Apportionment factor. Divide Line 42 by Line 41 (carry to six decimal places).

43 .003658

44 Business income or loss apportionable to Illinois. Multiply Line 40 by Line 43.

44 1,971 .00

45 Nonbusiness income or loss allocable to Illinois. **Attach** Schedule NB.

45 .00

46 Non-unitary partnership business income or loss apportionable to Illinois.

46 .00

47 Base income or net loss allocable to Illinois. Add Lines 44 through 46.

47 1,971 .00



**Step 7: Figure your net income**

48	Base income or net loss from Step 5, Line 36, or Step 6, Line 47.	48	1,971.00
49	Illinois net loss deduction. Attach Schedule NLD. If Line 48 is zero or a negative amount, write "0".	49	7.00
50	Income after NLD. Subtract Line 49 from Line 48.	50	1,964.00
51	Write the amount from Step 5, Line 36.	51	538,801.00
52	Divide Line 48 by Line 51. (This figure cannot be greater than "1".)	52	.004
53	Exemption allowance. Multiply Line 52 by \$1,000. (Short-year filers, see instructions.)	53	4.00
54	Net income. Subtract Line 53 from Line 50.	54	1,960.00

Step 8: Figure your net replacement tax

55	Write the amount from Line 54.	55	1,960.00
56	Replacement tax. Multiply Line 55 by 1.5% (.015).	56	29.00
57	Recapture of investment credits. Attach Schedule 4255.	57	.00
58	Replacement tax before investment credits. Add Lines 56 and 57.	58	29.00
59	Investment credits. Attach Form IL-477.	59	.00
60	Net replacement tax. Subtract Line 59 from Line 58. Write "0" if this is a negative amount.	60	29.00

Step 9: Figure your refund or balance due

61	Payments		
a	Credit from 2008 overpayment.	a	.00
b	Form IL-505-B (extension) payment.	b	.00
c	Pass-through entity payments. Attach Schedule K-1-P or K-1-T.	c	.00
62	Total payments. Add Lines 61a through 61c.	62	.00
63	Overpayment. If Line 62 is greater than Line 60, subtract Line 60 from Line 62.	63	
64	Amount to be credited to 2010.	64	.00
65	Refund. Subtract Line 64 from Line 63. This is the amount to be refunded.	65	
66	Tax Due. If Line 60 is greater than Line 62, subtract Line 62 from Line 60. This is the amount you owe.	66	29.

► **Make your check payable to "Illinois Department of Revenue" and attach to the first page of this form.** ◀
Special Note ► Write the amount of your payment on the top of Page 1 in the space provided.

Step 10: Sign here

Under penalties of perjury, I state that I have examined this return and, to the best of my knowledge, it is true, correct, and complete.

Signature of partner	Date	MEMBER	Title	Phone
----------------------	------	--------	-------	-------

Signature of preparer	Date	13-3565602	Preparer's Social Security number or firm's FEIN
-----------------------	------	------------	--

BELL & COMPANY LLP	350 FIFTH AVE STE 7412	212-683-6111
Preparer firm's name (or yours, if self-employed)	NEW YORK, NY 10118-7412	Phone

► **Mail this return to: Illinois Department of Revenue, P.O. Box 19031, Springfield, IL 62794-9031** ◀

This form is authorized as outlined by the Illinois Income Tax Act. Disclosure of this information is REQUIRED. Failure to provide information could result in a penalty. This form has been approved by the Forms Management Center. IL-492-0073

Illinois Department of Revenue
Schedule B
Partners' or Shareholders' Identification
Attach to your Form IL-1065 or Form IL-1120-ST



Year ending
12 09
Month Year
IL Attachment no. 1

Write your name as shown on your Form IL-1065 or Form IL-1120-ST.

Write your federal employer identification number (FEIN).

TELCO EXPERTS LLC

26-1287244

Step 1: Provide the following information

1 Write the amount of base income or net loss from your Form IL-1065 or Form IL-1120-ST, Line 48. 1,971.
2 Write the apportionment factor from your Form IL-1065 or Form IL-1120-ST, Line 43. .003658

Step 2: Identify your partners or shareholders. Attach additional sheets if necessary.

A	B	C	D	E	F	G
Name and Address	SSN or FEIN	Partner or Shareholder type (See instructions.)	Total amount of base income (loss) distributable (See inst.)	Member subject to Illinois replacement tax (See inst.)	Pass-through entity payment amount (See inst.)	Excluded from pass-through entity payments (See inst.)
1 ESK CONSULTANTS LLC 237 MAYFAIR DRIVE BROOKLYN, NY 11234	20-2113320	I	228,934.	<input type="checkbox"/>		C
2 ADAM GOLDBERG 33 WINDING WAY WAYNE, NJ 07470	082-50-3812	I	154,933.	<input type="checkbox"/>		C
3 PETER GOLDBERG 1520 YORK AVENUE NEW YORK, NY 10028	082-50-3829	I	154,934.	<input type="checkbox"/>		C
4				<input type="checkbox"/>		
5				<input type="checkbox"/>		
6				<input type="checkbox"/>		

7 Add the amounts shown in Column D for partners or shareholders for which you have entered a check mark in Column E. Write the total here. (See instructions.)

7

Schedule NLD

For Illinois net losses arising in tax years ending on or after December 31, 1986.

Attach to your Form IL-1120, IL-1120-ST, IL-1041, IL-1065, or any amended return.

**Illinois Net
Loss Deduction**

Carry year ending

12

Month

09

Year

IL Attachment No. 6

Write your name as shown on your return.

Write your federal employer identification number (FEIN).

TELCO EXPERTS LLC**26-1287244****Step 1: Figure your Illinois net loss deduction (NLD)**

Read the instructions before completing this schedule.

"Carry year" is the year to which the loss is being carried.

Write all amounts as positive figures.

	A	B	C
	Earliest loss year ending Month Year	Loss year ending Month Year	Loss year ending Month Year
1 Write your reported Illinois net loss. See instructions.	<u>12/08</u> 7.		
2a Write the carry year and the amount of Illinois net loss previously carried back or forward. See instructions.	Month Year Loss carried	Month Year Loss carried	Month Year Loss carried
b	Month Year Loss carried	Month Year Loss carried	Month Year Loss carried
c	Month Year Loss carried	Month Year Loss carried	Month Year Loss carried
2d Add Lines 2a through 2c. This is your total amount of loss previously carried.	<u>0.</u>		
3 Subtract Line 2d from Line 1. This is your remaining Illinois net loss.	<u>7.</u>		
4 Write the Illinois base income for this carry year. See instructions.	<u>1,971.</u>		
5 Write the lesser of Line 3 or Line 4. This is your Illinois net loss deduction (NLD).	<u>7.</u>	Write Line 6 from previous column	Write Line 6 from previous column
6 Subtract Line 5 from Line 4. This is your remaining income after NLD.	<u>1,964.</u>		
7 Subtract Line 5 from Line 3. This is your remaining NLD for subsequent years.	<u>0.</u>		

Total of Columns A, B, and C, Line 5.
See instructions.**Remember:** You must attach supporting documentation to this schedule.**Step 2: Identify the loss year company**

Complete this part only if the loss shown on Step 1, Line 1, originated from a company other than the one filing this return.

Write the FEIN of the company and the reason (e.g., merger) you are allowed to use that company's losses.

A	B	C
8 FEIN: _____ Reason: _____	9 FEIN: _____ Reason: _____	10 FEIN: _____ Reason: _____



**IL-4562****Special Depreciation**For tax years ending on or after September 11, 2001.
Attach to your Illinois tax return.12 2009

Month Year

IL Attachment No. 11

Step 1: Provide the following informationTELCO EXPERTS LLC26-1287244

Write your name as shown on your return.

Write your Social Security number (SSN) or
federal employer identification number (FEIN).**Special Note → You must read the instructions before completing Form IL-4562****Step 2: Figure your Illinois special depreciation addition**

- 1 Write the total amount claimed as a special depreciation allowance on federal Form 4562, Depreciation and Amortization, Line 14 or Line 25, for property acquired after September 10, 2001. 1 _____
- 2 **Individuals only:** Write the total amount claimed as a special depreciation allowance from federal Form 2106, Employee Business Expenses. 2 _____
- 3 **Last year of regular depreciation:** Write the total amount of all Illinois depreciation subtractions claimed on prior year IL-4562 forms, Step 3, Line 8, for this property. 3 _____
- 4 Add Lines 1 through 3. This is your Illinois special depreciation addition. Write the total here and see instructions for the list of Illinois form and line references to report this addition. 4 _____

Step 3: Figure your Illinois depreciation subtraction

- 5a Write the portion of depreciation allowance claimed on federal Form 4562, Line 17, plus Line 19, Column g, plus Line 26, Column h, **only** for property for which you reported an addition modification for this tax year or any prior tax year on Form IL-4562, Step 2, Line 1, for bonus depreciation **equal to 30 percent** of your basis in the property. 5a _____
- b **Individuals only:** If you completed a federal Form 2106 for this tax year, write the portion of any depreciation deductions included in Lines 4 and 38 for which you reported an addition modification for this tax year or any prior tax year on Form IL-4562, Step 2, Line 2, for bonus depreciation **equal to 30 percent** of your basis in the property. 5b _____
- c Add Lines 5a and 5b. 5c _____
- 6 Multiply Line 5c by 42.9% (0.429). 6 _____
- 7a Write the portion of depreciation allowance claimed on federal Form 4562, Line 17, plus Line 19, Column g, plus Line 26, Column h, **only** for property for which you reported an addition modification for this tax year or any prior tax year on Form IL-4562, Step 2, Line 1, for bonus depreciation **equal to 50 percent** of your basis in the property. 7a 5,542.
- b **Individuals only:** If you completed a federal Form 2106 for this tax year, write the portion of any depreciation deductions included in Lines 4 and 38 **only** for property for which you reported an addition modification for this tax year or any prior tax year on Form IL-4562, Step 2, Line 2, for bonus depreciation **equal to 50 percent** of your basis in the property. 7b _____
- c Add Lines 7a and 7b. 7c 5,542.
- d For tax years ending on or before December 31, 2005, multiply Line 7c by 42.9% (0.429). For tax years ending after December 31, 2005, write the amount from Line 7c. 7d 5,542.
- 8 Add Lines 6 and 7d. 8 5,542.
- 9 **Last year of regular depreciation:** Write the Illinois special depreciation addition reported on any prior year Form IL-4562, Step 2, Line 1 plus Line 2, for that asset. 9 _____
- 10 Add Lines 8 and 9. This is your Illinois depreciation subtraction for this year. Write the total here and see instructions for the list of Illinois form and line references to report this subtraction. 10 5,542.

→ Attach this form to your Illinois return. ←

Illinois Department of Revenue
Schedule K-1-P

To be completed by partnerships filing Form IL-1065 or S corporations filing Form IL-1120-ST.
Partners and Shareholders receiving Schedule K-1-P should attach this to their Illinois tax return.

**Partner's or Shareholder's Share of Income,
Deductions, Credits, and Recapture**

Year ending

12 09

Month Year

IL Attachment No. 10

Step 1: Identify your partnership or S corporation

1 Check your business type ☒ partnership ☐ S corporation

2 **TELCO EXPERTS LLC**

Write your name as shown on your Form IL-1065 or Form IL-1120-ST.

3 **26-1287244**

Write your federal employer identification number (FEIN).

4 Write the apportionment factor from Form IL-1065, Line 42 or Form IL-1120-ST,
Line 43. Otherwise, write "1." **.003658**

Step 2: Identify your partner or shareholder

5 **ESK CONSULTANTS LLC**

Name

6 **237 MAYFAIR DRIVE**

Mailing address

BROOKLYN, NY 11234

City

State

ZIP

7 **20-2113320**

Social Security number or FEIN

8 **33.3333333**

Share (%)

9 Check the appropriate box

☒ individual ☐ corporation ☐ trust
☐ partnership ☐ S corporation ☐ estate

Step 3: Figure your partner's or shareholder's share of your nonbusiness income

- 10 Interest
11 Dividends
12 Rental income
13 Patent royalties
14 Copyright royalties
15 Other royalty income
16 Capital gain or loss from real property
17 Capital gain or loss from tangible personal property
18 Capital gain or loss from intangible personal property
19 Other income and expense

Specify

A
Member's share
(see instructions)

B
Nonresident member's
share allocable to Illinois

10		
11		
12		
13		
14		
15		
16		
17		
18		
19		

Step 4: Figure your partner's or shareholder's share of your business income (loss)

- 20 Ordinary income (loss) from trade or business activity
21 Net income (loss) from rental real estate activities
22 Net income (loss) from other rental activities
23 Interest
24 Dividends
25 Royalties
26 Net short-term capital gain (loss)
27 Net long-term capital gain (loss). (Total for year)
28 Unrecaptured Section 1250 gain
29 Guaranteed payments to partner (U.S. Form 1065 only)
30 Net Section 1231 gain (loss) (other than casualty or theft)
31 Other income and expense **SEE STATEMENT**

Specify

A
Member's share
from U.S. Schedule K-1,
less nonbusiness income

B
Nonresident member's
share apportioned to Illinois

20	3,101.	11.
21		
22		
23		
24		
25		
26		
27		
28		
29	229,000.	838.
30		
31	-1,320.	-5.



Step 5: Figure your partner's or shareholder's share of Illinois additions and subtractions

	A Member's share from Form IL-1065 or IL-1120-ST	B Nonresident member's share apportioned or allocated to Illinois
Additions		
32 Federally tax-exempt interest income	32	
33 Illinois replacement tax deducted	33	
34 Illinois Special Depreciation addition	34	
35 Related-Party Expenses addition	35	
36 Distributive share of additions	36	
37 Other additions (from Illinois Schedule M for businesses)	37	
Subtractions		
38 a Interest from U.S. Treasury obligations (business income)	38a	
b Interest from U.S. Treasury obligations (nonbusiness income)	38b	
39 Certain federally-disallowed deductions	39	
40 Enterprise Zone or River Edge Redevelopment Zone Dividend subtraction	40	
41 High Impact Business Dividend subtraction	41	
42 Contribution subtraction (Form IL-1120-ST filers only)	42	
43 Interest subtraction - Enterprise Zones or River Edge Redevelopment Zone (Form IL-1120-ST financial organizations only)	43	
44 Interest subtraction - High Impact Business within a Foreign Trade Zone (Form IL-1120-ST financial organizations only)	44	
45 Illinois Special Depreciation subtraction	45 1,847.	7.
46 Related-Party Expenses subtraction	46	
47 Distributive share of subtractions	47	
48 Other subtractions (from Illinois Schedule M for businesses)	48	

Step 6: Figure your partner's or shareholder's (except a corporate partner or shareholder) share of your Illinois August 1, 1969, appreciation amounts

	A Member's share from Illinois Schedule F (Form IL-1065 or IL-1120-ST)	B Nonresident member's share apportioned or allocated to Illinois
49 Section 1245 and 1250 gain	49	
50 Section 1231 gain	50	
51 Section 1231 gain less casualty and theft gain (See instructions.)	51	
52 Capital gain	52	

Step 7: Figure your partner's or shareholder's share of your Illinois credits and recapture and pass-through entity payments

	A Member's or nonresident member's share from Illinois tax return
53 Illinois credits	
a Film Production Services Tax Credit	53a
b Enterprise Zone or River Edge Redevelopment Zone Investment Credit	53b
c Tax Credit for Affordable Housing Donations	53c
d Economic Development for a Growing Economy (EDGE) Tax Credit	53d
e Research & Development Tax Credit	53e
f Ex-felons Jobs Credit	53f
g Veterans Jobs Credit	53g
h Student-Assistance Contribution Credit	53h
i Replacement Tax Investment Credits (See instructions.)	53i
54 Recapture	
a Enterprise Zone or River Edge Redevelopment Zone Investment Credit recapture	54a
b Replacement Tax Investment Credit recapture	54b
55 a Pass-through entity payment (See instructions.)	55a
b Composite return payment (See instructions.)	55b 25.



IL SCH K-1-P

OTHER BUSINESS INCOME AND EXPENSE

DESCRIPTION

TOTAL

NONRESIDENT

CHARITABLE CONTRIBUTIONS

-800.

-3.

SECTION 179 EXPENSE

-520.

-2.

TOTALS TO SCHEDULE K-1-P, LINE 31

-1,320.

-5.

IL SCH K-1-P

PARTNER SHARE OF INCOME AND TAX PAID

PARTNER SHARE OF INCOME INCLUDED ON FORM IL-1023-C

837.

COPY

Illinois Department of Revenue
Schedule K-1-P

To be completed by partnerships filing Form IL-1065 or S corporations filing Form IL-1120-ST
Partners and Shareholders receiving Schedule K-1-P should attach this to their Illinois tax return.

**Partner's or Shareholder's Share of Income,
Deductions, Credits, and Recapture**

Year ending
12 **09**
Month Year

IL Attachment No. 10

Step 1: Identify your partnership or S corporation

1 Check your business type ☒ partnership ☐ S corporation

2 **TELCO EXPERTS LLC**

Write your name as shown on your Form IL-1065 or Form IL-1120-ST.

3 **26-1287244**

Write your federal employer identification number (FEIN).

4 Write the apportionment factor from Form IL-1065, Line 42 or Form IL-1120-ST,
Line 43. Otherwise, write "1." **.003658**

Step 2: Identify your partner or shareholder

5 **ADAM GOLDBERG**

Name

7 **082-50-3812**

Social Security number or FEIN

6 **33 WINDING WAY**

Mailing address

8 **33.3333333**

Share (%)

WAYNE, NJ 07470

City

State

ZIP

9 Check the appropriate box

☒ individual ☐ corporation ☐ trust
☐ partnership ☐ S corporation ☐ estate

Step 3: Figure your partner's or shareholder's share of your nonbusiness income

A
Member's share
(see instructions)

B
Nonresident member's
share allocable to Illinois

- 10 Interest
11 Dividends
12 Rental income
13 Patent royalties
14 Copyright royalties
15 Other royalty income
16 Capital gain or loss from real property
17 Capital gain or loss from tangible personal property
18 Capital gain or loss from intangible personal property
19 Other income and expense

Specify

10 _____
11 _____
12 _____
13 _____
14 _____
15 _____
16 _____
17 _____
18 _____
19 _____

Step 4: Figure your partner's or shareholder's share of your business income (loss)

A
Member's share
from U.S. Schedule K-1,
less nonbusiness income

B
Nonresident member's
share apportioned to Illinois

- 20 Ordinary income (loss) from trade or business activity
21 Net income (loss) from rental real estate activities
22 Net income (loss) from other rental activities
23 Interest
24 Dividends
25 Royalties
26 Net short-term capital gain (loss)
27 Net long-term capital gain (loss). (Total for year)
28 Unrecaptured Section 1250 gain
29 Guaranteed payments to partner (U.S. Form 1065 only)
30 Net Section 1231 gain (loss) (other than casualty or theft)
31 Other income and expense **SEE STATEMENT**

Specify

20 **3,102.**
21 _____
22 _____
23 _____
24 _____
25 _____
26 _____
27 _____
28 _____
29 **155,000.**
30 _____
31 **-1,321.**

11.
567.
-5.



Step 5: Figure your partner's or shareholder's share of Illinois additions and subtractions

	A Member's share from Form IL-1065 or IL-1120-ST	B Nonresident member's share apportioned or allocated to Illinois
Additions		
32 Federally tax-exempt interest income	32	
33 Illinois replacement tax deducted	33	
34 Illinois Special Depreciation addition	34	
35 Related-Party Expenses addition	35	
36 Distributive share of additions	36	
37 Other additions (from Illinois Schedule M for businesses)	37	
Subtractions		
38 a Interest from U.S. Treasury obligations (business income)	38a	
b Interest from U.S. Treasury obligations (nonbusiness income)	38b	
39 Certain federally-disallowed deductions	39	
40 Enterprise Zone or River Edge Redevelopment Zone Dividend subtraction	40	
41 High Impact Business Dividend subtraction	41	
42 Contribution subtraction (Form IL-1120-ST filers only)	42	
43 Interest subtraction - Enterprise Zones or River Edge Redevelopment Zone (Form IL-1120-ST financial organizations only)	43	
44 Interest subtraction - High Impact Business within a Foreign Trade Zone (Form IL-1120-ST financial organizations only)	44	
45 Illinois Special Depreciation subtraction	45 1,848.	7.
46 Related-Party Expenses subtraction	46	
47 Distributive share of subtractions	47	
48 Other subtractions (from Illinois Schedule M for businesses)	48	

Step 6: Figure your partner's or shareholder's (except a corporate partner or shareholder) share of your Illinois August 1, 1969, appreciation amounts

	A Member's share from Illinois Schedule F (Form IL-1065 or IL-1120-ST)	B Nonresident member's share apportioned or allocated to Illinois
49 Section 1245 and 1250 gain	49	
50 Section 1231 gain	50	
51 Section 1231 gain less casualty and theft gain (See instructions.)	51	
52 Capital gain	52	

Step 7: Figure your partner's or shareholder's share of your Illinois credits and recapture and pass-through entity payments

	A Member's or nonresident member's share from Illinois tax return
53 Illinois credits	
a Film Production Services Tax Credit	53a
b Enterprise Zone or River Edge Redevelopment Zone Investment Credit	53b
c Tax Credit for Affordable Housing Donations	53c
d Economic Development for a Growing Economy (EDGE) Tax Credit	53d
e Research & Development Tax Credit	53e
f Ex-felons Jobs Credit	53f
g Veterans Jobs Credit	53g
h Student-Assistance Contribution Credit	53h
i Replacement Tax Investment Credits (See instructions.)	53i
54 Recapture	
a Enterprise Zone or River Edge Redevelopment Zone Investment Credit recapture	54a
b Replacement Tax Investment Credit recapture	54b
55 a Pass-through entity payment (See instructions.)	55a
b Composite return payment (See instructions.)	55b 17.



IL SCH K-1-P OTHER BUSINESS INCOME AND EXPENSE

DESCRIPTION	TOTAL	NONRESIDENT
CHARITABLE CONTRIBUTIONS	-800.	-3.
SECTION 179 EXPENSE	-521.	-2.
TOTALS TO SCHEDULE K-1-P, LINE 31	-1,321.	-5.

IL SCH K-1-P PARTNER SHARE OF INCOME AND TAX PAID

PARTNER SHARE OF INCOME INCLUDED ON FORM IL-1023-C

566.

COPY

Illinois Department of Revenue
Schedule K-1-P

**Partner's or Shareholder's Share of Income,
Deductions, Credits, and Recapture**

Year ending

12 09

Month Year

To be completed by partnerships filing Form IL-1065 or S corporations filing Form IL-1120-ST

Partners and Shareholders receiving Schedule K-1-P should attach this to their Illinois tax return.

IL Attachment No. 10

Step 1: Identify your partnership or S corporation

1 Check your business type ☒ partnership ☐ S corporation

2 **TELCO EXPERTS LLC**

Write your name as shown on your Form IL-1065 or Form IL-1120-ST.

3 **26-1287244**

Write your federal employer identification number (FEIN).

4 Write the apportionment factor from Form IL-1065, Line 42 or Form IL-1120-ST,
Line 43. Otherwise, write "1." **.003658**

Step 2: Identify your partner or shareholder

5 **PETER GOLDBERG**

Name

6 **1520 YORK AVENUE**

Mailing address

NEW YORK, NY 10028

City

State

ZIP

7 **082-50-3829**

Social Security number or FEIN

8 **33.3333334**

Share (%)

9 Check the appropriate box

☒ individual ☐ corporation ☐ trust
☐ partnership ☐ S corporation ☐ estate

Step 3: Figure your partner's or shareholder's share of your nonbusiness income

- 10 Interest
11 Dividends
12 Rental income
13 Patent royalties
14 Copyright royalties
15 Other royalty income
16 Capital gain or loss from real property
17 Capital gain or loss from tangible personal property
18 Capital gain or loss from intangible personal property
19 Other income and expense

Specify

A
Member's share
(see instructions)

B
Nonresident member's
share allocable to Illinois

10		
11		
12		
13		
14		
15		
16		
17		
18		
19		

Step 4: Figure your partner's or shareholder's share of your business income (loss)

- 20 Ordinary income (loss) from trade or business activity
21 Net income (loss) from rental real estate activities
22 Net income (loss) from other rental activities
23 Interest
24 Dividends
25 Royalties
26 Net short-term capital gain (loss)
27 Net long-term capital gain (loss). (Total for year)
28 Unrecaptured Section 1250 gain
29 Guaranteed payments to partner (U.S. Form 1065 only)
30 Net Section 1231 gain (loss) (other than casualty or theft)
31 Other income and expense

Specify

SEE STATEMENT

A
Member's share
from U.S. Schedule K-1,
less nonbusiness income

B
Nonresident member's
share apportioned to Illinois

20	3,101.	11.
21		
22		
23		
24		
25		
26		
27		
28		
29	155,000.	567.
30		
31	-1,320.	-5.



Step 5: Figure your partner's or shareholder's share of Illinois additions and subtractions

	A Member's share from Form IL-1065 or IL-1120-ST	B Nonresident member's share apportioned or allocated to Illinois
Additions		
32 Federally tax-exempt interest income	32	
33 Illinois replacement tax deducted	33	
34 Illinois Special Depreciation addition	34	
35 Related-Party Expenses addition	35	
36 Distributive share of additions	36	
37 Other additions (from Illinois Schedule M for businesses)	37	
Subtractions		
38 a Interest from U.S. Treasury obligations (business income)	38a	
b Interest from U.S. Treasury obligations (nonbusiness income)	38b	
39 Certain federally-disallowed deductions	39	
40 Enterprise Zone or River Edge Redevelopment Zone Dividend subtraction	40	
41 High Impact Business Dividend subtraction	41	
42 Contribution subtraction (Form IL-1120-ST filers only)	42	
43 Interest subtraction - Enterprise Zones or River Edge Redevelopment Zone (Form IL-1120-ST financial organizations only)	43	
44 Interest subtraction - High Impact Business within a Foreign Trade Zone (Form IL-1120-ST financial organizations only)	44	
45 Illinois Special Depreciation subtraction	45 1,847.	7.
46 Related-Party Expenses subtraction	46	
47 Distributive share of subtractions	47	
48 Other subtractions (from Illinois Schedule M for businesses)	48	

Step 6: Figure your partner's or shareholder's (except a corporate partner or shareholder) share of your Illinois August 1, 1969, appreciation amounts

	A Member's share from Illinois Schedule F (Form IL-1065 or IL-1120-ST)	B Nonresident member's share apportioned or allocated to Illinois
49 Section 1245 and 1250 gain	49	
50 Section 1231 gain	50	
51 Section 1231 gain less casualty and theft gain (See instructions.)	51	
52 Capital gain	52	

Step 7: Figure your partner's or shareholder's share of your Illinois credits and recapture and pass-through entity payments

	A Member's or nonresident member's share from Illinois tax return
53 Illinois credits	
a Film Production Services Tax Credit	53a
b Enterprise Zone or River Edge Redevelopment Zone Investment Credit	53b
c Tax Credit for Affordable Housing Donations	53c
d Economic Development for a Growing Economy (EDGE) Tax Credit	53d
e Research & Development Tax Credit	53e
f Ex-felons Jobs Credit	53f
g Veterans Jobs Credit	53g
h Student-Assistance Contribution Credit	53h
i Replacement Tax Investment Credits (See instructions.)	53i
54 Recapture	
a Enterprise Zone or River Edge Redevelopment Zone Investment Credit recapture	54a
b Replacement Tax Investment Credit recapture	54b
55 a Pass-through entity payment (See instructions.)	55a
b Composite return payment (See instructions.)	55b 17.



IL SCH K-1-P

OTHER BUSINESS INCOME AND EXPENSE

DESCRIPTION

TOTAL

NONRESIDENT

CHARITABLE CONTRIBUTIONS

-800.

-3.

SECTION 179 EXPENSE

-520.

-2.

TOTALS TO SCHEDULE K-1-P, LINE 31

-1,320.

-5.

IL SCH K-1-P

PARTNER SHARE OF INCOME AND TAX PAID

PARTNER SHARE OF INCOME INCLUDED ON FORM IL-1023-C

566.

COPY

Step 1: Complete the composite estimated tax worksheet

1 Write the amount of composite income expected in 2010. (See Form IL-1023-C instructions.)

1 1,969.

2 Total estimated income tax. Multiply Line 1 by 3% (.03).

2 59.**Complete Lines 3 and 4 only if you wish to estimate replacement tax due for any trust members.**

Otherwise, go to Line 5.

3 Write the amount of estimated composite income included in Line 1 that is subject to replacement tax.

3 _____

4 Total estimated replacement tax. Multiply Line 3 by 1.5% (.015).

4 _____

5 Add Lines 2 and 4.

ROUNDED TO

5 59.

6 Write the amount of Illinois tax credits and pass-through entity payments expected in 2010.

6 _____

7 Write the amount of any 2009 overpayment credited to 2010.

7 _____

8 Add Lines 6 and 7.

8 _____

9 Subtract Line 8 from Line 5.

9 59.

10 Divide the amount on Line 9 by 4. This is the amount of each of your estimated payments.

* 10 15.**Step 2: Complete the estimated tax voucher**

* VOUCHER 1

60.

1 Complete the voucher. Fiscal year filers see "When should I file and pay?"

2 Write the federal employer identification number (FEIN) of the partnership or S corporation and the tax year ending.

3 Write the name and address of the partnership or S corporation.

4 Write the amount you are paying from Step 1, Line 10.

5 Detach the voucher and enclose a check or money order for the amount you are paying. Mail your completed voucher and payment to the address shown on the voucher. Write your FEIN and "IL-1023-CES" on your payment. Complete Step 3 below.

Step 3: Record your estimated tax payments.

Voucher amount	Voucher date	Check or money order number
Total		

IL-1023-CES (R-12/09)

949571
12-12-09

Cut Here

Cut Here

Illinois Department of Revenue
IL-1023-CES**Composite Estimated Tax Payment**
for Partners and Shareholders

(R-12/09) ID: 2BX

Mail to Illinois Department of Revenue,
P.O. Box 19009, Springfield, IL 62794-9009.

Official use only

Estimated tax payment due dates —

- 15th day of the 4th month
- 15th day of the 6th month
- 15th day of the 9th month
- 15th day of the 1st month of subsequent yr.

26-1287244

Federal employer identification number

666

Seq. code

Tax year ending 12 2010
Month Year

TELCO EXPERTS LLC

Name of partnership or S corporation

\$

Amount of payment

In care of

38 PARK AVENUE

Mailing address

RUTHERFORD, NJ 07070

City, state, ZIP

Official use only

Return this voucher with check or money order payable to "Illinois Department of Revenue."

Illinois Department of Revenue
IL-1023-CES

(R-12/09)

**Composite Estimated Tax Payment
for Partners and Shareholders**

Mail to Illinois Department of Revenue,
P.O. Box 19009, Springfield, IL 62794-9009.

Official use only

Estimated tax payment due dates —

- 15th day of the 4th month
- 15th day of the 6th month
- 15th day of the 9th month
- 15th day of the 1st month of subsequent yr.

26-1287244

Federal employer identification number

6 6 6

Seq. code

Tax year ending **12** **2010**
Month Year

TELCO EXPERTS LLC

Name of partnership or S corporation

\$

Amount of payment

In care of

38 PARK AVENUE

Mailing address

RUTHERFORD, NJ 07070

City, state, ZIP

Official use only

Return this voucher with check or money order
payable to "Illinois Department of Revenue."

ID: 2BX

Cut Here

Cut Here

Illinois Department of Revenue
IL-1023-CES

(R-12/09)

**Composite Estimated Tax Payment
for Partners and Shareholders**

Mail to Illinois Department of Revenue,
P.O. Box 19009, Springfield, IL 62794-9009.

Official use only

Estimated tax payment due dates —

- 15th day of the 4th month
- 15th day of the 6th month
- 15th day of the 9th month
- 15th day of the 1st month of subsequent yr.

26-1287244

Federal employer identification number

6 6 6

Seq. code

Tax year ending **12** **2010**
Month Year

TELCO EXPERTS LLC

Name of partnership or S corporation

\$

Amount of payment

In care of

38 PARK AVENUE

Mailing address

RUTHERFORD, NJ 07070

City, state, ZIP

Official use only

Return this voucher with check or money order
payable to "Illinois Department of Revenue."

ID: 2BX

Cut Here

Cut Here

Illinois Department of Revenue
IL-1023-CES

(R-12/09)

**Composite Estimated Tax Payment
for Partners and Shareholders**

Mail to Illinois Department of Revenue,
P.O. Box 19009, Springfield, IL 62794-9009.

Official use only

Estimated tax payment due dates —

- 15th day of the 4th month
- 15th day of the 6th month
- 15th day of the 9th month
- 15th day of the 1st month of subsequent yr.

26-1287244

Federal employer identification number

6 6 6

Seq. code

Tax year ending **12** **2010**
Month Year

TELCO EXPERTS LLC

Name of partnership or S corporation

\$

Amount of payment

In care of

38 PARK AVENUE

Mailing address

RUTHERFORD, NJ 07070

City, state, ZIP

Official use only

Return this voucher with check or money order
payable to "Illinois Department of Revenue."

949572 12-12-09 ID: 2BX

Illinois Department of Revenue

2009 Form IL-1023-C

Composite Income and Replacement Tax Return

Due on or before the 15th day of the 4th month following the close of the tax year.

If this return is not for calendar year 2009, write your fiscal tax year here.

Tax year beginning 2009, ending

Write the amount you are paying.

\$ 59.

Step 1: Provide the following information

If you have an address change, or this is your first return, check this box. ☐ C Write your federal employer identification no. (FEIN).
26-1287244 666
Seq. code

A TELCO EXPERTS LLC
Name of partnership or subchapter S corporation

In care of
38 PARK AVENUE
Mailing address
RUTHERFORD NJ 07070
City State ZIP

D Check the box that identifies the return you filed.
Form IL-1065 ☒
Form IL-1120-ST ☐

E Check if the partners or shareholders included are trust members. ☐

B Check the box if one of the following apply.
☒ first return ☐ If final, write the date.

F Check if the partners or shareholders included are individuals and/or estate members only. ☒

Step 2: Figure your income and net income tax

1 a Modified base income of the partnership or subchapter S corporation. 1a 538,801.00

b Total percentage of ownership for resident members.
(Carry to six decimal places) 1b

c Multiply Line 1a by Line 1b. 1c .00

2 a Modified base income allocable to Illinois. 2a 1,971.00

b Total percentage of ownership for nonresident members.
(Carry to six decimal places) 2b 100.000000

c Multiply Line 2a by Line 2b. 2c 1,969.00

3 Add Lines 1c and 2c. This amount is your income. STATEMENT 7 3 1,969.00

4 Income tax before credits. Multiply Line 3 by 3% (.03). 4 59.00

5 Income tax credits. Attach Schedule 1299-A. (See instructions.) 5 0.00

6 Net income tax. Subtract Line 5 from Line 4. 6 59.00

Step 3: Figure your net replacement tax (Complete only if this return includes any trust members.)

7 Income included in Line 3 that is subject to replacement tax. 7 0.00

8 Replacement tax before credits. Multiply Line 7 by 1.5% (.015). 8 0.00

9 Investment credits. Attach Form IL-477. 9 .00

10 Net replacement tax. Subtract Line 9 from Line 8. 10 .00





Step 4: Figure your refund or balance due

11 Total net income and replacement taxes. Add Lines 6 and 10. 11 59.00

12 Payments.

a Credit from 2008 overpayment.	12a	<u>.00</u>
b Form IL-1023-CES payments.	12b	<u>.00</u>
c Form IL-505-B (extension) payment.	12c	<u>.00</u>
d Pass-through entity payments. Attach Schedules K-1-P and K-1-T.	12d	<u>.00</u>

13 Total payments. Add Lines 12a through 12d. 13 .00

14 Overpayment. If Line 13 is greater than Line 11, subtract Line 11 from Line 13. 14 0.00

15 Amount to be credited to 2010. 15 .00

16 Refund. Subtract Line 15 from Line 14. This is the amount to be refunded. 16 .00

17 Tax due. If Line 11 is greater than Line 13, subtract Line 13 from Line 11. This is the amount you owe. 17 59.00

► Make your check payable to "Illinois Department of Revenue." ◀

Note → Write the amount of your payment on the top of Page 1 in the space provided.

Step 5: Sign here

Under penalties of perjury, I state that I have examined this return and, to the best of my knowledge, it is true, correct, and complete and that each of the qualifying partners or shareholders is aware of, and complies with, the rules and regulations set forth and made binding by this composite return.

Signature of authorized agent	Date	Title	Phone
		13-3565602	
Signature of preparer	Date	Preparer's Social Security number or firm's FEIN	
BELL & COMPANY LLP			
Preparer firm's name (or yours, if self-employed)			
350 FIFTH AVE STE 7412	10118-7412	212-683-6111	
NEW YORK, NY			
Address	Phone		

► Mail this return to: Illinois Department of Revenue, P.O. Box 19009, Springfield, IL 62794-9009 ◀

NS DR _____

This form is authorized as outlined by the Illinois Income Tax Act. Disclosure of this information is REQUIRED. Failure to provide information could result in a penalty. This form has been approved by the Forms Management Center. IL-492-2056

SCHEDULE BC Composite Return Membership

Attach to your Form IL-1023-C

Year ending
12 09
Month Year

IL Attachment no. 1

Write your name as shown on your Form IL-1023-C.

Write your federal employer identification number (FEIN).

TELCO EXPERTS LLC

26-1287244

Identify the members included in your composite return.

A	B	C	D	E
Name and Address	Social Security number or FEIN	Partner or Shareholder type (See instructions.)	Share of income or loss (%)	Check the box if the member is an Illinois resident and is included based on department-approved petition.
1 ESK CONSULTANTS LLC 237 MAYFAIR DRIVE BROOKLYN, NY 11234	20-2113320	I	33.3333333	<input type="checkbox"/>
2 ADAM GOLDBERG 33 WINDING WAY WAYNE, NJ 07470	082-50-3812	I	33.3333333	<input type="checkbox"/>
3 PETER GOLDBERG 1520 YORK AVENUE NEW YORK, NY 10028	082-50-3829	I	33.3333334	<input type="checkbox"/>
4				<input type="checkbox"/>
5				<input type="checkbox"/>
6				<input type="checkbox"/>
7				<input type="checkbox"/>
8				<input type="checkbox"/>



Worksheet for Computation of
Modified Base Income

2009

or fiscal year beginning _____, 2009, ending _____, _____.

Name of partnership

Federal employer identification number (FEIN)

TELCO EXPERTS LLC

26-1287244

14 Write your unmodified base income from Form IL-1065, Line 14. 14 5,343.

Step 4: Figure your income or loss

15 State, municipal, and other interest income excluded from Line 14. 15 _____
 16 Illinois replacement tax deducted in arriving at Line 14. 16 _____
 17 Illinois Bonus Depreciation addition. 17 _____
 18 Related-Party Expenses addition. 18 _____
 19 Distributive share of additions. 19 _____
 20 Guaranteed payments to partners from U.S. Form 1065. 20 539,000.
 21 Not applicable to composite return. 21 _____
 22 Other additions. 22 _____
 23 Add Lines 14 through 22. This amount is your income or loss. 23 544,343.

Step 5: Figure your Illinois base income or net loss

24 Interest income from U.S. Treasury obligations or other exempt federal obligations. 24 _____
 25 August 1, 1969 valuation limitation amount. 25 _____
 26 Not applicable to composite return. 26 _____
 27 Not applicable to composite return. 27 _____
 28 Expenses incurred in producing certain federally tax-exempt income or federal credits. 28 _____
 29 Enterprise Zone or River Edge Redevelopment Zone Dividend subtraction. 29 _____
 30 High Impact Business Dividend subtraction. 30 _____
 31 Illinois Bonus Depreciation subtraction. 31 5,542.
 32 Related-Party Expenses subtraction. 32 _____
 33 Distributive share of subtractions. 33 _____
 34 Other subtractions. 34 _____
 35 Total subtractions. Add Lines 24 through 34. 35 5,542.
 36 Base income or net loss. Subtract Line 35 from Line 23. 36 538,801.

This is your modified base income. Write this amount on Form IL-1023-C, Step 1, Line 1a. If the amount on Line 36 is derived inside and outside Illinois, complete Step 6 below, otherwise write the amount also on Form IL-1023-C, Step 1, Line 2a.

Step 6: Figure your income allocable to Illinois

37 Nonbusiness income or loss. (Nonbusiness Income Worksheet, Column A) 37 _____
 38 Non-unitary partnership business income or loss included in Line 36. 38 _____
 39 Add Lines 37 and 38. 39 _____
 40 Business income or loss. Subtract Line 39 from Line 36. 40 538,801.
 41 Total sales everywhere. This amount cannot be negative. 41 2,399,588.
 42 Total sales inside Illinois. This amount cannot be negative. 42 8,778.
 43 Apportionment factor. Divide Line 42 by Line 41 (carry to six decimal places). 43 .003658
 44 Business income or loss apportionable to Illinois. Multiply Line 40 by Line 43. 44 1,971.
 45 Nonbusiness income or loss allocable to Illinois. (Nonbusiness Income Worksheet, Column B) 45 _____
 46 Non-unitary partnership business income or loss apportionable to Illinois. 46 _____
 47 Base income or net loss allocable to Illinois. Add Lines 44 through 46. 47 1,971.

If Step 6 was completed, write the Line 47 amount on Form IL-1023-C, Step 1, Line 2a.

IL-1023-C	PARTNERS INCLUDED IN COMPOSITE RETURN	STATEMENT	7
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NAME AND ADDRESS	SSN OR FEIN	PERCENTAGE OF OWNERSHIP	SHARE OF COMPOSITE INCOME
ESK CONSULTANTS LLC 237 MAYFAIR DRIVE BROOKLYN, NY 11234	20-2113320	33.3333333	837.
ADAM GOLDBERG 33 WINDING WAY WAYNE, NJ 07470	082-50-3812	33.3333333	566.
PETER GOLDBERG 1520 YORK AVENUE NEW YORK, NY 10028	082-50-3829	33.3333334	566.
TOTAL TO FORM IL-1023-C, LINE 3			1,969.

2009 TAX RETURN FILING INSTRUCTIONS

MARYLAND FORM 510

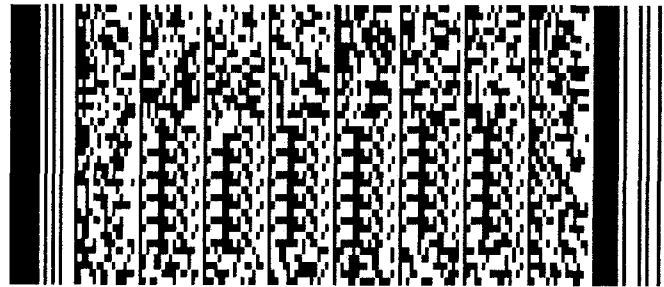
FOR THE YEAR ENDING

DECEMBER 31, 2009

Prepared for	TELCO EXPERTS LLC 38 PARK AVENUE RUTHERFORD, NJ 07070
Prepared by	BELL & COMPANY LLP 350 FIFTH AVE STE 7412 NEW YORK, NY 10118-7412
To be signed and dated by	NOT APPLICABLE
Amount of tax	BALANCE DUE \$22.00
Mail tax return to	THE MARYLAND RETURN HAS BEEN PREPARED FOR ELECTRONIC FILING. IF YOU WISH TO HAVE IT TRANSMITTED TO THE MDDOR, PLEASE SIGN, DATE AND RETURN FORM EL101B TO OUR OFFICE. WE WILL THEN SUBMIT THE ELECTRONIC RETURN TO THE MDDOR.
Forms to be distributed to partners	ENCLOSED ARE COPIES OF SCHEDULE K-1 TO BE DISTRIBUTED TO THE MEMBERS.
Return must be mailed on or before	NOT APPLICABLE
Special Instructions	DO NOT MAIL THE PAPER COPY OF THE RETURN TO THE MDDOR. YOUR PAYMENT SHOULD BE MADE AS INSTRUCTED BELOW BY APRIL 15, 2010. ENCLOSE A CHECK OR MONEY ORDER FOR \$22.00, PAYABLE TO COMPTROLLER OF MARYLAND. WRITE YOUR FEIN AND THE TAX TYPE ON THE CHECK. MAIL THE PAYMENT ALONG WITH FORM EL102B TO: COMPTROLLER OF MARYLAND REVENUE ADMINISTRATION DIVISION ANNAPOLIS, MD 21411-0001



Name TELCO EXPERTS LLC	
Number and street 38 PARK AVENUE	
City or town RUTHERFORD	State ZIP Code NJ 07070
Federal Employer Identification No. (9 digits) 261287244	Do not write in this space ME <input type="checkbox"/>
FEIN Applied for date 081407	YE <input type="checkbox"/>
Date of Organization or Incorporation (MMDDYY) 081407	Business Activity Code No. (6 digits) 517000



TYPE OF ENTITY: <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input checked="" type="checkbox"/> Limited Liability Company <input type="checkbox"/> Business Trust	AMENDED RETURN <input type="checkbox"/>
CHECK HERE IF: <input type="checkbox"/> Name or address has changed <input type="checkbox"/> First filing of the entity <input type="checkbox"/> Inactive entity <input type="checkbox"/> Final return <input type="checkbox"/> This tax year's beginning and ending dates are different from last year's because of an acquisition or consolidation	

1. Number of members: a) Individual (including fiduciary) residents of Maryland **3** c) Nonresident entities **3**
b) Individual (including fiduciary) nonresidents **3** d) Others **3** e) Total **3**
2. Total distributive or pro rata share of income per federal return (Form 1065 or 1120S) - Unistate entities or multistate entities with no nonresident members also enter this amount on line 4 **2** **548304**

ALLOCATION OF INCOME

(To be completed by multistate pass-through entities with nonresident members - unistate entities, and multistate entities with no nonresidents, go to line 4)

- 3a. Non-Maryland income (for entities using separate accounting). Subtract this amount from line 2 and enter the difference on line 4 **3a**
- 3b. Maryland apportionment factor from computation worksheet on Page 2 (for entities using the apportionment method). Multiply line 2 by this factor and enter the result on line 4 (If factor is zero, enter 0.00001) **3b** • 000529

4. Distributive or pro rata share of income allocable to Maryland **4** **290**

NOTE: Complete lines 5 through 19 only if there is an entry on line 1b or line 1c. Tax is calculated only for nonresident individual or nonresident entity members. (Investment partnerships see Specific Instructions.)

5. Percentage of ownership by individual nonresident members shown on line 1b (or profit/loss percentage, if applicable). If 100% leave blank and enter the amount from line 4 on line 6 **5** **291**
6. Distributive or pro rata share of income for nonresident individual members (Multiply line 4 by the percentage on line 5) **6** **18**
7. Nonresident individual tax (Multiply line 6 by 6.25%) **7** **4**
8. Special nonresident tax (Multiply line 6 by 1.25%) **8** **22**
9. Total Maryland tax on individual members (Add lines 7 and 8) **9**
10. Percentage of ownership by nonresident entities shown on line 1c (or profit/loss percentage, if applicable). If 100% leave blank and enter the amount from line 4 on line 11 **10**
11. Distributive or pro rata share of income for nonresident entity members (Multiply line 4 by percentage on line 10) **11**
12. Nonresident entity tax (Multiply line 11 by 8.25%) **12**

13. Total nonresident tax (Add lines 9 and 12) **13** **22**
14. Distributable cash flow limitation from worksheet. See instructions. If worksheet used check here ☐ **14**
15. Nonresident tax due (Enter the lesser of line 13 or line 14) **SEE STMT** **15** **22**

- 16a. Estimated pass-through entity nonresident tax paid with Form 510D, 510DP and MW506NRS **16a**
- b. Pass-through entity nonresident tax paid with an extension request (Form 510E) **16b**
- c. Credit for nonresident tax paid on behalf of pass-through entity by another pass-through entity (Att Sch K-1 or statement) **16c**
- d. Total payments and credits (Add lines 16a through 16c) **16d**
17. Balance of tax due (If line 15 exceeds line 16d enter the difference) **17** **22**
18. Interest and/or penalty from Form 500UP or late payment interest Total **18**
19. Total balance due (Add lines 17 and 18.) Pay in full with this return **19** **22**

NOTE: The total tax paid from lines 16d and 17 is to be reported either on the composite return or on the returns of the nonresident members. Nonresident entity and fiduciary members cannot file a composite return nor be included in the composite return filed by nonresident individual members. (See instructions.)

Complete line 20 only if there are no nonresident members. (Lines 1b and 1c are both zero)

20. Amount TO BE REFUNDED (Enter the amount from line 16d if the amount on line 13 is zero) **20**



NAME **TELCO EXPERTS LLC**

FEIN **26-1287244**

SCHEDULE A -
COMPUTATION OF APPORTIONMENT FACTOR

(Applies only to multistate pass-through entities - see instructions)
 NOTE: Special apportionment formulas are required for rental/leasing,
 transportation, financial institutions and manufacturing companies.
 See Instructions.

	Column 1 TOTALS WITHIN MARYLAND	Column 2 TOTALS WITHIN AND WITHOUT MARYLAND	Column 3 DECIMAL FACTOR (Column 1 ÷ Column 2 rounded to six places)
1A. Receipts			
a. Gross receipts or sales less returns and allowances			
b. Dividends			
c. Interest			
d. Gross rents			
e. Gross royalties			
f. Capital gain net income			
g. Other income (Attach schedule)	2539	2399588	
h. Total receipts (Add lines 1A(a) through 1A(g), for Columns 1 and 2)	2539	2399588	001058
1B. Receipts Enter the same factor shown on line 1A, Column 3. Disregard this line if special apportionment formula used.			001058
2. Property			
a. Inventory			
b. Machinery and equipment			
c. Buildings			
d. Land			
e. Other tangible assets (Attach schedule)			
f. Rent expense capitalized (Multiplied by eight)			
g. Total property (Add lines 2a through 2f, for Columns 1 and 2)			
3. Payroll			
a. Compensation of officers			
b. Other salaries and wages			
c. Total payroll (Add lines 3a and 3b, for Columns 1 and 2)			
4. Total of factors (Add entries in Column 3)			002116
5. Maryland apportionment factor Divide line 4 by four for three-factor formula, or by the number of factors used if special apportionment formula required			000529

(If factor is zero, enter 000001 on line 3b, Page 1.)

ADDITIONAL INFORMATION REQUIRED

- Address of principal place of business (if other than indicated on page 1):
- Address at which tax records are located (if other than indicated on page 1):
- Telephone number of pass-through entity tax department: **2124526060**
- State of organization or incorporation: **NEW JERSEY**
- Has the Internal Revenue Service made adjustments (for a tax year in which a Maryland return was required) that were not previously reported to the Maryland Revenue Administration Division? ☐ Yes ☒ No
If "yes," indicate tax year(s) here: and submit an amended return(s) together with a copy of the IRS adjustment report(s) under separate cover.
- Did the pass-through entity file withholding tax returns/forms with the Maryland Revenue Administration Division for the last calendar year? ☐ Yes ☒ No
- Is this entity a multistate corporation that is a member of a unitary group? ☐ Yes ☒ No
- Is this entity a multistate manufacturing corporation with more than 25 employees? If so, complete and attach Form 500MC to your Form 510 ☐ Yes ☒ No

SIGNATURE AND VERIFICATION: Under penalties of perjury, I declare that I have examined this return (including attachments) and, to the best of my knowledge and belief, it is true, correct and complete. (Declaration of preparer other than the taxpayer is based on all information of which preparer has any knowledge.)
 Check here ☒ if you authorize your preparer to discuss this return with us.

Signature of general partner, officer or member _____ Date _____ **P00598705** _____
 Preparer's SSN or PTIN (required by law) Preparer's signature

MEMBER

Title

Make checks payable and mail to: Comptroller of Maryland, Revenue Administration Division,
 Annapolis, Maryland 21411-0001
 (Write federal employer identification number on check)

BELL & COMPANY LLP
350 FIFTH AVE STE 7412
NEW YORK, NY 10118-7412
 Preparer's name, address and telephone number

212-683-6111

**MARYLAND INCOME TAX DECLARATION
FOR BUSINESS ELECTRONIC FILING****2009**

or fiscal year beginning

2009, ending

▶ See instructions

Name of corporation or pass-through entity TELCO EXPERTS LLC		Federal employer identification number 26-1287244	
Present address (number and street) 38 PARK AVENUE	City or town RUTHERFORD	State NJ	ZIP code 07070

Part I Tax Return Information (whole dollars only)

1. Amount of overpayment to be applied to 2010 estimated tax (Corporations only)	▶	
2. Amount of overpayment to be refunded (Corporations only)	▶	REFUND
3. Total amount due	▶	22.

Part II DeclarationCheck appropriate box to consent to: ☐ Direct Deposit of refund or ☐ Electronic Funds Withdrawal (direct debit)4a. Type of account ☐ Checking ☐ Savings

4b. Routing number

4c. Account number

4d. Direct debit settlement date (Enter the date you want the payment withdrawn from the account.)

4e. Direct debit amount

☐ I consent that the corporation's refund be directly deposited as designated above, and declare that the information shown is correct. By consenting, I also agree to disclose to the Maryland State Treasurer's Office certain income tax information including name, amount of refund and the above bank information. This disclosure is necessary to effect direct deposit.

☐ I authorize the State of Maryland and its designated financial agent to initiate an electronic funds withdrawal payment entry to the financial institution account indicated for payment of the Maryland taxes owed by the corporation or pass-through entity and the financial institution to debit the entry to this account. Upon confirmation of consent during the filing of the corporation or pass-through entity state return, this authorization is to remain in full force and effect, and I may not terminate the authorization. I also authorize the financial institutions involved in the processing of this electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

☒ I do not want direct deposit of the refund or an electronic funds withdrawal (direct debit) of the balance due.

Under penalties of perjury, I declare that I am an officer, general partner or managing member of the above corporation or of the pass-through entity. I have compared the information contained on my electronic return with the information that I provided to my electronic return originator or entered on-line and that the name(s), address and amounts described above agree with the amounts shown on the corresponding lines of my 2009 Maryland electronic income tax return. To the best of my knowledge and belief, the return is true, correct and complete. I consent that the return, including accompanying schedules and statements, be sent to the Maryland Revenue Administration Division by my electronic return originator or by the electronic return software provider.

Please
Sign
Here

Corporate officer, general partner or managing member's signature

MEMBER

Title

Date

Please wait ten (10) days after the receipt of a valid acknowledgment before calling 410-260-7701 from Central Maryland, or 1-800-218-8160 from elsewhere, about the refund.

Part III Declaration of Electronic Return Originator (paid preparer)

I declare that I have reviewed the return of the corporation or pass-through entity and that the entries on this form are complete and correct to the best of my knowledge. I have obtained the signature of the corporate officer, general partner or managing member, before submitting the return to the Maryland Revenue Administration Division, have provided that official with a copy of all forms and information to be filed with the Maryland Revenue Administration Division, and have followed all other requirements described in the Maryland Business E-File Handbook. This declaration is to be retained at the site of the electronic return originator.

**Electronic
Return
Originator
Use Only**COM/RAD-060
09-05
956101 11-07-09Originator's
signatureFirm's name
(or yours if
self-
employed)
and address**BELL & COMPANY LLP****350 FIFTH AVE STE 7412****NEW YORK, NY**

Date

EFIN

133447

ZIP code

10118-741

Phone

212-683-6111

DO NOT MAIL

COPY

956111
11-07-09

Cut
Here

Cut along this line and file with your payment

FORM
EL 102B

Comptroller of Maryland
Revenue Administration Division
Annapolis, MD 21411-0001

**MARYLAND INCOME TAX PAYMENT
VOUCHER FOR BUSINESS
ELECTRONIC FILERS**

2009

ENTITY: ☐ C Corp ☐ S Corp ☒ other entity

Name of corporation or pass-through entity		Federal employer identification number	
TELCO EXPERTS LLC		26-1287244	
Present address (number and street)	City or town	State	ZIP code
38 PARK AVENUE	RUTHERFORD	NJ	07070
Amount paid with this voucher			
STOP If payment is made by electronic funds withdrawal (direct debit) do not submit this form.		\$	22.

COM/RAD-096a
09-05

**SCHEDULE B
FORM 510**

**MARYLAND
PASS-THROUGH ENTITY INCOME TAX RETURN
MEMBERS' INFORMATION**

2009

Name shown on Form 510

TELCO EXPERTS LLC

Federal employer identification number (9 digits)

261287244

PART I - INDIVIDUAL MEMBERS' INFORMATION

Enter the information in Social Security Number Order

	Social Security number and name of member	Address	Check Here if Maryland:		Distributive or pro rata share of income (See Instructions)	Distributive or pro rata share of tax paid (See Instructions)
			Resident	Non-Resident		
1	ESK CONSULTANTS LLC 20-2113320	237 MAYFAIR DRIVE BROOKLYN, NY 11234		X	232,101.	9.
2	ADAM GOLDBERG 082-50-3812	33 WINDING WAY WAYNE, NJ 07470		X	158,102.	7.
3	PETER GOLDBERG 082-50-3829	1520 YORK AVENUE NEW YORK, NY 10028		X	158,101.	6.
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						

COM/RAD 069
956411
11-06-09 09-05

MARYLAND
DECOUPLING
MODIFICATION

2009

FOR FISCAL YEAR BEGINNING _____, ENDING _____

Name of taxpayer(s) TELCO EXPERTS LLC	Taxpayer identification number 26-1287244
---	---

Use this form only if the Maryland return is affected by the use (for any tax year) of any of the following federal provisions from which Maryland has decoupled (Decoupled Provisions):

- Special Depreciation Allowance under the federal Job Creation and Worker Assistance Act of 2002 (JCWAA) as increased and extended under the federal Jobs and Growth Tax Relief Reconciliation Act of 2003 (JGTRRA); and subsequent federal legislation, including the American Recovery and Reinvestment Act of 2009 (ARRA).
- Carryover of a net operating loss (NOL) based on the special 5-year carryback provision under the JCWAA;
- Federal Section 179 depreciation deductions, taken for a tax year beginning on or after January 1, 2003. For Maryland tax purposes, a taxpayer is only allowed to expense up to \$25,000, reduced dollar-for-dollar by the amount over \$200,000, of the cost of Section 179 property that is purchased and put in service for a trade or business for the tax year. For vehicles placed in service after May 31, 2004, Maryland has also decoupled from the higher depreciation deduction for certain heavy duty SUV's allowed under IRC Section 280F.
- Deferral of recognition of income from discharge of indebtedness under the ARRA;
- Deferral of deduction for original issue discount in debt for debt exchanges under the ARRA.

Read instructions on page 2 and complete the worksheet below.

	Column 1 Federal Return as Filed	Column 2 Federal Return without Decoupled Provisions	Column 3 Difference Increase/ Decrease (-)
1. Depreciation Deductions Subtract the amount in Column 2 from the amount in Column 1 and enter in Column 3. If less than 0, enter as a negative amount (-)	7103	12646	-5543
2. NOL Deductions Subtract the amount in Column 2 from the amount in Column 1 and enter in Column 3. If less than 0, enter as a negative amount (-)			
3. Original Issue Discounts Subtract the amount in Column 1 from the amount in Column 2 and enter in Column 3. If less than 0, enter as a negative amount (-)			
4. Discharge of Business Indebtedness Subtract the amount in Column 1 from the amount in Column 2 and enter in Column 3. If less than 0, enter as a negative amount (-)			
5. Other Changes (See instructions on Page 2)			
6. Net Decoupling Modification Net the amounts on line 1 through 5 of Column 3. This is the Decoupling Modification. Enter here and include as a positive number in the appropriate line of the Maryland return being filed. Also enter the applicable letter code(s) in the boxes provided on the return. See table below.			-5543
7. Decoupling from PTE. Enter code letter dp. (See instructions on Page 2.)			

Return Filed	If line 6 is positive enter on the line for:	Use the following code if there is an amount above on:				If line 6 is negative enter on the line for:	Use the following code if there is an amount above on:			
		Line 1 only	Line 2 only	Line 4 only	Multiple Lines		Line 1 only	Line 2 only	Line 4 only	Multiple Lines
500	Other Additions	e	f	cd	dm	Other Subtractions	j	k	cd	dm
502	Other Additions	l	m	cd	dm	Other Subtractions	bb	cc	cd	dm
504	Other Additions	No code required				Other Subtractions	No code required			
505	Other Additions	j	k	cd	dm	Other Subtractions	bb	cc	cd	dm
500X	Total Addition Modifications	No code required				Total Subtraction Modifications	No code required			
502X	Additions To Income	No code required				Subtractions from Income	No code required			
505X	Additions To Income	No code required				Subtractions from Income	No code required			

MD 510 DISTRIBUTIVE SHARE OF INCOME ATTRIBUTABLE TO MARYLAND STATEMENT 1
SOURCES AND AMOUNT OF TAX PAID FOR NONRESIDENT PARTNERS

<u>NAME OF PARTNER</u>	<u>SHARE OF INCOME</u>	<u>TAX PAID</u>
ESK CONSULTANTS LLC	123	9
ADAM GOLDBERG	84	7
PETER GOLDBERG	84	6
TOTALS TO FORM 510, PAGE 1	<u>291</u>	<u>22</u>

COPY

MARYLAND SCHEDULE K-1 EQUIVALENT	Partner's Maryland Information For Calendar Year 2009 or Fiscal Year Beginning _____, 2009; and Ending _____, _____.	2009
Partner's Name, Address and ZIP Code ESK CONSULTANTS LLC 237 MAYFAIR DRIVE BROOKLYN, NY 11234		Partner Number <u>1</u> Partner's Social Security Number <u>20-2113320</u> Resident <input type="checkbox"/> Nonresident <input checked="" type="checkbox"/> Amended Schedule K-1 <input type="checkbox"/> Final Schedule K-1 <input type="checkbox"/>
Partnership's Name, Address and ZIP Code TELCO EXPERTS LLC 38 PARK AVENUE RUTHERFORD, NJ 07070		Partnership's Identifying Number <u>26-1287244</u> Partner's Percentage of Profit and Loss <u>33.33333333%</u> Type of Entity DISREGARDED ENTITY

Partner's Income

Distributable income from Federal Schedule K-1, lines 1 through 11	232101
Less dividends and interest from U.S. obligations	
Distributable income less U.S. interest	232101
Non-Maryland income	
Apportionment Factor .....	.0529
Distributable income, allocated to Maryland	123

Nonresident Tax Payments

Estimated pass-through entity NR tax paid with Form 510D	0
Tentative pass-through entity NR tax paid with Form 510E	0
Nonresident tax paid on behalf of the partnership by pass-through entities	0
Tax paid with Form 510 (Less penalty and interest)	9

Additions

	Total Everywhere	Total Allocable to Maryland
Non-Maryland municipal interest and dividends		
Tax preference		
Oil percentage depletion allowance		
Other additions		
Total additions		

Subtractions

Wage deduction adjustment for employment credit		
Conservation tillage equipment expenses		
Other subtractions		
Total subtractions		

Credits

Total 500CR credits		
Other credits		

APPORTIONED NET DECOUPLING MODIFICATION

-1

MARYLAND SCHEDULE K-1 EQUIVALENT	Partner's Maryland Information For Calendar Year 2009 or Fiscal Year Beginning _____, 2009; and Ending _____, _____.	2009
Partner's Name, Address and ZIP Code ADAM GOLDBERG 33 WINDING WAY WAYNE, NJ 07470		Partner Number <u>2</u> Partner's Social Security Number 082-50-3812 Resident <input type="checkbox"/> Nonresident <input checked="" type="checkbox"/> Amended Schedule K-1 <input type="checkbox"/> Final Schedule K-1 <input type="checkbox"/>
Partnership's Name, Address and ZIP Code TELCO EXPERTS LLC 38 PARK AVENUE RUTHERFORD, NJ 07070		Partnership's Identifying Number 26-1287244 Partner's Percentage of Profit and Loss <u>33.3333333%</u> Type of Entity INDIVIDUAL

Partner's Income

Distributable income from Federal Schedule K-1, lines 1 through 11	158102
Less dividends and interest from U.S. obligations	
Distributable income less U.S. interest	158102
Non-Maryland income	
Apportionment Factor .....	.0529
 Distributable income, allocated to Maryland	 84

Nonresident Tax Payments

Estimated pass-through entity NR tax paid with Form 510D	0
Tentative pass-through entity NR tax paid with Form 510E	0
Nonresident tax paid on behalf of the partnership by pass-through entities	0
Tax paid with Form 510 (Less penalty and interest)	7

Additions

	Total Everywhere	Total Allocable to Maryland
Non-Maryland municipal interest and dividends		
Tax preference		
Oil percentage depletion allowance		
Other additions		
 Total additions		

Subtractions

Wage deduction adjustment for employment credit		
Conservation tillage equipment expenses		
Other subtractions		
 Total subtractions		

Credits

Total 500CR credits		
Other credits		

APPORTIONED NET DECOUPLING MODIFICATION

-1

MARYLAND SCHEDULE K-1 EQUIVALENT	Partner's Maryland Information For Calendar Year 2009 or Fiscal Year Beginning _____, 2009; and Ending _____, _____.	2009
---	--	-------------

Partner's Name, Address and ZIP Code PETER GOLDBERG 1520 YORK AVENUE NEW YORK, NY 10028	Partner Number <u>3</u> Partner's Social Security Number <u>082-50-3829</u> <hr/> Resident <input type="checkbox"/> Nonresident <input checked="" type="checkbox"/> Amended Schedule K-1 <input type="checkbox"/> Final Schedule K-1 <input type="checkbox"/>
Partnership's Name, Address and ZIP Code TELCO EXPERTS LLC 38 PARK AVENUE RUTHERFORD, NJ 07070	Partnership's Identifying Number <u>26-1287244</u> Partner's Percentage of Profit and Loss <u>33.3333334%</u> <hr/> Type of Entity <u>INDIVIDUAL</u>

Partner's Income

Distributable income from Federal Schedule K-1, lines 1 through 11	158101
Less dividends and interest from U.S. obligations	
Distributable income less U.S. interest	158101
Non-Maryland income	
Apportionment Factor .....	.0529
 Distributable income, allocated to Maryland	 84

Nonresident Tax Payments

Estimated pass-through entity NR tax paid with Form 510D	0
Tentative pass-through entity NR tax paid with Form 510E	0
Nonresident tax paid on behalf of the partnership by pass-through entities	0
Tax paid with Form 510 (Less penalty and interest)	6

Additions	Total Everywhere	Total Allocable to Maryland
Non-Maryland municipal interest and dividends		
Tax preference		
Oil percentage depletion allowance		
Other additions		
 Total additions		

Subtractions

Wage deduction adjustment for employment credit		
Conservation tillage equipment expenses		
Other subtractions		
 Total subtractions		

Credits

Total 500CR credits	
Other credits	

APPORTIONED NET DECOUPLING MODIFICATION

-1

956491
10-28-09

2009 TAX RETURN FILING INSTRUCTIONS

MISSOURI FORM MO-1065

FOR THE YEAR ENDING

DECEMBER 31, 2009

Prepared for	TELCO EXPERTS LLC 38 PARK AVENUE RUTHERFORD, NJ 07070
Prepared by	BELL & COMPANY LLP 350 FIFTH AVE STE 7412 NEW YORK, NY 10118-7412
To be signed and dated by	A MEMBER OF THE LLC
Amount of tax	NOT APPLICABLE
Mail tax return to	MISSOURI DEPARTMENT OF REVENUE P.O. BOX 3000 JEFFERSON CITY, MO 65105-3000
Forms to be distributed to partners	ENCLOSED ARE COPIES OF SCHEDULE K-1 TO BE DISTRIBUTED TO THE MEMBERS.
Return must be mailed on or before	APRIL 15, 2010
Special Instructions	

INITIAL RETURN

MISSOURI DEPARTMENT OF REVENUE
PARTNERSHIP RETURN OF INCOME2009
FORM
MO-1065

FOR THE YEAR JANUARY 1 - DECEMBER 31, 2009, OR FISCAL YEAR BEGINNING 2009, AND ENDING

☐ AMENDED RETURN ☐ FINAL RETURN ☐ NAME, ADDRESS, FEIN CHANGE ☐ COMPOSITE

BUSINESS NAME

TELCO EXPERTS LLC

DOR USE
ONLY

NUMBER AND STREET

38 PARK AVENUE

MISSOURI I.D. NUMBER

CITY OR TOWN, STATE, ZIP CODE

RUTHERFORD, NJ 07070

FEDERAL I.D. NUMBER

26-1287244

INFORMATION FOR FILING

If you are a Limited Liability Company,
being taxed as a partnership,
please check here. ☒1. Does the partnership have ANY Missouri modifications? ☒ YES ☐ NO If YES, complete Parts 1 and 2 below.2. Does the partnership have ANY nonresident partners? ☒ YES ☐ NO If YES, complete Form MO-NRP.

NOTE: If NO to both questions, do not complete remainder of return. Attach a copy of Federal Form 1065 and all its schedules, including Schedule K-1, sign below, and mail.

PART 1 - MISSOURI PARTNERSHIP ADJUSTMENT

Additions (attach detailed explanation of each item)

1. State and local income taxes deducted on Federal Form 1065	1	4,469	00		
2. Less: Kansas City and St. Louis earnings taxes	2		00		
3. Net (subtract Line 2 from Line 1)	3			4,469	00
4. State and local bond interest (except Missouri)	4		00		
5. Less: related expenses (omit if less than \$500)	5		00		
6. Net (subtract Line 5 from Line 4)	6				00
7. <input type="checkbox"/> Partnership <input type="checkbox"/> Fiduciary <input type="checkbox"/> Other adjustments (list)	7				00
8. Food Pantry Contributions	8				00
9. Total of Lines 3, 6, 7 and 8	9			4,469	00

Subtractions (attach explanation of each item)

10. Interest from exempt federal obligations	10		00		
11. Less: related expenses (omit if less than \$500)	11		00		
12. Net (subtract Line 11 from Line 10)	12				00
13. Amount of any state income tax refund included in federal ordinary income	13				00
14. <input type="checkbox"/> Partnership <input type="checkbox"/> Fiduciary <input type="checkbox"/> Other adjustments (list)	14				00
15. Missouri depreciation adjustment (See Section 143.121, RSMo.)	15				00
16. Total of Lines 12, 13, 14 and 15	16				00
17. Missouri partnership adjustment - NET ADDITION - excess Line 9 over Line 16	17			4,469	00
18. Missouri partnership adjustment - NET SUBTRACTION - excess Line 16 over Line 9	18				00

PART 2 - ALLOCATION OF MISSOURI PARTNERSHIP ADJUSTMENT TO PARTNERS

COMPLETE IF PART 1 INDICATES A PARTNERSHIP ADJUSTMENT

1. NAME OF EACH PARTNER. ALL PARTNERS MUST BE LISTED USE ATTACHMENT IF MORE THAN FOUR.	2. CHECK BOX IF PARTNER IS NONRESIDENT	3. SOCIAL SECURITY NUMBER	4. PARTNER'S SHARE %	5. PARTNER'S PARTNERSHIP ADJUSTMENT <input checked="" type="checkbox"/> ADDITION <input type="checkbox"/> SUBTRACTION
a)	<input type="checkbox"/>		%	00
b) SEE STATEMENT 1	<input type="checkbox"/>		%	00
c)	<input type="checkbox"/>		%	00
d)	<input type="checkbox"/>		%	00
TOTAL			100%	4,469 00

COL 4 - Enter percentages from Federal Form 1065, Schedule K-1. Round percentages to whole numbers.

COL 5 - Enter Missouri ptrnshp adjustment from Part 1, Ln 17 or 18. Multiply each percentage in Col 4 times the tot in Col 5. Indicate at the top of Col 5, whether the adjustments are additions or subtractions. A copy of this part (or its information) must be provided to each partner. The amt after each partner's name in Col 5 must be reported as a modification on his/her Form MO-1040, Individual Income Tax Return, Part 1 of the Form MO-A, as an addition to, or subtraction from, the federal adjusted gross income. Each partner must attach an explanation for the adjustment to his/her return.

AUTHORIZATION

I authorize the Director of Revenue or delegate to discuss my return
and attachments with the preparer or any member of his/her firm.☒ YES☐ NO

PREPARER'S TELEPHONE NUMBER 212-683-6111

SIGNATURE - PLEASE SIGN BELOW

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. Declaration of preparer (other than partner or member) is based on all information of which he/she has any knowledge. I also declare under penalties of perjury that I employ no illegal or unauthorized aliens as defined under federal law and that I am not eligible for any tax exemption, credit or abatement if I employ such aliens.

SIGNATURE OF GENERAL PARTNER

PREPARER'S SIGNATURE (OTHER THAN TAXPAYER)

FEIN, SSN, OR PTIN

13-3565602

DATE

TELEPHONE NO.

PREPARER'S ADDRESS AND ZIP CODE

BELL & COMPANY LLP

350 FIFTH AVE STE 7412

NEW YORK, NY 10118-7412

DATE

ATTACH COPY OF FEDERAL FORM 1065 AND ALL ITS SCHEDULES, INCLUDING K-1 AND SEND WITH COMPLETED RETURN TO: Missouri Department
of Revenue P.O. Box 3000, Jefferson City, MO 65105-3000.

MO 1065	ALLOCATION OF ADJUSTMENT TO PARTNERS	STATEMENT	1
---------	--------------------------------------	-----------	---

<u>PARTNERS</u>	<u>X IF NONRES</u>	<u>ID NUMBER</u>	<u>PERCENTAGE</u>	<u>MODIFICATION</u>
ESK CONSULTANTS LLC	X	20-2113320	33.3333333	1,490
ADAM GOLDBERG	X	082-50-3812	33.3333333	1,489
PETER GOLDBERG	X	082-50-3829	33.3333334	1,490
TOTAL TO FORM MO-1065, PART 2, COLUMN 5				4,469

COPY

MISSOURI DEPARTMENT OF REVENUE
NONRESIDENT PARTNERSHIP FORM

2009
 FORM
MO-NRP

COMPLETE THIS FORM ONLY IF THE PARTNERSHIP HAS ONE OR MORE NONRESIDENT PARTNERS AND MISSOURI SOURCE INCOME.

BUSINESS NAME TELCO EXPERTS LLC		MISSOURI I.D. NUMBER	FEDERAL I.D. NUMBER 26-1287244
NONRESIDENT PARTNER'S NAME ESK CONSULTANTS LLC		SOCIAL SECURITY NUMBER 20-2113320	

PART 1 - PARTNERSHIP'S DISTRIBUTIVE SHARE ITEMS	(a)	(b)	(c)	(d)	(e)
	FEDERAL SCHEDULE K	AMOUNT	MO %	FEDERAL SCHEDULE K-1	MISSOURI SOURCE
	1. Ordinary income (loss) from trade or business activities	9,304 | 00	18 | 00	.19	3,101 00	6 | 00
2. Net income (loss) from rental real estate activities	| 00	| 00		| 00	| 00
3c. Net income (loss) from other rental activities	| 00	| 00		| 00	| 00
4. Guaranteed payments to partners	539,000 | 00	1,024 | 00	.19	229,000 | 00	435 | 00
5. Total portfolio income (loss) total of Federal Form 1065, Schedules K & K-1, Lines 5-9a	| 00	| 00		| 00	| 00
10. Net gain (loss) under section 1231 (other than due to casualty or theft)	| 00	| 00		| 00	| 00
11. Other income (loss) (attach schedule)	| 00	| 00		| 00	| 00
12. Section 179 expense deduction (attach schedule)	1,561 | 00	3 | 00	.19	520 | 00	1 | 00
13a. Charitable contributions (attach schedule)	2,400 | 00	5 | 00	.19	800 | 00	2 | 00
13d. Other deductions (attach schedule)	| 00	| 00		| 00	| 00

PART 2 - SHARE OF MISSOURI PARTNERSHIP ADJUSTMENT - NONRESIDENT PARTNERS					
The Lines below and Column (a) are the same as Form MO-1065, Part 1.	(a)	(b)	(c)	(d)	(e)
	MISSOURI PARTNERSHIP ADJUSTMENT	MISSOURI SOURCE	MO %	PARTNER'S PARTNERSHIP ADJUSTMENT	MISSOURI SOURCE
ADDITIONS					
3. Net state and local income taxes deducted on Federal Form 1065	4,469 | 00	8 | 00	.19		
6. Net state and local bond interest (except Missouri)	| 00	| 00			
7. <input type="checkbox"/> Partnership <input type="checkbox"/> Fiduciary <input type="checkbox"/> Other adjustments	| 00	| 00			
8. Food Pantry Contributions	| 00	| 00			
9. Total of Lines 3, 6, 7, and 8	4,469 | 00	8 | 00			
SUBTRACTIONS					
12. Net interest from exempt federal obligations	| 00	| 00			
13. Amount of any state income tax refund included in federal ordinary income	| 00	| 00			
14. <input type="checkbox"/> Partnership <input type="checkbox"/> Fiduciary <input type="checkbox"/> Other adjustments	| 00	| 00			
15. Missouri depreciation adjustment (See Sec 143.121, RSMo.)	| 00	| 00			
16. Total of Lines 12, 13, 14, and 15	| 00	| 00			
17. Missouri partnership adjustment - NET ADDITION	4,469 | 00	8 | 00	.18	1,490 | 00	3 | 00
18. MO partnership adjustment - NET SUBTRACTION	| 00	| 00		| 00	| 00

PART 3 - ALLOCATION OF INCOME AND DEDUCTIONS - FEDERAL FORM				(a) TOTAL FEDERAL RETURN	(b) AMOUNT IN COLUMN (a) FROM MISSOURI SOURCES
Lines 1 to 8 [Column (a)] correspond to Federal Form 1065, Lines 1 to 8.					
1a. Gross receipts or sales	\$	1b. Less returns and allowances	\$	1c.	
2. Cost of goods sold (Federal Form 1065, Schedule A, Line 8)				2	
3. Gross profit (subtract Line 2 from Line 1c)				3	
4. Ordinary income (loss) from other partnerships and fiduciaries (attach schedule)				4	
5. Net farm profit (loss) (attach Federal Form 1040, Schedule F)				5	
6. Net gain (loss) (Federal Form 4797, Part II, Line 17)				6	
7. Other income (loss) (attach schedule)				7	
8. Total income (loss) (combine Lines 3 through 7)				8	
9. Enter amount from Federal Form 1065, Page 1, Line 21	9		00		
10. Enter amount from Federal Form 1065, Page 1, Line 10	10		00		
11. Total expenses - subtract Line 10 from Line 9				11	
12. Guaranteed payments and ordinary income (loss) - subtract Line 11 from Line 8 [Line 12 equals total of Federal Form 1065, Schedule K, Lines 1 and 4 and Form MO-NRP, Part 1, Column (a)]*				12	
13. Missouri sources - subtract Line 11 from Line 8				13	

*Line 12 may not equal to other lines in initial years of partnership due to organizational costs.

SEE FORM MO-MSS

MISSOURI DEPARTMENT OF REVENUE
NONRESIDENT PARTNERSHIP FORM

2009
 FORM
MO-NRP

COMPLETE THIS FORM ONLY IF THE PARTNERSHIP HAS ONE OR MORE NONRESIDENT PARTNERS AND MISSOURI SOURCE INCOME.

BUSINESS NAME TELCO EXPERTS LLC		MISSOURI I.D. NUMBER	FEDERAL I.D. NUMBER 26-1287244
NONRESIDENT PARTNER'S NAME ADAM GOLDBERG		SOCIAL SECURITY NUMBER 082-50-3812	

PART 1 - PARTNERSHIP'S DISTRIBUTIVE SHARE ITEMS	(a)	(b)	(c)	(d)	(e)
	FEDERAL SCHEDULE K	AMOUNT	MO %	FEDERAL SCHEDULE K-1	MISSOURI SOURCE
1. Ordinary income (loss) from trade or business activities	9,304 | 00	18 | 00	.19	3,102 | 00	6 | 00
2. Net income (loss) from rental real estate activities	| 00	| 00		| 00	| 00
3c. Net income (loss) from other rental activities	| 00	| 00		| 00	| 00
4. Guaranteed payments to partners	539,000 | 00	1,024 | 00	.19	155,000 | 00	294 | 00
5. Total portfolio income (loss) total of Federal Form 1065, Schedules K & K-1, Lines 5-9a	| 00	| 00		| 00	| 00
10. Net gain (loss) under section 1231 (other than due to casualty or theft)	| 00	| 00		| 00	| 00
11. Other income (loss) (attach schedule)	| 00	| 00		| 00	| 00
12. Section 179 expense deduction (attach schedule)	1,561 | 00	3 | 00	.19	521 | 00	1 | 00
13a. Charitable contributions (attach schedule)	2,400 | 00	5 | 00	.19	800 | 00	2 | 00
13d. Other deductions (attach schedule)	| 00	| 00		| 00	| 00

PART 2 - SHARE OF MISSOURI PARTNERSHIP ADJUSTMENT - NONRESIDENT PARTNERS					
The Lines below and Column (a) are the same as Form MO-1065, Part 1.	(a)	(b)	(c)	(d)	(e)
	MISSOURI PARTNERSHIP ADJUSTMENT	MISSOURI SOURCE	MO %	PARTNER'S PARTNERSHIP ADJUSTMENT	MISSOURI SOURCE
ADDITIONS					
3. Net state and local income taxes deducted on Federal Form 1065	4,469 | 00	8 | 00	.19		
6. Net state and local bond interest (except Missouri)	| 00	| 00			
7. <input type="checkbox"/> Partnership <input type="checkbox"/> Fiduciary <input type="checkbox"/> Other adjustments	| 00	| 00			
8. Food Pantry Contributions	| 00	| 00			
9. Total of Lines 3, 6, 7, and 8	4,469 | 00	8 | 00			
SUBTRACTIONS					
12. Net interest from exempt federal obligations	| 00	| 00			
13. Amount of any state income tax refund included in federal ordinary income	| 00	| 00			
14. <input type="checkbox"/> Partnership <input type="checkbox"/> Fiduciary <input type="checkbox"/> Other adjustments	| 00	| 00			
15. Missouri depreciation adjustment (See Sec 143.121, RSMo.)	| 00	| 00			
16. Total of Lines 12, 13, 14, and 15	| 00	| 00			
17. Missouri partnership adjustment - NET ADDITION	4,469 | 00	8 | 00	.18	1,489 | 00	2 | 00
18. MO partnership adjustment - NET SUBTRACTION	| 00	| 00		| 00	| 00

PART 3 - ALLOCATION OF INCOME AND DEDUCTIONS - FEDERAL FORM				(a) TOTAL FEDERAL RETURN	(b) AMOUNT IN COLUMN (a) FROM MISSOURI SOURCES
Lines 1 to 8 [Column (a)] correspond to Federal Form 1065, Lines 1 to 8.					
1a. Gross receipts or sales \$	1b. Less returns and allowances \$	Balance	1c.	| 00	| 00
2. Cost of goods sold (Federal Form 1065, Schedule A, Line 8)			2	| 00	| 00
3. Gross profit (subtract Line 2 from Line 1c)			3	| 00	| 00
4. Ordinary income (loss) from other partnerships and fiduciaries (attach schedule)			4	| 00	| 00
5. Net farm profit (loss) (attach Federal Form 1040, Schedule F)			5	| 00	| 00
6. Net gain (loss) (Federal Form 4797, Part II, Line 17)			6	| 00	| 00
7. Other income (loss) (attach schedule)			7	| 00	| 00
8. Total income (loss) (combine Lines 3 through 7)			8	| 00	| 00
9. Enter amount from Federal Form 1065, Page 1, Line 21	9	| 00			| 00
10. Enter amount from Federal Form 1065, Page 1, Line 10	10	| 00			| 00
11. Total expenses - subtract Line 10 from Line 9			11	| 00	| 00
12. Guaranteed payments and ordinary income (loss) - subtract Line 11 from Line 8 [Line 12 equals total of Federal Form 1065, Schedule K, Lines 1 and 4 and Form MO-NRP, Part 1, Column (a)]*			12	| 00	
13. Missouri sources - subtract Line 11 from Line 8			13		| 00

*Line 12 may not equal to other lines in initial years of partnership due to organizational costs.

SEE FORM MO-MSS

MISSOURI DEPARTMENT OF REVENUE
NONRESIDENT PARTNERSHIP FORM

2009
FORM
MO-NRP

COMPLETE THIS FORM ONLY IF THE PARTNERSHIP HAS ONE OR MORE NONRESIDENT PARTNERS AND MISSOURI SOURCE INCOME.

BUSINESS NAME TELCO EXPERTS LLC		MISSOURI I.D. NUMBER	FEDERAL I.D. NUMBER 26-1287244
NONRESIDENT PARTNER'S NAME PETER GOLDBERG		SOCIAL SECURITY NUMBER 082-50-3829	

PART 1 - PARTNERSHIP'S DISTRIBUTIVE SHARE ITEMS	MISSOURI SOURCE				
	(a)	(b)	(c)	(d)	(e)
	FEDERAL SCHEDULE K	AMOUNT	MO %	FEDERAL SCHEDULE K-1	MISSOURI SOURCE
1. Ordinary income (loss) from trade or business activities	9,304 | 00	18 | 00	.19	3,101 | 00	6 | 00
2. Net income (loss) from rental real estate activities	| 00	| 00		| 00	| 00
3C. Net income (loss) from other rental activities	| 00	| 00		| 00	| 00
4. Guaranteed payments to partners	539,000 | 00	1,024 | 00	.19	155,000 | 00	294 | 00
5. Total portfolio income (loss) total of Federal Form 1065, Schedules K & K-1, Lines 5-9a	| 00	| 00		| 00	| 00
10. Net gain (loss) under section 1231 (other than due to casualty or theft)	| 00	| 00		| 00	| 00
11. Other income (loss) (attach schedule)	| 00	| 00		| 00	| 00
12. Section 179 expense deduction (attach schedule)	1,561 | 00	3 | 00	.19	520 | 00	1 | 00
13a. Charitable contributions (attach schedule)	2,400 | 00	5 | 00	.19	800 | 00	2 | 00
13d. Other deductions (attach schedule)	| 00	| 00		| 00	| 00

PART 2 - SHARE OF MISSOURI PARTNERSHIP ADJUSTMENT - NONRESIDENT PARTNERS					
The Lines below and Column (a) are the same as Form MO-1065, Part 1.	(a)	(b)	(c)	(d)	(e)
	MISSOURI PARTNERSHIP ADJUSTMENT	MISSOURI SOURCE	MO %	PARTNER'S PARTNERSHIP ADJUSTMENT	MISSOURI SOURCE
ADDITIONS					
3. Net state and local income taxes deducted on Federal Form 1065	4,469 | 00	8 | 00	.19		
6. Net state and local bond interest (except Missouri)	| 00	| 00			
7. <input type="checkbox"/> Partnership <input type="checkbox"/> Fiduciary <input type="checkbox"/> Other adjustments	| 00	| 00			
8. Food Pantry Contributions	| 00	| 00			
9. Total of Lines 3, 6, 7, and 8	4,469 | 00	8 | 00			
SUBTRACTIONS					
12. Net interest from exempt federal obligations	| 00	| 00			
13. Amount of any state income tax refund included in federal ordinary income	| 00	| 00			
14. <input type="checkbox"/> Partnership <input type="checkbox"/> Fiduciary <input type="checkbox"/> Other adjustments	| 00	| 00			
15. Missouri depreciation adjustment (See Sec 143.121, RSMo.)	| 00	| 00			
16. Total of Lines 12, 13, 14, and 15	| 00	| 00			
17. Missouri partnership adjustment - NET ADDITION	4,469 | 00	8 | 00	.18	1,490 | 00	3 | 00
18. MO partnership adjustment - NET SUBTRACTION	| 00	| 00		| 00	| 00

PART 3 - ALLOCATION OF INCOME AND DEDUCTIONS - FEDERAL FORM					
Lines 1 to 8 [Column (a)] correspond to Federal Form 1065, Lines 1 to 8.				(a) TOTAL FEDERAL RETURN	(b) AMOUNT IN COLUMN (a) FROM MISSOURI SOURCES
1a. Gross receipts or sales	\$	1b. Less returns and allowances	\$	1c.	| 00
2. Cost of goods sold (Federal Form 1065, Schedule A, Line 8)				2	| 00
3. Gross profit (subtract Line 2 from Line 1c)				3	| 00
4. Ordinary income (loss) from other partnerships and fiduciaries (attach schedule)				4	| 00
5. Net farm profit (loss) (attach Federal Form 1040, Schedule F)				5	| 00
6. Net gain (loss) (Federal Form 4797, Part II, Line 17)				6	| 00
7. Other income (loss) (attach schedule)				7	| 00
8. Total income (loss) (combine Lines 3 through 7)				8	| 00
9. Enter amount from Federal Form 1065, Page 1, Line 21				9	| 00
10. Enter amount from Federal Form 1065, Page 1, Line 10				10	| 00
11. Total expenses - subtract Line 10 from Line 9				11	| 00
12. Guaranteed payments and ordinary income (loss) - subtract Line 11 from Line 8 [Line 12 equals total of Federal Form 1065, Schedule K, Lines 1 and 4 and Form MO-NRP, Part 1, Column (a)]*				12	| 00
13. Missouri sources - subtract Line 11 from Line 8				13	| 00

*Line 12 may not equal to other lines in initial years of partnership due to organizational costs.

SEE FORM MO-MSS

MISSOURI DEPARTMENT OF REVENUE
**S CORPORATION ALLOCATION
 AND APPORTIONMENT SCHEDULE**

SCHEDULE
MO-MSS

Attachment Sequence No. 1120S-04

DO NOT USE THIS SCHEDULE IF ALL INCOME IS FROM MISSOURI SOURCES.

CORPORATION NAME TELCO EXPERTS LLC	MO TAX I.D. NUMBER	CHARTER NUMBER	FEDERAL I.D. NUMBER 26-1287244
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APPORTIONMENT ELECTION

- Missouri Statutes provide seven methods of determining income from Missouri sources. Check only ONE of the seven boxes.
 - ☒ Method One - MULTISTATE ALLOCATION AND THREE FACTOR APPORTIONMENT - Multistate Tax Compact - Section 32.200, RSMo - Complete Parts 3 and 2.
 - ☐ Method Two - BUSINESS TRANSACTION SINGLE FACTOR APPORTIONMENT - Section 143.451.2(2), RSMo - Complete Parts 3 and 1.
 - Special Methods Number 3 to 7 - Attach Detailed Explanation
 - ☐ Three - Transportation - Section 143.451.3, RSMo
 - ☐ Four - Railroad - Section 143.451.4, RSMo
 - ☐ Five - Interstate Bridge - Section 143.451.5, RSMo
 - ☐ Six - Telephone and Telegraph - Section 143.451.6, RSMo
 - ☐ Seven - Other Approved Method - Section 143.461.2, RSMo
- Letter of Approval from the Director of Revenue must be attached.

PART 1 - METHOD TWO - SINGLE FACTOR APPORTIONMENT

- Enter on Line 1 the amount of sales which are transacted wholly in Missouri.
 - Enter on Line 2 the amount of sales which are transacted partly within Missouri and partly without Missouri.
 - Enter on Line 3 the amount of sales which are transacted wholly without Missouri.
 - In determining income from Missouri sources in cases where sales do not express the volume of business, enter on Line 1 the amount of business transacted wholly in Missouri and enter on Line 2 the amount of business transacted partly in Missouri and partly outside Missouri.
- Attach an explanation reconciling Line 4 with specific data on Federal Form 1120S.

	TOTAL	MISSOURI
1. Amount wholly in Missouri	1	00
2. Amount partly within and partly without Missouri	2	00
3. Amount wholly without Missouri	3	00
4. Total amount (all sources) add Lines 1, 2, and 3	4	00
5. One-half of Line 2	5	00
6. Total amount (Missouri) - add Lines 1 and 5	6	00
7. Missouri single factor apportionment fraction (Divide Line 6 by Line 4). Enter on Schedule MO-NRS, Parts 1 and 2, Column (c)	7	%

PART 2 - METHOD ONE - THREE FACTOR APPORTIONMENT

	TOTAL MISSOURI (a)	TOTAL EVERYWHERE (b)	PERCENT WITHIN MISSOURI (a) ÷ (b)
1. Average yearly value of real and tangible personal property used in the business, whether owned or rented. <i>Owned property: (at original cost, see instructions) (Exclude property not connected with the business and value of construction in progress.)</i>			
Land	00	00	
Depreciable assets	00	00	
Inventory and supplies	00	00	
Other (attach schedule)	00	00	
Net annual rental of property, times eight	00	00	
TOTAL PROPERTY VALUES	1a 00	1b 0 00	1 %
2. Wages, salaries, commissions, and other compensation of employees related to business income			
TOTAL WAGES AND SALARIES	2a 00	2b 00	2 %
3. Sales (gross receipts, less returns and allowances):			
(a) Sales delivered or shipped to Missouri purchasers:			
(1) Shipped from outside Missouri	0 00		
(2) Shipped from within Missouri	0 00		
(b) Sales shipped from Missouri to:			
(1) The United States Government	0 00		
(2) Purchasers in a state where the taxpayer would not be taxable (e.g., under Public Law 86-272)	0 00		
(c) Other gross receipts (rents, royalties, interest, etc.)	4,558 00		
TOTAL SALES	3a 4,558 00	3b 2,399,588 00	3 .1899 %
4. APPORTIONMENT FACTOR - add percentages on Lines 1, 2, and 3, and divide by factors present (see instructions) Enter on Schedule MO-NRS, Parts 1 and 2, Column (c).			4 .1899 %

CORPORATION NAME	MO TAX I.D. NUMBER	CHARTER NUMBER	FEDERAL I.D. NUMBER
TELCO EXPERTS LLC			26-1287244

PART 3 - MULTISTATE OR SINGLE FACTOR ALLOCATION

• Directly allocable nonbusiness income or MO source income. Do not allocate expenses that have been excluded from federal taxable income.	DIRECT ALLOCATION OF NONBUSINESS INCOME OR MISSOURI SOURCE INCOME					
	GROSS INCOME		DIRECTLY RELATED EXPENSES		INDIRECTLY RELATED EXPENSES	
	(1) EVERYWHERE	(2) MISSOURI	(3) EVERYWHERE	(4) MISSOURI	(5) EVERYWHERE	(6) MISSOURI
1. Interest income	00	00	00	00	00	00
2. Royalties	00	00	00	00	00	00
3. Rents	00	00	00	00	00	00
4. Net capital gains	00	00	00	00	00	00
5. Dividends	00	00	00	00	00	00
6. Total each column	00	00	00	00	00	00

All income is presumed to be business income unless you can clearly show the income to be nonbusiness income.

ALLOCATION/APPORTIONMENT OF DISTRIBUTIVE SHARE ITEMS

The following steps must be followed for each distributive share item that is being allocated as nonbusiness or Missouri source income. Attach an explanation and computations detailing the nature of the nonbusiness or Missouri source income.

EXAMPLE: Assume \$10,000 in total rents of which \$9,000 is business income and \$1,000 is nonbusiness or Missouri source income. Assume an apportionment factor of 33.333% (from Part 1, Line 7 or Part 2, Line 4):

Step 1	\$10,000	Total rents
Step 2	-1,000	Allocated to Missouri as nonbusiness or Missouri source income
	\$ 9,000	Business income
Step 3	\$ 9,000	X 33.333% = 3,000
Step 4	\$ 1,000	Missouri source income
Step 5	+ 3,000	From Step 3
	\$ 4,000	Missouri source income is entered on Schedule MO-NRS, Part 1, Line 3, Column (b).
Step 6	\$ 4,000/10,000 = 40%	This percentage is entered on Schedule MO-NRS, Part 1, Line 3, Column (c).

APPORTIONMENT OF PARTNERSHIP INTEREST

EXAMPLE: Assume S corporation's only activity is a 10 percent ownership in partnership. Partnership's Schedule MO-MSS reflects single factor with \$1,000,000 as wholly within and \$275,000 as partly within. S corporation method 2 Single Method Apportionment is calculated as follows:

1. Amount wholly in Missouri (\$1,000,000 x .10)	=	\$100,000
2. Amount wholly within and without Missouri (\$275,000 x .10)	=	\$27,500
3. Amount wholly without Missouri (0 x .10)	=	0
4. Total amount (all source)		127,500
5. One half of Line 2		13,750
6. Total Amount (Missouri) add Line 1 and Line 5		113,750
7. Missouri Single Factor Apportionment (Divide Line 6 by Line 4) Enter on Schedule MO-NRS, Parts 1 and 2, Column (e).		89.216%

MISSOURI SCHEDULE K-1 EQUIVALENT	Partner's Missouri Information For Calendar Year 2009 or Fiscal Year Beginning _____, 2009; and Ending _____, _____.	2009
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Partner's Name, Address and ZIP Code ESK CONSULTANTS LLC 237 MAYFAIR DRIVE BROOKLYN, NY 11234	<table style="width: 100%;"> <tr> <td>Partner Number <u>1</u></td> <td>Type of Partner</td> </tr> <tr> <td>Partner's Identifying Number 20-2113320</td> <td>DISREGARDED ENT</td> </tr> </table> <table style="width: 100%;"> <tr> <td>Resident <input type="checkbox"/></td> <td>Nonresident <input checked="" type="checkbox"/></td> </tr> <tr> <td>Amended Schedule K-1 <input type="checkbox"/></td> <td>Final Schedule K-1 <input type="checkbox"/></td> </tr> </table>	Partner Number <u>1</u>	Type of Partner	Partner's Identifying Number 20-2113320	DISREGARDED ENT	Resident <input type="checkbox"/>	Nonresident <input checked="" type="checkbox"/>	Amended Schedule K-1 <input type="checkbox"/>	Final Schedule K-1 <input type="checkbox"/>
Partner Number <u>1</u>	Type of Partner								
Partner's Identifying Number 20-2113320	DISREGARDED ENT								
Resident <input type="checkbox"/>	Nonresident <input checked="" type="checkbox"/>								
Amended Schedule K-1 <input type="checkbox"/>	Final Schedule K-1 <input type="checkbox"/>								
Partnership's Name, Address and ZIP Code TELCO EXPERTS LLC 38 PARK AVENUE RUTHERFORD, NJ 07070	Partnership's Identifying Number 26-1287244 Partner's Percentage of: Ownership <u>33.3333333%</u> Profit and Loss <u>33.3333333%</u>								

DISTRIBUTIVE SHARE OF PARTNERSHIP ADJUSTMENTS

1	Net addition	1,490
2	Net subtraction	

SEE FORM MO-NRP FOR ADDITIONAL DISTRIBUTIVE SHARE ITEMS.

YOUR SHARE OF THE MISSOURI SOURCE INCOME HAS BEEN INCLUDED IN THE MISSOURI FORM 1040, COMPOSITE TAX RETURN, AND THE RESPECTIVE INCOME TAX HAS BEEN PAID ON YOUR BEHALF.

COMPOSITE SOURCE INCOME	441.
MISSOURI NONRESIDENT TAX	26.

MISSOURI SCHEDULE K-1 EQUIVALENT	Partner's Missouri Information For Calendar Year 2009 or Fiscal Year Beginning _____, 2009; and Ending _____, _____.	2009
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Partner's Name, Address and ZIP Code ADAM GOLDBERG 33 WINDING WAY WAYNE, NJ 07470	<table style="width: 100%;"> <tr> <td>Partner Number <u>2</u></td> <td>Partner's Identifying Number <u>082-50-3812</u></td> <td>Type of Partner <u>INDIVIDUAL</u></td> </tr> <tr> <td colspan="2"> Resident <input type="checkbox"/> Amended Schedule K-1 <input type="checkbox"/> </td> <td> Nonresident <input checked="" type="checkbox"/> Final Schedule K-1 <input type="checkbox"/> </td> </tr> </table>	Partner Number <u>2</u>	Partner's Identifying Number <u>082-50-3812</u>	Type of Partner <u>INDIVIDUAL</u>	Resident <input type="checkbox"/> Amended Schedule K-1 <input type="checkbox"/>		Nonresident <input checked="" type="checkbox"/> Final Schedule K-1 <input type="checkbox"/>
Partner Number <u>2</u>	Partner's Identifying Number <u>082-50-3812</u>	Type of Partner <u>INDIVIDUAL</u>					
Resident <input type="checkbox"/> Amended Schedule K-1 <input type="checkbox"/>		Nonresident <input checked="" type="checkbox"/> Final Schedule K-1 <input type="checkbox"/>					

Partnership's Name, Address and ZIP Code TELCO EXPERTS LLC 38 PARK AVENUE RUTHERFORD, NJ 07070	Partnership's Identifying Number <u>26-1287244</u> Partner's Percentage of: Ownership <u>33.3333333%</u> Profit and Loss <u>33.3333333%</u>
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DISTRIBUTIVE SHARE OF PARTNERSHIP ADJUSTMENTS

1 Net addition	1,489
2 Net subtraction	

SEE FORM MO-NRP FOR ADDITIONAL DISTRIBUTIVE SHARE ITEMS.

YOUR SHARE OF THE MISSOURI SOURCE INCOME HAS BEEN INCLUDED IN THE MISSOURI FORM 1040, COMPOSITE TAX RETURN, AND THE RESPECTIVE INCOME TAX HAS BEEN PAID ON YOUR BEHALF.

COMPOSITE SOURCE INCOME	300.
MISSOURI NONRESIDENT TAX	18.

MISSOURI SCHEDULE K-1 EQUIVALENT	Partner's Missouri Information For Calendar Year 2009 or Fiscal Year Beginning _____, 2009; and Ending _____, _____.	2009
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Partner's Name, Address and ZIP Code PETER GOLDBERG 1520 YORK AVENUE NEW YORK, NY 10028	Partner Number <u>3</u> Partner's Identifying Number <u>082-50-3829</u> Type of Partner <u>INDIVIDUAL</u> <hr/> Resident <input type="checkbox"/> Nonresident <input checked="" type="checkbox"/> Amended Schedule K-1 <input type="checkbox"/> Final Schedule K-1 <input type="checkbox"/>
Partnership's Name, Address and ZIP Code TELCO EXPERTS LLC 38 PARK AVENUE RUTHERFORD, NJ 07070	Partnership's Identifying Number <u>26-1287244</u> Partner's Percentage of: Ownership <u>33.3333334%</u> Profit and Loss <u>33.3333334%</u>

DISTRIBUTIVE SHARE OF PARTNERSHIP ADJUSTMENTS

1 Net addition	1,490
2 Net subtraction	

SEE FORM MO-NRP FOR ADDITIONAL DISTRIBUTIVE SHARE ITEMS.

YOUR SHARE OF THE MISSOURI SOURCE INCOME HAS BEEN INCLUDED IN THE MISSOURI FORM 1040, COMPOSITE TAX RETURN, AND THE RESPECTIVE INCOME TAX HAS BEEN PAID ON YOUR BEHALF.

COMPOSITE SOURCE INCOME	300.
MISSOURI NONRESIDENT TAX	18.

MISSOURI DEPARTMENT OF REVENUE **2009 FORM MO-1040**
INDIVIDUAL INCOME TAX RETURN - LONG FORM

FOR CALENDAR YEAR JAN. 1-DEC. 31, 2009, OR FISCAL YEAR BEGINNING
 2009, ENDING

20

AMENDED RETURN - CHECK HERE ☐

SOFTWARE
 VENDOR CODE

019

NAME AND ADDRESS

SOCIAL SECURITY NUMBER

SPOUSE'S SOCIAL SECURITY NUMBER

261287244

NAME (LAST)

(FIRST)

M.I.

JR, SR

TELCO EXPERTS LLC

SPOUSE'S (LAST)

(FIRST)

M.I.

JR, SR

COMPOSITE RETURN

IN CARE OF NAME (ATTORNEY, EXECUTOR, PERSONAL REPRESENTATIVE, ETC.)

COUNTY OF RESIDENCE

SCHOOL DISTRICT NO.

PRESENT ADDRESS (INCLUDE APARTMENT NUMBER OR RURAL ROUTE)

CITY, TOWN, OR POST OFFICE, STATE, ZIP CODE

38 PARK AVENUE

RUTHERFORD, NJ 07070

You may contribute to any one or all of the trust funds on Line 45. See instructions for a description of each trust fund, as well as trust fund codes to enter on Line 45.

PLEASE CHECK THE APPROPRIATE BOXES THAT APPLY TO YOURSELF OR YOUR SPOUSE AS OF DECEMBER 31, 2009.

AGE 62 THROUGH 64

AGE 65 OR OLDER

BLIND

100% DISABLED

NON-OBLIGATED SPOUSE

☐ YOURSELF
☐ SPOUSE

☐ YOURSELF
☐ SPOUSE

☐ YOURSELF
☐ SPOUSE

☐ YOURSELF
☐ SPOUSE

☐ YOURSELF
☐ SPOUSE

		Yourself		Spouse	
INCOME	1. Federal adjusted gross income from your 2009 federal return (See worksheet.)	1Y	1,040	1S	00
	2. Total additions (from Form MO-A, Part 1, Line 6)	2Y	00	2S	00
	3. Total income -- Add Lines 1 and 2	3Y	00	3S	00
	4. Total subtractions (from Form MO-A, Part 1, Line 14)	4Y	00	4S	00
	5. Missouri adjusted gross income -- Subtract Line 4 from Line 3.	5Y	00	5S	00
6. Total Missouri adjusted gross income -- Add columns 5Y and 5S.	6			00	
7. Income percentages - Divide columns 5Y and 5S by total on Line 6. (Must equal 100%)	7Y	%	7S	%	
EXEMPTIONS AND DEDUCTIONS	8. Pension and Social Security/Social Security disability exemption (from Form MO-A, Part 3)	8			00
	9. Mark your filing status box below and enter the appropriate exemption amount on Line 9. <input type="checkbox"/> A. Single - \$2,100 (See Box B before checking) <input type="checkbox"/> B. Claimed as a dependent on another person's federal tax return - \$0.00 <input type="checkbox"/> C. Married filing joint federal & combined Missouri - \$4,200 <input type="checkbox"/> D. Married filing separate - \$2,100 <input type="checkbox"/> E. Married filing separate (spouse NOT filing) - \$4,200 <input type="checkbox"/> F. Head of household - \$3,500 <input type="checkbox"/> G. Qualifying widow(er) with dependent child - \$3,500	9			00
	10. Tax from federal return (Do not enter federal income tax withheld.) <ul style="list-style-type: none"> Federal Form 1040, Line 55 minus Lines 45, 63, 64a, 66, 67, and amounts from Forms 8801 and 8885 on Line 70 Federal Form 1040A, Line 35 minus Line 40, 41a, 43, and any alternative minimum tax included on Line 28 Federal Form 1040EZ, Line 11 minus Line 8 and 9a 	10	00		
	11. Other tax from federal return -- Attach copy of your federal return (pgs 1 and 2).	11	00		
	12. Total tax from federal return -- Add Lines 10 and 11.	12	00		
	13. Federal tax deduction -- Enter amount from Line 12 not to exceed \$5,000 for individual filer; \$10,000 for combined filers.	13			00
	14. Missouri standard deduction OR itemized deductions. Single or Married Filing Separate- \$5,700; Head of Household - \$8,350; Married Filing a Combined Return or Qualifying Widow(er) - \$11,400; If you are age 65 or older, blind, or claimed as a dependent, see your federal return or page 7. If you claimed an additional standard deduction or you are itemizing, see Form MO-A, Part 2, or Form MO-L	14			00
	15. Number of dependents from Federal Form 1040 OR 1040A, Line 6c (DO NOT INCLUDE YOURSELF OR SPOUSE.)	15			00
	16. Number of dependents on Line 15 who are 65 years of age or older and do not receive Medicaid or state funding (DO NOT INCLUDE YOURSELF OR SPOUSE.)	16			00
	17. Long-term care insurance deduction	17			00
	18. Health care sharing ministry deduction	18			00
	19. Total deductions -- Add Lines 8, 9, 13, 14, 15, 16, 17, and 18	19			00
	20. Subtotal -- Subtract Line 19 from Line 6.	20			00
	21. Multiply Line 20 by appropriate percentages (%) on Lines 7Y and 7S.	21Y	00	21S	00
	22. Enterprise zone or rural empowerment zone income modification	22Y	00	22S	00
	23. Subtract Line 22 from Line 21. Enter here and on Line 24.	23Y	00	23S	00

		Yourself		Spouse									
TAX	24. Taxable income amount from Lines 23Y and 23S.	24Y	1 00	24S	1 00								
	25. Tax. (See tax table in the instructions.)	25Y	1 00	25S	1 00								
	26. Resident credit -- Attach Form MO-CR and other states' income tax return(s). OR	26Y	1 00	26S	1 00								
	27. Missouri income percentage--Enter 100% unless you are completing Form MO-NRI. Attach Form MO-NRI and a copy of your federal return if less than 100%. Check the box if you or your spouse is a professional entertainer or a member of a professional athletic team. <input type="checkbox"/> YOURSELF <input type="checkbox"/> SPOUSE	27Y	%	27S	%								
	28. Balance - Subtract Line 26 from Line 25; OR Multiply Line 25 by percentage on Line 27.	28Y	1 00	28S	1 00								
	29. Other taxes (Check box and attach federal form indicated.) <input type="checkbox"/> Lump sum distribution (Form 4972) <input type="checkbox"/> Recapture of low income housing credit (Form 8611)	29Y	1 00	29S	1 00								
	30. Subtotal -- Add Lines 28 and 29.	30Y	62 100	30S	1 00								
	31. Total Tax -- Add Lines 30Y and 30S.	31			1 00								
	PAYMENTS / CREDITS	32. MISSOURI tax withheld -- Attach Form W-2(s) and/or Form 1099(s).	32			1 00							
		33. 2009 Missouri estimated tax payments (include overpayment from 2008 applied to 2009).	33			1 00							
34. Missouri tax payments for nonresident partners or S corporation shareholders -- Attach Form MO-2NR.		34			1 00								
35. Missouri tax payments for nonresident entertainers -- Attach Form MO-2ENT.		35			1 00								
36. Amount paid with Missouri extension of time to file (Form MO-60).		36			1 00								
37. Miscellaneous tax credits (from Form MO-TC, Line 13) -- Attach Form MO-TC.		37			1 00								
38. Property tax credit -- Attach Form MO-PTS.		38			1 00								
39. Total payments and credits -- Add Lines 32 through 38.		39			1 00								
AMENDED RETURN		Skip Lines 40-42 if you are not filing an amended return.											
	40. Amount paid on original return.	40			1 00								
	41. Overpayment as shown (or adjusted) on original return.	41			1 00								
	INDICATE REASON(S) FOR AMENDING.		M M D D Y Y										
	<input type="checkbox"/> A. Federal audit Enter date of IRS report												
	<input type="checkbox"/> B. Net operating loss carryback Enter year of loss												
	<input type="checkbox"/> C. Investment tax credit carryback Enter year of credit												
	<input type="checkbox"/> D. Correction other than A, B, or C Enter date of federal amended return, if filed												
	42. Amended Return - total payments and credits. Add Line 40 to Line 39 or subtract Line 41 from Line 39.	42			1 00								
	REFUND OR AMOUNT DUE	43. If Line 39, or if amended return, Line 42, is larger than Line 31, enter difference (amount of OVERPAYMENT) here.											
44. Amount of Line 43 to be applied to your 2010 estimated tax.													
45. Enter the amt of your donation in the trust fund boxes to the right. See inst. for trust fund codes.		45	Children's	Veterans	Elderly Home Delivered Meals	Missouri National Guard	Workers' Memorial	Childhood Lead Testing	Missouri Military Family Relief	General Revenue	After School Retreat	Addl. Trust Fund Code (See Instr.)	Addl. Trust Fund Code (See Instr.)
46. Overpayment to be refunded to you. Subtract Lines 44 and 45 from Line 43 and enter here. Sign below and mail return to: Department of Revenue, PO BOX 500, JEFFERSON CITY, MO 65106-0500. (2D BARCODE ONLY-DOR, PO BOX 3222, JEFFERSON CITY, MO 65105-3222).													
47. If Line 31 is larger than Line 39 or Line 42, enter the difference (amount of UNDERPAYMENT) here.													
48. Underpayment of estimated tax penalty -- Attach Form MO-2210. Enter penalty amount here.													
49. Total amount due -- Add Lines 47 and 48 and enter here. Sign below and mail return and payment to: Department of Revenue, PO BOX 329, JEFFERSON CITY, MO 65107-0329. (2D BARCODE ONLY-DOR, PO BOX 3370, JEFFERSON CITY, MO 65105-3370). Please write your social security number(s) and daytime phone number on your check or money order (U.S. funds only). Make payable to Missouri Department of Revenue.													
AMOUNT YOU OWE													
49													
62 100													
SIGNATURE	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which he/she has any knowledge. As provided in Chapter 143, RSMo, a penalty of up to \$500 shall be imposed on any individual who files a frivolous return. I also declare under penalties of perjury that I employ no illegal or unauthorized aliens as defined under federal law and that I am not eligible for any tax exemption, credit or abatement if I employ such aliens.												
	I authorize the Director of Revenue or delegate to discuss my return and attachments with the preparer or any member of the preparer's firm. <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO												
	E-MAIL ADDRESS PREPARER'S TELEPHONE												
	212-683-6111												
	SIGNATURE DATE PREPARER'S SIGNATURE FEIN, SSN, OR PTIN												
X SPOUSE'S SIGNATURE (If filing combined, BOTH must sign) DAYTIME TELEPHONE PREPARER'S ADDRESS AND ZIP CODE DATE													
X 350 FIFTH AVE STE 7412 NEW YORK, NY 10118-7412													

MO 860-1094 (09-2009) PFX
961002 12-21-09

This form is available upon request in alternative accessible format(s).

961251 10-08-09

2009
FORM
MO-1040V

NAME _____

SPOUSE'S NAME

TELCO EXPERTS LLC

STREET ADDRESS

38 PARK AVENUE

CITY

RUTHERFORD, NJ 07070

STATE ZIP CODE

FULL PAYMENT OF TAXES MUST BE SUBMITTED BY APRIL 15, 2010 TO AVOID INTEREST AND ADDITIONS TO TAX FOR FAILURE TO PAY. If you pay by check, you authorize the Department of Revenue to process the check electronically. Any returned check may be presented again electronically.

● PLEASE SEND CHECK OR MONEY ORDER (U.S. FUNDS ONLY)

MO 860-2715 (11-2009) PFX

1. Social security number ... * 2 6 1 2 8 7 2 4 4
2. Name control * T E L C
3. Spouse's social security number ... *
4. Spouse's name control *
5. Amount of payment (U.S. funds only) ... \$ 6 2 . 0 0

* □ □ □ □ □ □ □ □ □ □

* □ □ □ □ □

DOR USE ONLY

055 019 000000 2612872445 200512037 0000000000 09 000006200 6

13

16480216 752659 TELCOEXPERTS 2009.02050 TELCO EXPERTS LLC

TELCOEX1

2009

(Year)

DEC 31 2009

2009 ending

For the taxable year beginning

961741
04-24-09

2009 TAX RETURN FILING INSTRUCTIONS

NEW JERSEY FORM NJ-1065

FOR THE YEAR ENDING

DECEMBER 31, 2009

Prepared for	TELCO EXPERTS LLC 38 PARK AVENUE RUTHERFORD, NJ 07070
Prepared by	BELL & COMPANY LLP 350 FIFTH AVE STE 7412 NEW YORK, NY 10118-7412
To be signed and dated by	A MEMBER OF THE LLC
Amount of tax	BALANCE DUE \$13,893.00
Mail tax return to	NJ DIVISION OF TAXATION REVENUE PROCESSING CENTER P.O. BOX 194 TRENTON NJ 08646-0194
Forms to be distributed to partners	ENCLOSED ARE COPIES OF SCHEDULE K-1 TO BE DISTRIBUTED TO THE MEMBERS.
Return must be mailed on or before	APRIL 15, 2010
Special Instructions	DEPOSIT YOUR FUNDS USING THE NEW JERSEY ELECTRONIC FUND TRANSFER SYSTEM, EFT. PAYMENTS NEED TO BE INITIATED PRIOR TO THE DUE DATE. PLEASE CHECK WITH THE APPROPRIATE FINANCIAL INSTITUTION FOR THE EXACT DATE. SEPARATELY MAIL FORM PART-100 TO: STATE OF NEW JERSEY FILING FEE AND TAX ON PARTNERS P.O. BOX 642 TRENTON, NJ 08646-0642

2010 ESTIMATED TAX FILING INSTRUCTIONS
NEW JERSEY FORM 1065 NONRESIDENT PARTNER ESTIMATE

FOR THE YEAR ENDING
DECEMBER 31, 2010

Prepared for	TELCO EXPERTS LLC 38 PARK AVENUE RUTHERFORD, NJ 07070																											
Prepared by	BELL & COMPANY LLP 350 FIFTH AVE STE 7412 NEW YORK, NY 10118-7412																											
Amount of tax	<table style="width: 100%; border-collapse: collapse;"><tr><td style="width: 40%;">Total Estimated Tax</td><td style="width: 10%; text-align: right;">\$</td><td style="width: 50%; text-align: right;">13,600</td></tr><tr><td>Less credit from prior year</td><td style="text-align: right;">\$</td><td style="text-align: right;">0</td></tr><tr><td>Less amount already paid on 2010 estimate</td><td style="text-align: right;">\$</td><td style="text-align: right;">0</td></tr><tr><td>Balance due</td><td style="text-align: right;">\$</td><td style="text-align: right;">13,600</td></tr></table> <p style="margin-top: 10px;">Payable in full or in installments as follows:</p> <table style="width: 100%; border-collapse: collapse;"><thead><tr><th style="text-align: left;">Installment</th><th style="text-align: left;">Amount</th><th style="text-align: left;">Due Date</th></tr></thead><tbody><tr><td>No. 1</td><td>\$ 3,400</td><td>APRIL 15, 2010</td></tr><tr><td>No. 2</td><td>\$ 3,400</td><td>JUNE 15, 2010</td></tr><tr><td>No. 3</td><td>\$ 3,400</td><td>SEPTEMBER 15, 2010</td></tr><tr><td>No. 4</td><td>\$ 3,400</td><td>JANUARY 18, 2011</td></tr></tbody></table>	Total Estimated Tax	\$	13,600	Less credit from prior year	\$	0	Less amount already paid on 2010 estimate	\$	0	Balance due	\$	13,600	Installment	Amount	Due Date	No. 1	\$ 3,400	APRIL 15, 2010	No. 2	\$ 3,400	JUNE 15, 2010	No. 3	\$ 3,400	SEPTEMBER 15, 2010	No. 4	\$ 3,400	JANUARY 18, 2011
Total Estimated Tax	\$	13,600																										
Less credit from prior year	\$	0																										
Less amount already paid on 2010 estimate	\$	0																										
Balance due	\$	13,600																										
Installment	Amount	Due Date																										
No. 1	\$ 3,400	APRIL 15, 2010																										
No. 2	\$ 3,400	JUNE 15, 2010																										
No. 3	\$ 3,400	SEPTEMBER 15, 2010																										
No. 4	\$ 3,400	JANUARY 18, 2011																										
Make check payable to	NOT APPLICABLE																											
Mail voucher and check (if applicable) to	PAYMENTS MUST BE FILED AND PAID ELECTRONICALLY. TO FILE AND PAY ELECTRONICALLY, VISIT THE DIVISION OF TAXATION WEBSITE AT WWW.STATE.NJ.US/TREASURY/TAXATION/																											
Special Instructions																												

**PART-100
2009**

**STATE OF NEW JERSEY
PARTNERSHIP RETURN VOUCHER**

For Calendar Year 2009, or Tax Year Beginning 01/01/09 and Ending 12/31/09

Federal EIN 26-1287244/000	Legal Name of Taxpayer TELCO EXPERTS LLC	
	Trade Name of Business if different from legal name above	
<input type="checkbox"/> Amended <input type="checkbox"/> Final	Address (number and street or rural route) 38 PARK AVENUE	
	City or Post Office RUTHERFORD, NJ	State ZIP Code 07070

1. Filing Fee (Line 4 of Filing Fee Schedule)	312 00
2. Installment Payment (Multiply Line 1 by .50)	156 00
3. Nonresident Noncorporate Partner Tax	13461 00
4. Nonresident Corporate Partner Tax	00
5. Total Fee and Tax (Add Lines 1 - 4)	13929 00
6. Penalty for Underpayment of Estimated Tax. Check box if PART-160 is attached <input checked="" type="checkbox"/>	129 00
7. Total Due (Add Lines 5 and 6)	14058 00
8. Less: Line 1 of Tiered Partnership Payment Schedule	00
9. Less: Installment Payment from 2008	165 00
10. Less: Estimated Payments/Credit from 2008	00
11. Less: Payment from PART-200-T	00
12. Total Balance Due	13893 00
13. Overpayment	00
14. Credit to 2010	00
15. Refund	\$ 00

Return this voucher with your payment in the envelope marked PART-100
 Make checks payable to: State of New Jersey - PART
 Write the Federal ID number and tax year on the check.

Mail To: **Filing Fee and Tax on Partnerships**
Form PART-100
PO Box 642
Trenton, NJ 08646-0642

FILING FEE SCHEDULE

1	Number of Resident Partners	<u>1</u>	x	\$150.00	=	<u>150 00</u>
2	Number of Nonresident Partners with Physical Nexus to New Jersey	<u> </u>	x	\$150.00	=	<u> 00</u>
3	Number of Nonresident Partners without Physical Nexus to New Jersey	<u>2</u>	x	\$150.00	x	<div style="border: 1px solid black; padding: 2px; display: inline-block;">.541562</div> = <u>162 00</u>
						Corporation Allocation Factor
4	Total Filing Fee (Add Lines 1 - 3)					<u>312 00</u>

Carry the total from Line 4 to Line 1 on page 1 of Form PART-100. If the amount on Line 4 is greater than \$250,000, enter \$250,000 on Line 1 of Form PART-100.

TIERED PARTNERSHIP PAYMENT SCHEDULE

List the Partnership's Name(s), Federal Identification Number(s) and share of New Jersey Tax reported on Line 1 of Part III of each Schedule NJK-1 received.

	Name	FEIN	Amount
A.			
B.			
C.			
D.			
E.			
1. Total Tax Paid on Behalf of Partnership:			
Carry the total from Line 1 to Line 8 on page 1 of Form PART-100.			

NEW JERSEY TAX WORKSHEET FOR NONRESIDENT PARTNERS (Keep for your records) - DO NOT FILE

1. Total Nonresident Noncorporate Partners Share of Income	211,318.
2. Nonresident Noncorporate Partners Share of Tax (6.37%)	13,461.
3. Total Nonresident Corporate Partnership Share of Income	
4. Nonresident Corporate Partners Share of Tax (9.00%)	
5. Total Nonresident Share of Tax (Add Line 2 to Line 4)	13,461.

Record of Estimated Tax Payments

Voucher Number	(a) Date	(b) Amount	(c) Amount Paid Toward Estimate	(d) Overpayment Credit From Last Year's Return	(e) Total Amount Due and For This Installment (b - c - d)
1	04/15/10	3,366.			3,400.
2	06/15/10	3,366.			3,400.
3	09/15/10	3,366.			3,400.
4	01/18/11	3,366.			3,400.
Total ➡		13,464.			13,600.

PART-160NJ Division of Taxation
(10-09)**Underpayment of Estimated N.J. Partnership Tax**

Attach to your tax return (Form PART-100)

PARTNERSHIP NAME	FEDERAL EMPLOYER I.D. NUMBER
TELCO EXPERTS LLC	26-1287244/000

PART I How to Compute Your Underpayment

Note: If you meet any of the exceptions that avoid the underpayment charge for ANY quarter, complete PART II

	(a)
1. Amount of 2009 Tax - Refer to line 1 instructions	13,461.
2. 90% of Line 1	12,115.
3. Prior year's tax - Enter the total of lines 3 and 4 from the 2008 PART-100	
4. Enter the lesser of Lines 2 or 3	
5. Enter in columns (a) through (d) the installment dates that correspond to the 15th day of the 4th, 6th, 9th, months of your tax period and the 1st month succeeding the close of your tax period	(a) (b) (c) (d)
	04/15/09 06/15/09 09/15/09 01/15/10
6. Enter 25% of Line 4 in columns (a) through (d)	
7. (a) Amount paid or credited for each period	
(b) Overpayment of previous installment (enter any overpayment shown on line 9 that is more than the total of all prior underpayments as a credit against the next installment)	
8. Add lines 7(a) and 7(b)	
9. Underpayment (subtract line 8 from line 6) or overpayment (subtract line 6 from line 8)	

PART II Exceptions (See Instructions)

10. Total amount paid or credited from the beginning of the tax year through the installment dates that correspond to the 15th day of the 4th, 6th, 9th month of your tax period and the 1st month succeeding the close of your tax period				
11. Exception 1, tax based on the facts shown on the prior year's return but using current year's rates. Refer to instructions regarding the taxable periods of less than one year	25% of tax	50% of tax	75% of tax	100% of tax
	22.5% of tax	45% of tax	67.5% of tax	90% of tax
12. Exception 2, tax based on annualized tax				

PART III Installment Interest Due (See Instructions)

13. Amount of underpayment from line 9				
14. Enter same installment dates used above at line 5				
15. Enter the date of payment or the 15th day of the 4th month after the close of the tax year, whichever is earlier	SEE STATEMENT			
16. Number of months from the date on line 14 to the date on line 15. (A part of a month is deemed to be a full month.)				
17. Interest				
18. Installment interest due - Add columns (a), (b), (c), and (d) of line 17. Enter the total here and include in Line 6 of Form PART-100				129.

**NJ-1065
2009**

**STATE OF NEW JERSEY
PARTNERSHIP RETURN**

1019

For Calendar Year 2009, or Tax Year Beginning _____, 2009 and Ending _____

You Must Enter Your Federal EIN	Federal EIN 26-1287244/000	Legal Name of Taxpayer TELCO EXPERTS LLC	
	Principal Business Activity TELEPHONE SERVICES	Trade Name of Business if different from legal name above	
	Date Business Started 08/14/2007	Address (number and street or rural route) 38 PARK AVENUE	
	1 # of Resident Partners 0 # of Nonresident Partners with Physical Nexus to NJ 2 # of Nonresident Partners without Physical Nexus to NJ	City or Post Office RUTHERFORD, NJ	
		State 07070	ZIP Code

Check applicable boxes: <input type="checkbox"/> Initial Return <input type="checkbox"/> Final Return <input type="checkbox"/> Amended Return <input type="checkbox"/> Application for Federal Extension is attached <input type="checkbox"/> Substitute Method of Allocation Granted <input type="checkbox"/> Complete Liquidation	<input type="checkbox"/> Qualified Investment Partnership <input type="checkbox"/> Listed on U.S. National Stock Exchange <input type="checkbox"/> Hedge Fund <input type="checkbox"/> Investment Club <input checked="" type="checkbox"/> Composite Return is filed for Nonresident Partners <input type="checkbox"/> Controlling Interest Transfer Tax	<input type="checkbox"/> Tiered Partnership <input type="checkbox"/> General Partnership <input type="checkbox"/> Limited Partnership <input checked="" type="checkbox"/> Limited Liability Company <input type="checkbox"/> Limited Liability Partnership
---	---	--

Partnership Income		Column A Amount From All Sources	Column B Amount From NJ Sources
1. Ordinary income (loss) from trade or business activities (see instruction page 6)		1 9,304	
2. Net income (loss) from rental real estate activities		2	
3. Net income (loss) from other rental activities		3	
4. Guaranteed payments to partners		4 539,000	
5. Interest income		5	
6. Dividend income		6	
7. Royalty income		7	
8. Net gain (loss) from disposition of property		8	
9. Net IRC section 1231 gain (loss)		9	
10. Other income (loss)		10	
11. Tax-exempt interest income		11	
12. Subtotal (add lines 1 through 11)		12 548,304	
13a. Taxes based on income (see instruction page 6)	13a 4,469		
13b. Other additions - specify:	13b		
13c. Total additions (add lines 13a and 13b)		13c 4,469	
14. Subtotal (add lines 12 and 13c)		14 552,773	
15a. Net income (loss) from rental real estate activities	15a		
15b. Net gain (loss) from disposition of real property	15b		
15c. Guaranteed payments to partners	15c 539,000		
15d. Interest income from federal obligations	15d		
15e. Interest income from NJ obligations	15e		
15f. IRC Section 179 expense	15f 1,561		
15g. Other subtractions - specify: STATEMENT 2	15g 8,577		
15h. Total subtractions (add lines 15a through 15g)		15h 549,138	
16a. Subtotal (subtract line 15h from line 14)		16a 3,635	
16b. NJ Allocation (line 16a times business allocation % of 69.4374%)		16b	2,524
17. Net income (loss) from rental real estate activities (see instruction page 8)		17	
18. Net gain (loss) from disposition of real property		18	
19. Net partnership income (loss) (total lines 16a, 17 and 18 of column A) (total lines 16b, 17 and 18 of column B)		19 3,635	2,524
20. Income (loss) from tiered partnership		20	
21. Partnership income (loss) (total lines 19 and 20)		21 3,635	2,524
22a. Guaranteed payments to partners		22a 539,000	
22b. Guaranteed payments to partners--pension		22b	
22c. Net guaranteed payment to partners (subtract line 22b from line 22a)		22c 539,000	374,268
23. Net gain (loss) from disposition of assets as a result of a complete liquidation		23	
24. Total Nonresident Noncorporate Partners Share of Tax (Line 2c, Column J of Partners Directory)		24	13,461
25. Total Nonresident Corporate Partners Share of Tax (Line 2c, Column K of Partners Directory)		25	

965971 Use the amounts reported in Column A to complete Schedule NJK-1, Column A.
11-2-09 Use the amounts reported in Column B to complete Schedule NJK-1, Column B.

TELCO EXPERTS LLC										Federal EIN	
PARTNERS DIRECTORY List all partners, including principal address. Add additional sheets as necessary.										26-1287244/000	
1. Corporation Allocation Factor • 541562											
A	B	C	D	E	F	G	H	I	J	K	
Code	SS Number or FEIN Name and Principal Address	Distributive Share of Partnership Income (Loss)	Net Gain (Loss) From Disposition of Assets as a result of a Complete Liquidation	Share of Total Income	Share of NJ Income	Nonresident Partner's Share of Tax	Nonresident Partner's Share of Tax	Nonresident Partner's Share of Tax	Nonresident Partner's Share of Tax	Nonresident Partner's Share of Tax	
NR	082-50-3829 PETER GOLDBERG 1520 YORK AVENUE NEW YORK, NY 10028	156,212.	108,470.				158,101.	85,621.	5,454.		
NR	20-2113320 ESK CONSULTANTS LLC 237 MAYFAIR DRIVE BROOKLYN, NY 11234	230,212.	159,854.				232,101.	125,697.	8,007.		
RI	082-50-3812 ADAM GOLDBERG 33 WINDING WAY WAYNE, NJ 07470	156,211.	108,469.								
		2a. Total This Page. Enter zero, if no tax is reported in Column(s) J and/or K.								13,461.	
		2b. Total From reported in Column(s) J and/or K.									
		2c. Total Tax (add Lines 2a and 2b). Enter the totals here and carry the total in Column J to Line 24, Column B, and the total in Column K to Line 25, Column B on front of Form NJ-1065.								13,461.	
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete. Declaration of preparer (other than general partner) is based on all information of which preparer has any knowledge.											
Signature of General Partner or Limited Liability Company Member.											
Paid Preparer's Signature										Date	
Firm's Name (or yours if self-employed)										Check if Self-Employed	
BELL & COMPANY LLP										Preparer's SS # or PTIN	
350 FIFTH AVE STE 7412										P00598705	
NEW YORK, NY 10118-7412										Preparer's Federal EIN #	
										13-3565602	
966972 11-2-09 A complete Federal Form 1065 including all schedules and supporting attachments may be required during the course of an audit.											

CORPORATION ALLOCATION SCHEDULE

1019

SCHEDULE J

A PARTNERSHIP THAT IS NOT A QUALIFIED INVESTMENT PARTNERSHIP, INVESTMENT CLUB, AND THAT IS NOT LISTED ON A UNITED STATES NATIONAL STOCK EXCHANGE BUT HAS A NONRESIDENT NONCORPORATE OR NONRESIDENT CORPORATE PARTNER AND WHO MAINTAINS A REGULAR PLACE OF BUSINESS OUTSIDE OF NEW JERSEY SHOULD COMPLETE SCHEDULE J. THIS SCHEDULE SHOULD BE OMITTED IF THE TAXPAYER DOES NOT MAINTAIN A REGULAR PLACE OF BUSINESS OUTSIDE THIS STATE OTHER THAN A STATUTORY OFFICE, IN WHICH CASE THE TAX LAW REQUIRES THE ALLOCATION FACTOR TO BE 100% (1.000000). SCHEDULE J IS NOT REQUIRED FOR A PARTNERSHIP THAT MEETS HEDGE FUND STATUS, IF ITS ONLY NONRESIDENT PARTNERS ARE INDIVIDUALS, ESTATES, OR TRUSTS. SCHEDULE J IS REQUIRED IF THE PARTNERSHIP INCLUDES NONRESIDENT PARTNERS WHO DO NOT HAVE PHYSICAL NEXUS TO NEW JERSEY AND THE PARTNERSHIP WISHES TO ALLOCATE THE FILING FEE.

PART I ALL ALLOCATING COMPANIES MUST ANSWER THE FOLLOWING QUESTIONS

- (a) State the number of regular places of business maintained outside this State 0
- (b) List the address of at least one such regular place of business NONE
- (c) List the States in which the taxpayer maintained a permanent and continuous place of business, indicating type of establishment, such as warehouse, factory, store, office, etc. NEW JERSEY
- (d) Give the address of every factory, warehouse, store, or other place of business in New Jersey, indicating type of establishment
38 PARK AVENUE
RUTHERFORD, NJ 07070
- (e) Number of people employed (average) in New Jersey _____ outside New Jersey _____
- (f) Explain in detail internal controls used in distribution of receipts in and out of New Jersey, as shown in Part III, line 2 _____

ACTUAL BOOKS AND RECORDS

- (g) State the location of the actual seat of management or control of the partnership _____

SEE STATEMENT 3**PART II AVERAGE VALUES**

- (a) This schedule showing average values of real and tangible personal property must be completed by every taxpayer entitled to and electing to allocate.
- (b) The average values of real and tangible personal property *owned* are to be computed on the basis of the average book values thereof and not on original cost. Rented or leased property is valued at 8 times the annual rent, including any amounts paid or accrued in addition to or in lieu of rent during the period covered by the return. All other property which is used by the taxpayer but is neither owned, rented or leased, should be valued at book value, however, if no such book value exists, the market value of the property should be used.
- (c) The frequency upon which the amounts in Columns A and B below have been averaged is _____

ASSETS	AVERAGE VALUES (Omit Cents)		DIVISION USE ONLY
	Column A - New Jersey	Column B - Everywhere	
1. Land	0	0	
2. Buildings and other Improvements	0	0	
3. Machinery and Equipment	23,967	23,967	
4. Inventories	0	0	
5. All other Tangible Personalty Owned (Itemize on Rider)	0	0	
6. Property rented or leased (8 x Annual Rent)	168,400	168,400	
7. All other Property Used	0	0	
8. Total Real and Tangible Personal Property	192,367	192,367	

PART III COMPUTATION OF ALLOCATION FACTOR

		COLUMN A (omit cents)	COLUMN B
1. Average value of the taxpayer's real and tangible personal property:			
(a) In New Jersey (Part II, Column A, line 8)	1(a)	192,367	
(b) Everywhere (Part II, Column B, line 8)	1(b)	192,367	
(c) Percentage in New Jersey (line 1(a) divided by line 1(b)). Enter in Column B.			1(c) 1. 0 0 0 0 0 0
2. Receipts:			
(a) From sales of tangible personal property shipped to points within New Jersey.	2(a)	0	Complete by carrying the fraction to six (6) decimal places. Do not express as a percent. Example: 123,456 1,000,000 = . 1 2 3 4 5 6
(b) From services performed in New Jersey	2(b)	199,460	
(c) From rentals of property situated in New Jersey	2(c)	0	
(d) From royalties for the use in New Jersey of patents and copyrights	2(d)	0	
(e) All other business receipts earned in New Jersey.	2(e)	0	
(f) Total New Jersey receipts (Total of lines 2(a) to 2(e), inclusive, in Column A)	2(f)	199,460	
(g) Total receipts from all sales, services, rentals, royalties and other business transactions everywhere.	2(g)	2,399,588	
(h) Less nonsourced receipts. From Schedule J Part IV.	2(h)	0	
(i) Total everywhere receipts allowable-line 2(g) minus line 2(h)	2(i)	2,399,588	2(j) . 0 8 3 1 2 3
(j) Percentage in New Jersey (line 2(f) divided by line 2(i)). Enter in Column B.			2(k) . 0 8 3 1 2 3
(k) Double Weighted receipts factor Enter 2(j)			
3. Wages, salaries and other personal service compensation			
(a) In New Jersey	3(a)	42,339	
(b) Everywhere	3(b)	42,339	
(c) Percentage of New Jersey (line 3(a) divided by line 3(b)). Enter in Column B.			3(c) 1. 0 0 0 0 0 0
4. Sum of New Jersey percentages shown at lines 1(c), 2(j), 2(k), and 3(c). Enter in Column B.			4 2. 1 6 6 2 4 6
5. Allocation Factor (line 4 divided by four, or by the number of percentages included on line 4). Enter in Column B and carry to Line 1 of the Partners Directory on Page 2 of Form NJ-1065.			5 . 5 4 1 5 6 2

PART IV COMPUTATION OF THROWOUT RECEIPTS

Name of the Jurisdiction in which Receipts are Sourced	Total Receipts from all Sales, Services, Rental, Royalties, and Other Business Transactions
1.	
2.	
3.	
4.	
5.	
6.	
7.	
8.	
9.	
10.	
TOTAL carry to Schedule J line 2(h)	

Gross Income Tax Depreciation Adjustment Worksheet GIT-DEP

1019

Name TELCO EXPERTS LLC		Social Security Number/FEIN 26-1287244/000	
For tax years beginning on or after January 1, 2004, use this worksheet to calculate the New Jersey depreciation adjustment required for assets placed in service on or after January 1, 2004 and for which any of the following criteria apply: <ul style="list-style-type: none"> • Federal Section 179 expense was deducted • Federal 50% Special Depreciation Allowance was deducted • Federal income includes Section 179 recapture income • Federal income includes a gain or loss from disposition of an asset for which a NJ depreciation adjustment was previously required. 			
PART I Complete Parts II, III and IV as required and enter results on this worksheet			
1	Total federal depreciation from Part II, Column C	1.	7,103
2	Total NJ Section 179 deduction allowable from Part II, Column E; total can not exceed \$25,000 unless Liberty Zone Property is included	2.	1,561
3	Total NJ depreciation allowable from Part II, Column K	3.	11,085
4	Subtotal (Subtract Lines 2 and 3 from Line 1)	4.	-5,543
5	Total NJ adjustment to federal 179 recapture income from Part III, Column E	5.	
6	Total NJ adjustment to federal gain (loss) on disposition of asset(s) from Part IV, Column F	6.	
7	New Jersey Depreciation Adjustment (total of Lines 4, 5, and 6)	7.	-5,543

Enter the New Jersey Depreciation Adjustment, as a positive or negative amount, on the applicable form, schedule or worksheet.

For adjustment to S corporation income enter on:

CBT 100S Schedule K or Schedule K, Liquidated, Part II, Line 7

Bulletin GIT-9S, Worksheet B or Worksheet B, Liquidated, Part I, Line 7

For adjustment to partnership income on:

NJ-1065 - If a net addition include on Line 13b; if a net subtraction include on Line 15g.

Bulletin GIT-9P, Worksheet A, - If a net addition include on Line 14b; if a net subtraction include on Line 16e.

For adjustment to net profits from business enter on:

A schedule detailing the calculation of NJ net profits from business and attach to forms 1040, 1040NR, 1041

For adjustment to income from rents, royalties, patents and copyrights

Enter the total adjustments to income from lines 4 and 5 on:

NJ 1040, Schedule C

NJ 1040NR, Part II

NJ 1041, Schedule C

Enter the adjustment to federal gain or loss on disposition from line 6 on:

NJ 1040, Schedule B

NJ 1040NR, Part I

NJ 1041, Schedule B

Name TELCO EXPERTS LLC		Social Security Number/FEIN 26-1287244/000									
Gross Income Tax Depreciation Adjustment Worksheet GIT-DEP											
PART II Calculation of New Jersey Depreciation											
For tax years beginning on or after January 1, 2004, use this section to calculate the NJ basis for depreciation and the NJ depreciation allowance for assets placed in service on or after January 1, 2004 and for which Section 179 expense or federal 50% special depreciation allowance were deducted.											
A	B	C	D	E	F	G	H	I	J	K	
Description of Property	Date placed in Service	Current Year Federal Depreciation/179 Deducted	Federal Basis For Depreciation	NJ Section 179 Deduction	NJ Basis	Prior Year New Jersey Depreciation	NJ Current Basis	Federal Method of Depreciation	Life or Rate	New Jersey Depreciation Allowable	
EQUIPMENT	01/08/08	341	2,622	0	2,622	918	1,704	200DB	5.0		682
EQUIPMENT	01/31/08	106	813	0	813	285	528	200DB	5.0		211
EQUIPMENT	05/19/08	242	1,615	0	1,615	404	1,211	200DB	5.0		485
EQUIPMENT	05/20/08	800	5,332	0	5,332	1,333	3,999	200DB	5.0		1,600
EQUIPMENT	06/26/08	574	3,826	0	3,826	957	2,869	200DB	5.0		1,148
TOTALS		7,103	34,082	1,561	32,521		27,708				11,085

Instructions: For Liberty Zone Property Refer to General Instructions

Column A Classify consistent with Internal Revenue Code

Column B Clearly segregate property placed in service during each year

Column C Enter the total special depreciation allowance, 179 expense and depreciation deducted for federal purposes for this year.

Column D Enter federal basis for depreciation prior to special depreciation allowance, 179 expense or depreciation deduction.

Column E For the year placed in service enter the NJ allowable section 179 deduction, limited to a maximum of \$25,000 for all assets unless Liberty Zone Property is included.

Column F Column D less Column E

Column G Enter amounts from prior years' worksheets

Column H For the year placed in service, enter the amount from Column F. For subsequent years, subtract Column G from Column D.

Column I Use the same method that was used for federal purposes.

Column J Use the same life that was used for federal purposes.

Column K Calculate the NJ depreciation. The 30% special depreciation allowance is allowed only if it was taken for federal tax purposes.

The 50% special depreciation allowance is not permitted.

Enter the total of Column C on Part I, Line 1

Enter the total of Column E on Part I, Line 2; total cannot exceed \$25,000 unless Liberty Zone Property is included.

Enter the total of Column K on Part I, Line 3

Name TELCO EXPERTS LLC		Social Security Number/FEIN 26-1287244/000									
Gross Income Tax Depreciation Adjustment Worksheet GIT-DEP											
PART II Calculation of New Jersey Depreciation											
For tax years beginning on or after January 1, 2004, use this section to calculate the NJ basis for depreciation and the NJ depreciation allowable for assets placed in service on or after January 1, 2004 and for which Section 179 expense or federal 50% special depreciation allowance were deducted.											
A	B	C	D	E	F	G	H	I	J	K	
Description of Property	Date placed in Service	Current Year Federal Depreciation/179 Deducted	Federal Basis For Depreciation	NJ Section 179 Deduction	NJ Basis	Prior Year New Jersey Depreciation	NJ Current Year Basis	Federal Method of Depreciation	Life or Rate	New Jersey Depreciation Allowable	
EQUIPMENT	12 02 08	2,339	12,313	0	12,313	616	11,697	200DB5.0		4,679	
EQUIPMENT	12 15 08	1,140	6,000	0	6,000	300	5,700	200DB5.0		2,280	
EQUIPMENT	06 24 09	1,561	1,561	1,561	0	0	0	200DB5.0		0.	
TOTALS											

Instructions: For Liberty Zone Property Refer to General Instructions

Column A Classify consistent with Internal Revenue Code

Column B Clearly segregate property placed in service during each year

Column C Enter the total special depreciation allowance, 179 expense and depreciation deducted for federal purposes for this year.

Column D Enter federal basis for depreciation prior to special depreciation allowance, 179 expense or depreciation deduction.

Column E For the year placed in service enter the NJ allowable section 179 deduction, limited to a maximum of \$25,000 for all assets unless Liberty Zone Property is included.

Column F Column D less Column E

Column G Enter amounts from prior years' worksheets

Column H For the year placed in service, enter the amount from Column F. For subsequent years, subtract Column G from Column D.

Column I Use the same method that was used for federal purposes.

Column J Use the same life that was used for federal purposes.

Column K Calculate the NJ depreciation. The 30% special depreciation allowance is allowed only if it was taken for federal tax purposes.

The 50% special depreciation allowance is not permitted.

Enter the total of Column C on Part I, Line 1

Enter the total of Column E on Part I, Line 2; total cannot exceed \$25,000 unless Liberty Zone Property is included.

Enter the total of Column K on Part I, Line 3

Revised 09/08

NEW JERSEY GROSS INCOME TAX
BUSINESS ALLOCATION SCHEDULE

Use this schedule if business activities are carried on both inside and outside New Jersey or if business activities are carried on 100% outside New Jersey.
This form must be enclosed and filed with your New Jersey Income Tax return.

Enter name, address and Social Security/Federal Employer Identification Number as shown on the Form NJ-1040NR, Form NJ-1041 or Form NJ-1065.		
Legal name of taxpayer TELCO EXPERTS LLC	Social Security Number/Federal EIN 26-1287244/000	
Trade name of business if different from legal name above	For the Taxable Year Ending (Month, Day, Year) 12/31/09	
Address (number and street or rural route) 38 PARK AVENUE		
City or Post Office RUTHERFORD, NJ 07070	State	ZIP Code

Section 1 - Business Locations

List all places BOTH INSIDE AND OUTSIDE New Jersey where business is carried on.

	(a) Street Address	(b) City and State	(c) Description of Business Location	(d) Check One	
				RENT	OWN
1.					
2.					
3.					
4.					

Section 2 - Average Values

ASSETS		Average Values			
		Column A Everywhere		Column B New Jersey	
1.	Real Property Owned	1.		1.	
2.	Real and Tangible Property Rented	2.	168,400.	2.	168,400.
3.	Tangible Personal Property Owned	3.	23,967.	3.	23,967.
4.	TOTALS (Add Lines 1-3 in each column)	4.	192,367.	4.	192,367.

Section 3 - Business Allocation Percentage

966271 04-24-09

1.	Average Values of Property:				
	a. In New Jersey (from Section 2, Column B, Line 4)	1a	192,367.		
	b. Everywhere (from Section 2, Column A, Line 4)	1b	192,367.		
	c. Percentage in New Jersey. (Divide Line 1a by Line 1b)			1c	100.0000 %
2.	Total Receipts from All Sales, Services and Other Business Transactions:				
	a. In New Jersey	2a	199,460.		
	b. Everywhere	2b	2,399,588.		
	c. Percentage in New Jersey (Divide Line 2a by Line 2b)			2c	8.3123 %
3.	Wages, Salaries and Other Personal Compensation Paid During the Year:				
	a. In New Jersey	3a	42,339.		
	b. Everywhere	3b	42,339.		
	c. Percentage in New Jersey. (Divide Line 3a by Line 3b)			3c	100.0000 %
4.	Sum of New Jersey Percentages. (Add Lines 1c, 2c and 3c)			4	208.3123 %
5.	Business Allocation Percentage. (Divide the total on Line 4 by 3; if less than 3 fractions, see instructions)			5	69.4374 %

FORM PART-160	COMPUTATION OF UNDERPAYMENT PENALTY	STATEMENT	1
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Q T R	EVENT AMOUNT	REMAINING TYPE UNDERPAYMENT	PERIOD OF UNDERPAYMENT	MONS	INTEREST RATE	AMOUNT OF PENALTY
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TOTAL TO FORM PART-160, LINE 18

EVENT TYPE: Q = AMOUNT UNDERPAID AT START OF QUARTER
P = PAYMENT OR WITHHOLDING
R = INTEREST RATE CHANGE
L = SWITCH TO OR FROM A LEAP YEAR

NJ-1065	OTHER SUBTRACTIONS	STATEMENT	2
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DESCRIPTION	AMOUNT
NEW JERSEY DEPRECIATION ADJUSTMENT	5,543.
50% OF MEALS AND ENTERTAINMENT	3,034.
AMOUNT TO FORM NJ-1065, LINE 15G	8,577.

SCHEDULE J	ACTUAL SEAT OF MANAGEMENT OR CONTROL	STATEMENT	3
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38 PARK AVENUE
RUTHERFORD, NJ 07070

1
SCHEDULE
NJK-1
 (Form NJ-1065)
2009

STATE OF NEW JERSEY

1019

PARTNER'S SHARE OF INCOME

For Calendar Year 2009, or Fiscal Year Beginning _____, 2009 and ending _____.

PART I General Information

Partner's SS # or Federal EIN 20-2113320	Partnership's Federal EIN 26-1287244/000
Partner's Name ESK CONSULTANTS LLC	Partnership's Name TELCO EXPERTS LLC
Street Address 237 MAYFAIR DRIVE	Partnership's Street Address 38 PARK AVENUE
City State ZIP Code BROOKLYN, NY 11234	City State ZIP Code RUTHERFORD, NJ 07070
What type of entity is partner? (see instructions) <u>NR</u> Code	Enter Partner's percentage of: (i) Before Decrease or Termination (ii) End of Year
Date Partner's Interest in Partnership began: <u>08/14/2007</u> Month Day Year	Profit Sharing <u>33.33333333</u> % <u>33.33333333</u> %
<input type="checkbox"/> Final NJK-1 <input type="checkbox"/> Hedge Fund	Loss Sharing <u>33.33333333</u> % <u>33.33333333</u> %
<input type="checkbox"/> Amended NJK-1 <input checked="" type="checkbox"/> Member of Composite Return	Capital Ownership <u>33.33333333</u> % <u>33.33333333</u> %

PART II Income Information

Income Classifications	A. Total Distribution	NJ-1040 Filers Enter Amounts on Line Shown Below	B. New Jersey Source Amounts	NJ-1040NR Filers
1. Partnership Income (loss)	1,212.		842.	
2. Net Guaranteed Payments	229,000.		159,012.	
3. Partner's 401(k) Contribution				
4. Distributive Share of Partnership Income (loss) (Line 1 plus Line 2 minus Line 3)	230,212.	Line 20, Page 2	159,854.	Line 22, Page 1
5. Pension		Line 19, Page 2		
6. Net Gain (loss) from Disposition of Assets as a Result of a Complete Liquidation		Line 18, Page 2		Line 18, Page 1

PART III Partner's Information ** COMPOSITE RETURN HAS CALCULATED A DIFFERENCE IN TAX. THE TOTAL TAX PAID IS 10,183.

1. Nonresident Partner's Share of NJ Tax	1.	8,007.	Line 23a, Page 1 CBT-100 Line 15a, Page 1 CBT-100S Line 8, PART-100 Line 46, NJ-1040NR Line 22, NJ-1080C Line 31a, NJ-1041
2. Partner's HEZ Deduction	2.		
3. Partner's Sheltered Workshop Tax Credit	3.		

PART IV Supplemental Information (Attach Schedule) **

THIS FORM MAY BE REPRODUCED

NJ NJK-1

GIT-DEP PRO-RATA SHARE

DESCRIPTION	AMOUNT	TOTAL
FEDERAL DEPRECIATION	2,368.	
NJ SECTION 179 DEDUCTION ALLOWABLE	520.	
NJ DEPRECIATION ALLOWABLE	3,695.	
SUBTOTAL		-1,847.
NJ ADJUSTMENT TO FEDERAL 179 RECAPTURE INCOME	0.	
NJ ADJUSTMENT TO FEDERAL GAIN (LOSS) ON DISPOSITION OF ASSET(S)	0.	
SUBTOTAL		0.
NEW JERSEY DEPRECIATION ADJUSTMENT		-1,848.

COPY

PART 1 ENTITY INFORMATION	EIN	Name of Filing Entity			
	26-1287244/000	TELCO EXPERTS LLC			
	Mailing Address 38 PARK AVENUE				
	City	State	Zip		
	RUTHERFORD, NJ	07070			
PART 2 INDIVIDUAL INFORMATION	Person to Contact				
	Telephone Number				
	Type of Entity:	<input type="checkbox"/> General Partnership	<input type="checkbox"/> Limited Partnership	<input type="checkbox"/> Professional Athletic Team	<input type="checkbox"/> Estate or Trust
	<input checked="" type="checkbox"/> Limited Liability Company	<input type="checkbox"/> Limited Liability Partnership	<input type="checkbox"/> NJ Electing S Corp.		
	Social Security Number	Name			
20-2113320	ESK CONSULTANTS LLC				
PART 2 INDIVIDUAL INFORMATION	Principal Address 237 MAYFAIR DRIVE				
	City	State	Zip		
	BROOKLYN, NY	11234			

INDIVIDUAL CONSENT STATEMENT

By signing this election to participate, I hereby consent to have my income from the above named entity which is derived from or connected with sources within New Jersey included on the New Jersey Nonresident Composite Return (Form NJ-1080-C). I further consent to all provisions and requirements for such returns as contained in N.J.A.C. 18:35-5.2, including, but not limited to, the responsibilities and liabilities of an electing participant.

I further declare that I satisfy all of the following conditions:

1. I was a nonresident of New Jersey for the entire year;
2. I did not maintain a permanent place of abode in New Jersey at any time during the taxable year;
3. I do not file a fiscal year tax return for federal income tax purposes;
4. I did not have income derived from or connected with New Jersey sources other than the income to be reported on the composite return being filed by this or any other entity;
5. I waive the right to claim New Jersey personal exemptions, credits or deductions and I agree that the tax due on my share of the composite income will be calculated at the highest tax rate in effect this year for single taxpayers; and

I further understand that this election to participate:

1. Must be made annually;
2. Shall be binding on my heirs, representatives, assigns, successors, executors, and administrators;
3. May not be made after April 15, 2010; and
4. May not be revoked after April 15, 2010.

Under penalties of perjury, I declare that I have examined this election, including all statements above, and to the best of my knowledge and belief, it is true and correct.

Signature

Date

2
SCHEDULE
NJK-1
 (Form NJ-1065)
2009

STATE OF NEW JERSEY

1019

PARTNER'S SHARE OF INCOME

For Calendar Year 2009, or Fiscal Year Beginning _____, 2009 and ending _____.

PART I General Information

Partner's SS # or Federal EIN 082-50-3812	Partnership's Federal EIN 26-1287244/000
Partner's Name ADAM GOLDBERG	Partnership's Name TELCO EXPERTS LLC
Street Address 33 WINDING WAY	Partnership's Street Address 38 PARK AVENUE
City State ZIP Code WAYNE, NJ 07470	City State ZIP Code RUTHERFORD, NJ 07070
What type of entity is partner? (see instructions) RI Code	Enter Partner's percentage of: (i) Before Decrease or Termination (ii) End of Year
Date Partner's Interest in Partnership began: 08/14/2007 Month Day Year	Profit Sharing 33.33333333 % 33.33333333 %
<input type="checkbox"/> Final NJK-1 <input type="checkbox"/> Hedge Fund	Loss Sharing 33.33333333 % 33.33333333 %
<input type="checkbox"/> Amended NJK-1 <input type="checkbox"/> Member of Composite Return	Capital Ownership 33.33333333 % 33.33333333 %

PART II Income Information

Income Classifications	A. Total Distribution	NJ-1040 Filers Enter Amounts on Line Shown Below	B. New Jersey Source Amounts	NJ-1040NR Filers
1. Partnership Income (loss)	1,211.		841.	
2. Net Guaranteed Payments	155,000.		107,628.	
3. Partner's 401(k) Contribution				
4. Distributive Share of Partnership Income (loss) (Line 1 plus Line 2 minus Line 3)	156,211.	Line 20, Page 2	108,469.	Line 22, Page 1
5. Pension		Line 19, Page 2		
6. Net Gain (loss) from Disposition of Assets as a Result of a Complete Liquidation		Line 18, Page 2		Line 18, Page 1

PART III Partner's Information

1. Nonresident Partner's Share of NJ Tax	1.	Line 23a, Page 1 CBT-100 Line 15a, Page 1 CBT-100S Line 8, PART-100 Line 46, NJ-1040NR Line 22, NJ-1080C Line 31a, NJ-1041
2. Partner's HEZ Deduction	2.	
3. Partner's Sheltered Workshop Tax Credit	3.	

PART IV Supplemental Information (Attach Schedule)

THIS FORM MAY BE REPRODUCED

NJ NJK-1

GIT-DEP PRO-RATA SHARE

DESCRIPTION	AMOUNT	TOTAL
FEDERAL DEPRECIATION	2,368.	
NJ SECTION 179 DEDUCTION ALLOWABLE	520.	
NJ DEPRECIATION ALLOWABLE	3,695.	
SUBTOTAL		-1,847.
NJ ADJUSTMENT TO FEDERAL 179 RECAPTURE INCOME	0.	
NJ ADJUSTMENT TO FEDERAL GAIN (LOSS) ON DISPOSITION OF ASSET(S)	0.	
SUBTOTAL		0.
NEW JERSEY DEPRECIATION ADJUSTMENT		-1,848.

COPY

3
SCHEDULE
NJK-1
 (Form NJ-1065)
2009

STATE OF NEW JERSEY

1019

PARTNER'S SHARE OF INCOME

For Calendar Year 2009, or Fiscal Year Beginning _____, 2009 and ending _____.

PART I General Information

Partner's SS # or Federal EIN 082-50-3829	Partnership's Federal EIN 26-1287244/000
Partner's Name PETER GOLDBERG	Partnership's Name TELCO EXPERTS LLC
Street Address 1520 YORK AVENUE	Partnership's Street Address 38 PARK AVENUE
City State ZIP Code NEW YORK, NY 10028	City State ZIP Code RUTHERFORD, NJ 07070
What type of entity is partner? (see instructions) NR Code	Enter Partner's percentage of: (i) Before Decrease or Termination (ii) End of Year
Date Partner's Interest in Partnership began: 08/14/2007 Month Day Year	Profit Sharing 33.3333334 % 33.3333334 %
<input type="checkbox"/> Final NJK-1 <input type="checkbox"/> Hedge Fund	Loss Sharing 33.3333334 % 33.3333334 %
<input type="checkbox"/> Amended NJK-1 <input checked="" type="checkbox"/> Member of Composite Return	Capital Ownership 33.3333334 % 33.3333334 %

PART II Income Information

Income Classifications	A. Total Distribution	NJ-1040 Filers Enter Amounts on Line Shown Below	B. New Jersey Source Amounts	NJ-1040NR Filers
1. Partnership Income (loss)	1,212.		842.	
2. Net Guaranteed Payments	155,000.		107,628.	
3. Partner's 401(k) Contribution				
4. Distributive Share of Partnership Income (loss) (Line 1 plus Line 2 minus Line 3)	156,212.	Line 20, Page 2	108,470.	Line 22, Page 1
5. Pension		Line 19, Page 2		
6. Net Gain (loss) from Disposition of Assets as a Result of a Complete Liquidation		Line 18, Page 2		Line 18, Page 1

PART III Partner's Information ** COMPOSITE RETURN HAS CALCULATED A DIFFERENCE IN TAX. THE TOTAL TAX PAID IS 6,910.

1. Nonresident Partner's Share of NJ Tax	1.	5,454.	Line 23a, Page 1 CBT-100 Line 15a, Page 1 CBT-100S Line 8, PART-100 Line 46, NJ-1040NR Line 22, NJ-1080C Line 31a, NJ-1041
2. Partner's HEZ Deduction	2.		
3. Partner's Sheltered Workshop Tax Credit	3.		

PART IV Supplemental Information (Attach Schedule) **

THIS FORM MAY BE REPRODUCED

NJ NJK-1

GIT-DEP PRO-RATA SHARE

DESCRIPTION	AMOUNT	TOTAL
FEDERAL DEPRECIATION	2,368.	
NJ SECTION 179 DEDUCTION ALLOWABLE	520.	
NJ DEPRECIATION ALLOWABLE	3,695.	
SUBTOTAL		-1,847.
NJ ADJUSTMENT TO FEDERAL 179 RECAPTURE INCOME	0.	
NJ ADJUSTMENT TO FEDERAL GAIN (LOSS) ON DISPOSITION OF ASSET(S)	0.	
SUBTOTAL		0.
NEW JERSEY DEPRECIATION ADJUSTMENT		-1,848.

COPY

PART 1 ENTITY INFORMATION	EIN	Name of Filing Entity		
	26-1287244/000	TELCO EXPERTS LLC		
	Mailing Address 38 PARK AVENUE			
	City RUTHERFORD, NJ 07070		State Zip	
	Person to Contact		Telephone Number	
PART 2 INDIVIDUAL INFORMATION	Type of Entity:			
	<input type="checkbox"/> General Partnership	<input type="checkbox"/> Limited Partnership	<input type="checkbox"/> Professional Athletic Team	<input type="checkbox"/> Estate or Trust
	<input checked="" type="checkbox"/> Limited Liability Company	<input type="checkbox"/> Limited Liability Partnership	<input type="checkbox"/> NJ Electing S Corp.	
	Social Security Number	Name		
	082-50-3829	PETER GOLDBERG		
Principal Address 1520 YORK AVENUE				
City NEW YORK, NY 10028		State		Zip

INDIVIDUAL CONSENT STATEMENT

By signing this election to participate, I hereby consent to have my income from the above named entity which is derived from or connected with sources within New Jersey included on the New Jersey Nonresident Composite Return (Form NJ-1080-C). I further consent to all provisions and requirements for such returns as contained in N.J.A.C. 18:35-5.2, including, but not limited to, the responsibilities and liabilities of an electing participant.

I further declare that I satisfy all of the following conditions:

1. I was a nonresident of New Jersey for the entire year;
2. I did not maintain a permanent place of abode in New Jersey at any time during the taxable year;
3. I do not file a fiscal year tax return for federal income tax purposes;
4. I did not have income derived from or connected with New Jersey sources other than the income to be reported on the composite return being filed by this or any other entity;
5. I waive the right to claim New Jersey personal exemptions, credits or deductions and I agree that the tax due on my share of the composite income will be calculated at the highest tax rate in effect this year for single taxpayers; and

I further understand that this election to participate:

1. Must be made annually;
2. Shall be binding on my heirs, representatives, assigns, successors, executors, and administrators;
3. May not be made after April 15, 2010; and
4. May not be revoked after April 15, 2010.

Under penalties of perjury, I declare that I have examined this election, including all statements above, and to the best of my knowledge and belief, it is true and correct.

Signature

Date

2010 NJ-1040-ES

2010 ESTIMATED TAX WORKSHEET FOR INDIVIDUALS (Keep for your records) - DO NOT FILE

(Estates and trusts should use a 2009 Fiduciary Return, Form NJ-1041, to calculate estimated tax for 2010)

1. TOTAL INCOME EXPECTED IN TAXABLE YEAR (before exclusions)	1.	268,324.
2. TOTAL PENSION AND OTHER RETIREMENT INCOME EXCLUSION	2.	
3. NEW JERSEY GROSS INCOME (Subtract Line 2 from Line 1)	3.	268,324.
4. a. Number of Exemptions _____ x \$1,000	4a.	
b. Number of Exemptions _____ x \$1,500	4b.	
To determine number of exemptions on Lines 4a and 4b see instructions.		
5. Medical Expenses in excess of 2% (.02) of gross income (Line 3), qualified Archer MSA contributions, and health insurance costs of the self-employed	5.	
6. Alimony and separate maintenance payments	6.	
7. Qualified Conservation Contribution	7.	
8. Health Enterprise Zone Deduction	8.	
9. Total exemptions and deductions (Add Lines 4a through 8)	9.	
10. Taxable Income (Subtract Line 9 from Line 3)	10.	268,324.
11. Property Tax Deduction (See instructions NJ-1040)	11.	
12. NEW JERSEY TAXABLE INCOME (Subtract Line 11 from Line 10)	12.	268,324.
13. TAX - See Tax Rate Tables below	13.	3,631.
14. Credit for income taxes paid to other jurisdictions	14.	
15. BALANCE OF TAX (Subtract Line 14 from Line 13)	15.	3,631.
16. New Jersey income tax withheld or to be withheld	16.	
17. Other Credits (See instructions)	17.	
18. Total Payments/Credits (Add Lines 16 and 17)	18.	
19. ESTIMATED TAX (Subtract Line 18 from Line 15)	19.	3,631.
If the amount on Line 19 is more than \$400, estimated tax payments are required.		
20. Computation of installments:		
If first declaration is due to be filed on:		
April 15, 2010	enter 1/4 of Line 19 here	
June 15, 2010	enter 1/3 of Line 19 here	
September 15, 2010	enter 1/2 of Line 19 here, or	
January 15, 2011	enter full amount of Line 19 here	
	and in the space provided on your voucher	20.

If you are applying an overpayment from 2009 to your 2010 estimated tax, see instructions.

Table A

Filing Status:
Single
Married/Civil Union Partner, Filing Separate Return
Estates and Trusts

If Line 12 is:

Over	But Not Over	Multiply Line 12 by:	Subtract	Your Tax
\$ 0	\$ 20,000	X .014	\$ 0	
20,000	35,000	X .0175	70.00	
35,000	40,000	X .035	682.50	
40,000	75,000	X .05525	1,492.50	
75,000	500,000	X .0637	2,126.25	
500,000	and over	X .0897	15,126.25	

Table B

Filing Status:
Married/Civil Union Couple, Filing Joint Return
Head of Household
Qualifying Widow(er)/Surviving Civil Union Partner

If Line 12 is:

Over	But Not Over	Multiply Line 12 by:	Subtract	Your Tax
\$ 0	\$ 20,000	X .014	\$ 0	
20,000	50,000	X .0175	70.00	
50,000	70,000	X .0245	420.00	
70,000	80,000	X .035	1,154.50	
80,000	150,000	X .05525	2,775.00	
150,000	500,000	X .0637	4,042.50	
500,000	and over	X .0897	17,042.50	

NOTE: If your estimated tax should change during the year, you may use the amended computation below to determine the amended amounts to enter on your declaration/voucher.

Amended Computation (Use if your estimated tax changes substantially after you file your first declaration voucher.)

1. Amended estimated tax	
2. Less (a) Amount of last year's overpayment elected for credit to 2010	
(b) Payment made with 2010 declaration(s)	
(c) Total of Lines 2(a) and 2(b)	
3. Unpaid balance (Subtract Line 2(c) from Line 1)	
4. Amount to be paid (Line 3 divided by the number of remaining installments)	

2010 DECLARATION OF ESTIMATED TAX

PAYMENT BY CREDIT CARD

You may pay your 2009 New Jersey income taxes or make payment of estimated tax for 2010 by credit card. Pay by phone (1-800-2PAYTAX, toll free) or over the Internet (www.state.nj.us/treasury/taxation) and use a Visa, American Express, MasterCard or Discover/Novus credit card. **Do not use the payment voucher if you pay your taxes by credit card. There is a convenience fee of 2.49% paid directly to Official Payments Corp. based on the amount of your tax payment.**

PAYMENT BY E-CHECK

You may pay your 2009 New Jersey income taxes or make payment of estimated tax for 2010 by e-check. This option is available on the Division's website at:

www.state.nj.us/treasury/taxation/

Taxpayers who do not have access to the Internet can make a payment by calling the Division's Customer Service Call Center at 609-292-6400. **Do not use the payment voucher if you pay your taxes by e-check.**

PAYMENT BY CHECK

If you are paying your 2010 New Jersey estimated income taxes by check, be sure to enclose the payment voucher printed below with your check or money order and mail to: State of New Jersey, Division of Taxation, Revenue Processing Center, PO Box 222, Trenton, NJ 08646-0222.

966022
11-17-09

Cut along dotted line.

NJ 1040-ES 2010		New Jersey Gross Income Tax Declaration of Estimated Tax Voucher 2010	
Calendar Year - Due	Voucher	Your Social Security Number	Spouse's/Civil Union Partner's Social Security Number
April 15, 2010	1	26-1287244/000	
TELCO EXPERTS LLC 38 PARK AVENUE RUTHERFORD, NJ 07070		Be sure to include your social security number on your check or money order to ensure proper credit for this purpose. If you are married/civil union couple, filing jointly, be sure that the social security number which is first on this payment voucher is the social security number on your check and is listed first when filing your income tax return.	
Make Checks Payable To: NJ Division of Taxation Be sure return address is displayed through window. Revenue Processing Center PO Box 222 Trenton, NJ 08646-0222		Indicate the return for which payment is being made by checking the appropriate box: <div style="display: flex; justify-content: space-between;"><div>R NJ-1040</div><div>N X NJ-1080C</div><div>F NJ-1041</div></div>	
		Amount of this payment: \$ 1000.00	

1019

012012612872440004TELC0912160000100000

2010 DECLARATION OF ESTIMATED TAX

PAYMENT BY CREDIT CARD

You may pay your 2009 New Jersey income taxes or make payment of estimated tax for 2010 by credit card. Pay by phone (1-800-2PAYTAX, toll free) or over the Internet (www.state.nj.us/treasury/taxation) and use a Visa, American Express, MasterCard or Discover/Novus credit card. **Do not use the payment voucher if you pay your taxes by credit card. There is a convenience fee of 2.49% paid directly to Official Payments Corp. based on the amount of your tax payment.**

PAYMENT BY E-CHECK

You may pay your 2009 New Jersey income taxes or make payment of estimated tax for 2010 by e-check. This option is available on the Division's website at:

www.state.nj.us/treasury/taxation/

Taxpayers who do not have access to the Internet can make a payment by calling the Division's Customer Service Call Center at 609-292-6400. **Do not use the payment voucher if you pay your taxes by e-check.**

PAYMENT BY CHECK

If you are paying your 2010 New Jersey estimated income taxes by check, be sure to enclose the payment voucher printed below with your check or money order and mail to: State of New Jersey, Division of Taxation, Revenue Processing Center, PO Box 222, Trenton, NJ 08646-0222.

966023
11-17-09

Cut along dotted line.

NJ 1040-ES 2010		New Jersey Gross Income Tax Declaration of Estimated Tax Voucher 2010	
Calendar Year - Due	Voucher	Your Social Security Number	Spouse's/Civil Union Partner's Social Security Number
June 15, 2010	2	26-1287244/000	
TELCO EXPERTS LLC 38 PARK AVENUE RUTHERFORD, NJ 07070		Be sure to include your social security number on your check or money order to ensure proper credit for this purpose. If you are married/civil union couple, filing jointly, be sure that the social security number which is first on this payment voucher is the social security number on your check and is listed first when filing your income tax return.	
Make Checks Payable To: NJ Division of Taxation Be sure return address is displayed through window. Revenue Processing Center PO Box 222 Trenton, NJ 08646-0222		Indicate the return for which payment is being made by checking the appropriate box: <div style="display: flex; justify-content: space-between;"><div><input type="checkbox"/> R NJ-1040</div><div><input checked="" type="checkbox"/> N X NJ-1040NR</div><div><input type="checkbox"/> F NJ-1041</div></div>	

Amount of
this payment: \$ 1000.00

1019

012012612872440004TELC0912160000100000

2010 DECLARATION OF ESTIMATED TAX

PAYMENT BY CREDIT CARD

You may pay your 2009 New Jersey income taxes or make payment of estimated tax for 2010 by credit card. Pay by phone (1-800-2PAYTAX, toll free) or over the Internet (www.state.nj.us/treasury/taxation) and use a Visa, American Express, MasterCard or Discover/Novus credit card. **Do not use the payment voucher if you pay your taxes by credit card. There is a convenience fee of 2.49% paid directly to Official Payments Corp. based on the amount of your tax payment.**

PAYMENT BY E-CHECK

You may pay your 2009 New Jersey income taxes or make payment of estimated tax for 2010 by e-check. This option is available on the Division's website at:

www.state.nj.us/treasury/taxation/

Taxpayers who do not have access to the Internet can make a payment by calling the Division's Customer Service Call Center at 609-292-6400. **Do not use the payment voucher if you pay your taxes by e-check.**

PAYMENT BY CHECK

If you are paying your 2010 New Jersey estimated income taxes by check, be sure to enclose the payment voucher printed below with your check or money order and mail to: State of New Jersey, Division of Taxation, Revenue Processing Center, PO Box 222, Trenton, NJ 08646-0222.

966024
11-17-09

Cut along dotted line.

NJ 1040-ES 2010		New Jersey Gross Income Tax Declaration of Estimated Tax Voucher 2010	
Calendar Year - Due September 15, 2010	Voucher 3	Your Social Security Number 26-1287244/000	Spouse's/Civil Union Partner's Social Security Number
TELCO EXPERTS LLC 38 PARK AVENUE RUTHERFORD, NJ 07070		Be sure to include your social security number on your check or money order to ensure proper credit for this purpose. If you are married/civil union couple, filing jointly, be sure that the social security number which is first on this payment voucher is the social security number on your check and is listed first when filing your income tax return.	
Make Checks Payable To: NJ Division of Taxation Be sure return address is displayed through window. Revenue Processing Center PO Box 222 Trenton, NJ 08646-0222		Indicate the return for which payment is being made by checking the appropriate box: <div style="display: flex; justify-content: space-around;"><div>R</div><div>NJ-1040</div><div>N</div><div>X</div><div>NJ-1040NR</div><div>NJ-1080C</div><div>F</div><div>NJ-1041</div></div>	

Amount of
this payment: \$ 1000.00

1019

012012612872440004TELC0912160000100000

2010 DECLARATION OF ESTIMATED TAX

PAYMENT BY CREDIT CARD

You may pay your 2009 New Jersey income taxes or make payment of estimated tax for 2010 by credit card. Pay by phone (1-800-2PAYTAX, toll free) or over the Internet (www.state.nj.us/treasury/taxation) and use a Visa, American Express, MasterCard or Discover/Novus credit card. **Do not use the payment voucher if you pay your taxes by credit card. There is a convenience fee of 2.49% paid directly to Official Payments Corp. based on the amount of your tax payment.**

PAYMENT BY E-CHECK

You may pay your 2009 New Jersey income taxes or make payment of estimated tax for 2010 by e-check. This option is available on the Division's website at:

www.state.nj.us/treasury/taxation/

Taxpayers who do not have access to the Internet can make a payment by calling the Division's Customer Service Call Center at 609-292-6400. **Do not use the payment voucher if you pay your taxes by e-check.**

PAYMENT BY CHECK

If you are paying your 2010 New Jersey estimated income taxes by check, be sure to enclose the payment voucher printed below with your check or money order and mail to: State of New Jersey, Division of Taxation, Revenue Processing Center, PO Box 222, Trenton, NJ 08646-0222.

966025
11-17-09

Cut along dotted line.

NJ
1040-ES
2010

Calendar Year - Due

January 15, 2011

Voucher

4

New Jersey Gross Income Tax Declaration of Estimated Tax Voucher 2010

Your Social Security Number Spouse's/Civil Union Partner's Social Security Number

26-1287244/000

Be sure to include your social security number on your check or money order to ensure proper credit for this purpose.

If you are married/civil union couple, filing jointly, be sure that the social security number which is first on this payment voucher is the social security number on your check and is listed first when filing your income tax return.

Indicate the return for which payment is being made by checking the appropriate box:

NJ-1040NR

R

NJ-1040

N

X

NJ-1080C

F

NJ-1041

TELCO EXPERTS LLC
38 PARK AVENUE
RUTHERFORD, NJ 07070

Make Checks Payable To: NJ Division of Taxation
Be sure return address is Revenue Processing Center
displayed through window. PO Box 222
Trenton, NJ 08646-0222

Amount of
this payment:

\$ 1000.00

1019

012012612872440004TELC0912160000100000

**NJ-1080-C
2009**

**STATE OF NEW JERSEY
INCOME TAX - NONRESIDENT
COMPOSITE RETURN**

1019

For Tax Year Jan. 1 - Dec. 31, 2009

ID Number 26-1287244/000	Legal Name TELCO EXPERTS LLC
2 Number of individuals participating in this return	Trade Name (if different from legal name)
	Address (number and street) 38 PARK AVENUE
	City State Zip Code RUTHERFORD, NJ 07070

Check if: 1. ☐ Professional Athletic Team 2. ☐ Partnership 3. ☐ New Jersey Electing S Corporation
4. ☒ Limited Liability Company 5. ☐ Limited Liability Partnership 6. ☐ Estate or Trust

7. GUBERNATORIAL

ELECTIONS FUND →

Do you wish to designate \$1 of your taxes for this fund? ☐ YES ☒ NO

Note: If you check the "YES" box it will not increase the tax or reduce the refund.

INCOME INFORMATION		Column A	Column B
8. Wages, salaries, tips, and other employee compensation	8	0.	8 0.
9. Taxable interest	9	0.	9 0.
10. Dividends	10	0.	10 0.
11. Net gain or income from disposition of property	11	0.	11 0.
12. Distributive share of Partnership income	12	268,324.	12
13. Net Pro Rata Share of S Corporation	13	0.	13 0.
14. Net gains or income from rents, royalties, patents & copyrights	14	0.	14 0.
15. Net gains or income derived through Estates or trusts	15	0.	15 0.
16. Other - state nature and source	16	0.	16 0.
17. Total New Jersey Taxable Income (Add Lines 8 through 16)	17	268,324.	17
18. Tax (Multiply Line 17, Col. A by 6.37%, Line 17, Col. B by 10.75%)	18	17,092.	18
19. Total Tax (Add Line 18, Col. A and Line 18, Col. B)	19		17,092.
20. Total New Jersey Tax Withheld	20	0.	Check <input checked="" type="checkbox"/> if Form NJ-2210 is attached
21. Estimated Payments / Credit from 2008 Composite return	21		
22. Tax Paid on Partners Behalf by Partnership	22	13,461.	
23. Total Payments / Credits (Add Line 20 through 22)	23		13,461.
24. If payments are LESS THAN tax - enter Amount Due	24	SEE STATEMENT 7	3,760.
25. If payments are MORE THAN tax - enter OVERPAYMENT	25		
26. REFUND (Amount of Line 25 to be refunded)	26		
27. CREDIT to 2010 Tax	27		

Signature	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete. Declaration of preparer is based on all information of which preparer has any knowledge.	
Title	Paid Preparer's Signature	Date
Date	Firm's Name (or yours if self-employed) BELL & COMPANY LLP	<input type="checkbox"/> Check if Self-Employed Preparer's SS#
	Preparer's Address 350 FIFTH AVE STE 7412 NEW YORK, NY 10118-7412	Preparer's Federal EIN # 13-3565602

Division Use 1 _____ 2 _____ 3 _____ 4 _____ 5 _____ 6 _____ 7 _____

966731
11-04-09

SCHEDULE A - PARTICIPANT DIRECTORY - Total Income Less Than \$250,000
1019

See instructions on page 7 for the diskette requirements.

Legal name as shown on Form NJ-1080-C TELCO EXPERTS LLC		ID Number 26-1287244/000	
List all participants, including principal address. Add additional sheets as necessary.			
Social Security Number or EIN 20-2113320		Name ESK CONSULTANTS LLC	
Taxable Income	159,854.	Address 237 MAYFAIR DRIVE	
NJ Income Tax	10,183.	City BROOKLYN, NY 11234	State Zip Code
Social Security Number or EIN 082-50-3829		Name PETER GOLDBERG	
Taxable Income	108,470.	Address 1520 YORK AVENUE	
NJ Income Tax	6,910.	City NEW YORK, NY 10028	State Zip Code
Social Security Number or EIN		Name	
Taxable Income		Address	
NJ Income Tax		City	State Zip Code
Social Security Number or EIN		Name	
Taxable Income		Address	
NJ Income Tax		City	State Zip Code
Social Security Number or EIN		Name	
Taxable Income		Address	
NJ Income Tax		City	State Zip Code
Social Security Number or EIN		Name	
Taxable Income		Address	
NJ Income Tax		City	State Zip Code
Total Taxable Income This Page		268,324.	
_____ Additional Pages Attached			
Total Taxable Income All Pages (Carry to Line 17, Column A)		268,324.	
Total NJ Income Tax This Page		17,093.	
_____ Additional Pages Attached			
Total NJ Income Tax All Pages (Carry to Line 18, Column A)		17,093.	

SCHEDULE B - PARTICIPANT DIRECTORY - Total Income Greater Than or Equal to \$250,000
1019

See instructions on page 7 for the diskette requirements.

Legal name as shown on Form NJ-1080-C TELCO EXPERTS LLC		ID Number 26-1287244/000	
List all participants, including principal address. Add additional sheets as necessary.			
Social Security Number or EIN		Name	
Taxable Income		Address	
NJ Income Tax		City	State Zip Code
Social Security Number or EIN		Name	
Taxable Income		Address	
NJ Income Tax		City	State Zip Code
Social Security Number or EIN		Name	
Taxable Income		Address	
NJ Income Tax		City	State Zip Code
Social Security Number or EIN		Name	
Taxable Income		Address	
NJ Income Tax		City	State Zip Code
Social Security Number or EIN		Name	
Taxable Income		Address	
NJ Income Tax		City	State Zip Code
Social Security Number or EIN		Name	
Taxable Income		Address	
NJ Income Tax		City	State Zip Code
Total Taxable Income This Page _____ Additional Pages Attached Total Taxable Income All Pages (Carry to Line 17, Column B) Total NJ Income Tax This Page _____ Additional Pages Attached Total NJ Income Tax All Pages (Carry to Line 18, Column B)		<div style="border: 1px solid black; height: 30px; width: 100%; margin-bottom: 10px;"></div> <div style="border: 1px solid black; height: 30px; width: 100%;"></div>	

UNDERPAYMENT OF ESTIMATED TAX BY INDIVIDUALS, ESTATES OR TRUSTS

2009

Please check the appropriate block on page 1 of Form NJ-1040 and enclose with your 2009 Gross Income Tax Return.

Name(s) as shown on Form NJ-1040

Social Security Number

TELCO EXPERTS LLC

26-1287244/000

PART I FIGURING YOUR UNDERPAYMENT

1. 2009 Tax (Line 43, Form NJ-1040)	1.	3,631.
2. Enter the total of Lines 47, 48, 50, 51 and 52, Form NJ-1040	2.	
3. Subtract Line 2 from Line 1 (If less than \$400, do not complete the rest of this form)	3.	3,631.
4a. Multiply the amount on Line 1 by .80 (80%) (Two-thirds for qualified farmers)	4a.	2,905.
4b. Enter 2008 tax (From Form NJ-1040, Line 43)	4b.	

	PAYMENT DUE DATES			
	(A) APRIL 15, 2009	(B) JUNE 15, 2009	(C) SEPT 15, 2009	(D) JAN 15, 2010
5. Use the lesser amount on either line 4a or 4b and divide by four. Enter the result in each column	726.	727.	726.	726.
6. Estimated tax paid and tax withheld per period (see instr.) If each column on Line 6 is greater than the corresponding column on Line 5, do not complete the rest of this form				
7. Enter the overpayment (Line 13) from the previous column (Complete Lines 7 through 13 for one column before completing the next column.)				
8. Add Line 6 and Line 7				
9. Enter the total underpayment (Line 11 plus Line 12) from the previous column		726.	1,453.	2,179.
10. Enter Line 8 minus Line 9. If zero or less, enter zero	0.	0.	0.	0.
11. Remaining underpayment from previous period. If Line 10 is zero enter Line 9 minus Line 8 otherwise enter zero		726.	1,453.	2,179.
12. UNDERPAYMENT (If Line 5 is greater than Line 10, enter Line 5 minus Line 10)	726.	727.	726.	726.
13. OVERPAYMENT (If Line 10 is greater than Line 5, enter Line 10 minus Line 5)				

PART II EXCEPTIONS

(See instructions, complete worksheets for exceptions 2, 3 and 4 and enclose computations for each exception claimed.)

If you meet exception 1 at line 15 do not file this form.

These amounts will be automatically verified by the Division of Taxation.

14. Total amount paid and withheld from January 1 through payment due date shown. (Do not include withholdings after December 31, 2009.)	14.	APRIL 15, 2009	JUNE 15, 2009	SEPT 15, 2009	JAN 15, 2010
15. Exception 1 - Enter 2008 tax (Line 43) \$	15.	25% of 2008 Tax	50% of 2008 Tax	75% of 2008 Tax	100% of 2008 Tax
16. Exception 2 - Tax on 2008 gross income using 2009 exemptions and tax rates	16.	25% of Tax	50% of Tax	75% of Tax	100% of Tax
17. Exception 3 - Tax on annualized 2009 income	17.	20% of Tax	40% of Tax	60% of Tax	
18. Exception 4 - Tax on 2009 income over 3, 5 and 8-month periods	18.	90% of Tax	90% of Tax	90% of Tax	

IF THE AMOUNT OF ANY EXCEPTION IS EQUAL TO OR LESS THAN THE CORRESPONDING AMOUNT
AT LINE 14 INTEREST WILL NOT BE CHARGED FOR THAT PERIOD.

19. TOTAL INTEREST

(Include this amount on Line 45, Form NJ-1040).

\$	129
----	-----

NJ-1080-C	TOTAL TAX AND PENALTIES	STATEMENT 7
TAX FROM NJ-1080-C		3,631.
PENALTIES:		
PENALTY FROM NJ-2210		129.
TOTAL TAX DUE TO FORM NJ-1080-C		3,760.

COPY

2009 TAX RETURN FILING INSTRUCTIONS

NEW YORK FORM IT-204

FOR THE YEAR ENDING

DECEMBER 31, 2009

Prepared for	TELCO EXPERTS LLC 38 PARK AVENUE RUTHERFORD, NJ 07070
Prepared by	BELL & COMPANY LLP 350 FIFTH AVE STE 7412 NEW YORK, NY 10118-7412
To be signed and dated by	NOT APPLICABLE
Amount of tax	NOT APPLICABLE
Mail tax return to	THE NEW YORK RETURN HAS BEEN PREPARED FOR ELECTRONIC FILING. IF YOU WISH TO HAVE IT TRANSMITTED TO THE NYSDTF, PLEASE SIGN, DATE AND RETURN FORM TR-579-PT TO OUR OFFICE. WE WILL THEN SUBMIT THE ELECTRONIC RETURN TO THE NYSDTF.
Forms to be distributed to partners	ENCLOSED ARE COPIES OF SCHEDULE K-1 TO BE DISTRIBUTED TO THE PARTNERS.
Return must be mailed on or before	NOT APPLICABLE
Special Instructions	DO NOT MAIL THE PAPER COPY OF THE RETURN TO THE NYSDTF.

New York State E-File Signature Authorization for Tax Year 2009 For Forms IT-204 and IT-204-LL

Electronic return originators (ERO): do not mail this form to the Tax Department. Keep it for your records.

Partnership name: TELCO EXPERTS LLC

Return type (mark an X on one): ☒ IT-204 ☐ IT-204-LL

Purpose

Form TR-579-PT must be completed to authorize an ERO to e-file Form IT-204, *Partnership Return*, or Form IT-204-LL, *Partnership, Limited Liability Company, and Limited Liability Partnership Filing Fee Payment Form*. For the purposes of this form, all three forms of business entities will be referred to hereinafter as a *partnership*.

General instructions

Part A must be completed by an authorized member or general partner before the ERO transmits the electronically filed Forms IT-204 or IT-204-LL.

EROs must complete Part B prior to transmitting an electronically filed Form IT-204 or IT-204-LL.

Both the paid preparer and the ERO are required to sign Part B. However, if an individual performs as both the paid preparer and the ERO, he or she is only required to sign as the paid preparer. It is not necessary to include the ERO signature in this case. Please note that an alternative signature can be used as described in Publication 58, *Information for Income Tax Return Preparers*. Go to our Web site at www.nystax.gov and click on the *Publications and Bulletins* link to find this document.

Do not mail Form TR-579-PT to the Tax Department.

EROs must keep this form for three years and present it to the Tax Department upon request.

This form is not required for electronically filed Form IT-370-PF, *Application for Automatic Extension of Time to File for Partnerships and Fiduciaries*.

Financial institution information for Form IT-204-LL filers (must be present if electronic payment is authorized)

1 Amount owed on return	1.
2 Financial institution routing number	2.
3 Financial institution account number	3.

Part A - Declaration of authorized member or general partner and authorizations for Forms IT-204 or IT-204-LL

Under penalty of perjury, I declare that I have examined the information on this 2009 New York State electronic partnership return, including any accompanying schedules, attachments, and statements, and certify that this electronic return is true, correct, and complete. The ERO has my consent to send this 2009 New York State electronic partnership return to New York State through the Internal Revenue Service (IRS). I understand that by executing this Form TR-579-PT, I am authorizing the ERO to sign and file this return on behalf of the partnership and agree that the ERO's submission of the partnership's return to the IRS, together with this authorization, will serve as the electronic signature for the return and any authorized payment transaction. If I am paying my New York State partnership fees due by electronic funds withdrawal, I authorize the New York State Tax Department and its designated financial agents to initiate an electronic funds withdrawal from the financial institution account indicated on this 2009 electronic return, and I authorize the financial institution to withdraw the amount from the account.

Signature of authorized member or general partner: _____ Date: _____

Print your name and title: PETER GOLDBERG

MANAGING MEMBER

Part B - Declaration of electronic return originator (ERO) and paid preparer

Under penalty of perjury, I declare that the information contained in this 2009 New York State electronic partnership return is the information furnished to me by the partnership. If the partnership furnished me a completed paper 2009 New York State partnership return signed by a paid preparer, I declare that the information contained in the partnership's 2009 New York State electronic partnership tax return is identical to that contained in the paper return. If I am the paid preparer, under penalty of perjury I declare that I have examined this 2009 New York State electronic partnership tax return, and, to the best of my knowledge and belief, the return is true, correct, and complete. I have based this declaration on all information available to me.

ERO's signature: _____ Date: _____

Print name: _____

Paid preparer's signature: _____ Date: _____

Print name: _____

Certificate of Exemption from Partnership or New York S Corporation Estimated Tax Paid on Behalf of Nonresident Individual Partners and Shareholders

Do not send this certificate to the Tax Department (see instructions below).

Use this certificate for tax years 2008 and 2009; it will expire on February 1, 2010.

First name and middle initial ADAM GOLDBERG	Last name	Social security number 082-50-3812
Mailing address (number and street or rural route) 33 WINDING WAY		Telephone number
City, village, or post office WAYNE		State NJ ZIP code 07470
I certify that I will comply with the New York State personal income tax estimated tax provisions and tax return filing requirements, to the extent that they apply to me, for tax years 2008 and 2009 (see instructions).		
Signature of nonresident individual partner or shareholder		Date

Instructions

General information

Tax Law section 658(c)(4) requires the following entities that have income derived from New York sources to make estimated personal income tax payments on behalf of partners or shareholders who are nonresident individuals:

- New York S corporations;
- partnerships (other than publicly traded partnerships as defined in Internal Revenue Code section 7704); and
- limited liability companies (LLCs) or limited liability partnerships (LLPs) that are treated as partnerships for federal income tax purposes.

Individual partners and shareholders

Individual partners or shareholders are **automatically exempt** from these estimated tax provisions if they meet one of the following exceptions:

- Estimated tax payments are not required for any partner or shareholder whose estimated tax required to be paid for the tax year by the partnership or New York S corporation is \$300 or less.
- Estimated tax payments are not required for any partner or shareholder if the entity is authorized to file a group return, and the partner or shareholder has elected to be included on the group return.

If you do not meet either of the above exceptions, you may still claim exemption from this estimated tax provision by filing Form IT-2658-E.

You qualify to claim exemption and file Form IT-2658-E by certifying that you will comply in your individual capacity with all the New York State personal income tax estimated tax and income tax return filing requirements, to the extent that they apply to you, for the years covered by this certificate.

If, after considering all your individual circumstances, you determine you are not required to pay estimated tax or file a New York nonresident income tax return, you are considered in compliance with the New York requirements and may file Form IT-2658-E.

Estimated tax and filing requirements for New York nonresident individuals

Please see Form IT-203-1, *Instructions for Form IT-203, Nonresident and Part-Year Resident Income Tax Return*, for nonresident individual filing and estimated tax requirements.

You may be subject to penalties if you file this form and fail to comply with the New York estimated tax and filing requirements in your individual capacity.

How and when to claim exemption from estimated tax

File this certificate (Form IT-2658-E) with your partnership or New York S corporation as soon as you determine that you qualify. **Do not send this certificate to the Tax Department.**

This certificate expires on February 1, 2010. If you qualify to be exempt from any partnership or New York S corporation estimated tax provisions after that date, you must file a new *Certificate of Exemption* with your partnership or New York S corporation.

Revocation of exemption by partner or shareholder

You must notify your partnership or New York S corporation within 10 days from the date you no longer expect to meet the conditions stated on Form IT-2658-E.

Instructions for partnerships and New York S corporations

Keep this certificate with your records. Do not submit this certificate to the Tax Department.

New York State Department of Taxation and Finance
Partnership Return

2009

IT-204

For calendar year 2009 or tax year beginning

and ending

Read the instructions, Form IT-204-I, before completing this return.

Legal name

TELCO EXPERTS LLC

Trade name of business if different from legal name above

Address (number and street or rural route)

38 PARK AVENUE

City, village, or post office

RUTHERFORD

State

NJ

ZIP code

07070

Employer identification number (EIN)

26-1287244

Principal business activity

TELEPHONE SERVICES

Principal product or service

TELEPHONE SERVICES

NAICS business code number (see instructions)

517000

Date business started
08-14-2007

Special conditions for
filing your 2009 tax return
(see instr.)

Section 1 - Partnership information

A Mark an **X** in the box that applies to your entity

Regular partnership

Limited liability partnership (LLP)

Portfolio investment partnership

Other

X Limited liability company (LLC - including limited liability investment company and a limited liability trust company)

B 1) Did the partnership have any income gain, loss, or deduction derived from NY sources during the tax year?

B1 Yes **X** No

2) If No, enter the number of resident partners

B2

C Mark applicable box(es) ☐ Change of address ☐ Initial return ☐ Amended return

Final return (attach explanation)

D 1) Is this return the result of federal audit changes?

D1 Yes No **X**

If Yes: 2) Enter date of final federal determination

D2 ☐

3) Do you concede the federal audit changes?

D3 Yes No

E Did you file a NYS partnership return for: 1) 2007?

E1 Yes **X** No

2) 2008?

E2 Yes **X** No

If No, state reason:

F Number of partners 1) Article 22

F1 3

2) Article 9-A

F2

3) Other

F3

4) Total

F4 3

G Does the partnership currently have tax accounts with NYS for the following taxes?

1) Sales and use tax ☐ Yes ☒ No (if Yes, enter ID number)

G1

2) Withholding tax ☐ Yes ☒ No (if Yes, enter ID number)

G2

H Did the partnership have an interest in real property located in NYS during the last three years?

H Yes No

I Has there been a transfer or acquisition of a controlling interest in this entity during the last three years?

I Yes No

J Are any partners in this partnership also partnerships or LLCs?

J Yes No **X**

K Did the partnership engage in a like-kind transaction under IRC 1031 during the tax year?

K Yes No **X**

L Was there a distribution of property or a transfer of a partnership interest during the tax year?

L Yes No **X**

M Did the partnership make an election under IRC section 754?

M Yes No **X**

N Is this partnership under audit by the IRS or has it been audited in a prior year?

N Yes No **X**

O Is the partnership required to file Form DTF-686 or DTF-686-ATT for this filing period, to report a

reportable transaction, New York reportable transaction, listed transaction or registered tax shelter?

O Yes No **X**

If Yes, complete and attach Form(s) DTF-686, DTF-686-ATT, and any applicable federal forms.

P Did the partnership make purchases subject to sales and compensating use tax for which NYS tax was not paid? (see instr.)

P Yes No **X**

Third-party

Print designee's name

Designee's phone number

Personal identification
number (PIN)

designee? (see instr.)

Yes **X** No

E-mail:

▼ Paid preparer must complete (see instructions) ▼

▼ Sign here ▼

Preparer's signature

SSN or PTIN:

P00598705

Signature of general partner

Employer identification number

13-3565602

Date

▼ Daytime phone number

Firm's name (or yours, if self-employed)

BELL & COMPANY LLP

Mark an **X** if

Address **350 FIFTH AVE STE 7412**

self-employed

E-mail:

NEW YORK, NY 10118-7412

Date

E-mail:

Mail your return to:

STATE PROCESSING CENTER, PO BOX 61000, ALBANY NY 12261-0001.

968501
12-08-09

Please file this original scannable return with the Tax Department.

2041091019



Part 1 - Income from federal Form 1065

1	Gross receipts or sales	1.	2,399,588.	
2	Returns and allowances	2.		
3	Subtract line 2 from line 1	3.	2,399,588.	
4	Cost of goods sold	4.	1,593,988.	
5	Gross profit (subtract line 4 from line 3)	5.	805,600.	
6	Ordinary income (loss) from other partnerships, estates, and trusts (attach statement)	6.		
7	Net farm profit (loss) (attach federal Form 1040, Schedule F)	7.		
8	Net gain (loss) from federal Form 4797, Part II, line 17 (attach federal Form 4797)	8.		
9	Other income (loss) (attach statement)	9.		
10	Total income (loss) (combine lines 5 through 9)	10.	805,600.	

Part 2 - Deductions from federal Form 1065

11	Salaries and wages (other than to partners) (less employment credits)	11.	42,339.	
12	Guaranteed payments to partners	12.	539,000.	
13	Repairs and maintenance	13.		
14	Bad debts	14.		
15	Rent	15.	21,050.	
16	Taxes and licenses	16.	9,782.	
17	Interest	17.	21.	
18	Depreciation (if required, attach federal Form 4562)	18.	5,542.	
19	Depreciation reported on federal Form 1065, Schedule A and elsewhere on return	19.		
20	Subtract line 19 from line 18	20.	5,542.	
21	Depletion (do not deduct oil and gas depletion)	21.		
22	Retirement plans, etc	22.		
23	Employee benefit programs	23.	5,366.	
24	Other deductions (attach statement)	24.	173,196.	SEE STATEMENT 1
25	Total deductions (add lines 11 through 17 and lines 20 through 24)	25.	796,296.	
26	Ordinary business income (loss) (subtract line 25 from line 10)	26.	9,304.	

Section 3 - Cost of goods sold (from federal Form 1065, Schedule A; see instructions)

27	Inventory at beginning of year	27.		
28	Purchases less cost of items withdrawn for personal use	28.		
29	Cost of labor	29.		
30	Additional IRC section 263A costs (attach statement)	30.		
31	Other costs (attach statement)	31.	1,593,988.	SEE STATEMENT 2
32	Total (add lines 27 through 31)	32.	1,593,988.	
33	Inventory at end of year	33.		
34	Cost of goods sold (subtract line 33 from line 32)	34.	1,593,988.	
35	Methods used for valuing closing inventory (mark an X in applicable boxes)			
	Cost as described in federal regulations section 1.471-3			
	Lower of cost or market as described in federal regulations section 1.471-4			
	Other (specify method used and explain)			

36	Was there a writedown of <i>subnormal</i> goods as described in federal regulations section 1.471-2 (c)?	Yes	No	
37	Was LIFO inventory method adopted this tax year for any goods? (If Yes, attach federal Form 970.)	Yes	No	
38	Do the rules of IRC section 263A (for property produced or acquired for resale) apply to the partnership?	Yes	No	X
39	Was there any change in determining quantities, cost, or valuations between opening and closing inventory?	Yes	No	X
	If Yes, explain			



Section 4 - Balance sheets per books (from federal Form 1065, Schedule L)

Assets		Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
40	Cash 40.		102,308.		242,433.
41	Trade notes/ acct recvbl 41.				
42	Less allowances for bad debts 42.				
43	Inventories 43.				
44	U.S. govt obligations 44.				
45	Tax-exempt securities 45.				
46	Other crnt asst (att stmt) 46.				
47	Mortg/real estate loan 47.				
48	Othr invstmt (att stmt) 48.				
49	Bldgs and othr deprc assets 49.	32,521.		34,082.	
50	Less accum depreciation 50.	18,668.	13,853.	25,771.	8,311.
51	Dep't assets 51.				
52	Less accum depletion 52.				
53	Land (net amrtztn) 53.				
54	Intangible assets (amortizable only) 54.				
55	Less accm'td amortization 55.				
56	Othr assets (att stmt) 56.	STATEMENT 3	15,000.		15,000.
57	Totl assets 57.		131,161.		265,744.

Liabilities and capital		Beginning of tax year		End of tax year	
		(b)		(d)	
58	Accounts payable 58.				
59	Mortgages, notes, bonds payable in less than one year 59.				75,814.
60	Other current liabilities (attach statement) STATEMENT 4 60.		63,581.		115,583.
61	All nonrecourse loans 61.				
62	Mortgages, notes, bonds payable in one year or more 62.				
63	Other liabilities (attach statement) STATEMENT 5 63.		2,500.		7,318.
64	Partners' capital accounts 64.		65,080.		67,029.
65	Total liabilities and capital 65.		131,161.		265,744.

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Section 5 - Reconciliation of income (loss) per books with income (loss) per return (From federal

Form 1065, Schedule M-1; see instructions. If Schedule M-3 was filed, mark an X in the box;
file Schedule M-3 and any related attachments with Form IT-204; skip Section 5 and
continue with Section 6.)

66	Net income (loss) per books	66.	1,949.
67	Income included on return not recorded on books this year, from Schedule M-1, line 2 Identify:	67.	
68	Guaranteed payments (other than health insurance)	68.	539,000.
69	Expenses recorded on books this year not included on return, from Schedule M-1, line 4 Identify: SEE STATEMENT 6	69.	3,394.
70	Add lines 66 through 69	70.	544,343.
71	Income recorded on books this year not included on return, from Schedule M-1, line 6 Identify:	71.	
72	Deductions included on return not charged against book income this year, from Schedule M-1, line 7 Identify:	72.	
73	Add lines 71 and 72	73.	
74	Income (loss) (subtract line 73 from line 70)	74.	544,343.

Section 6 - Analysis of partners' capital accounts (from federal Form 1065, Schedule M-2)

75	Balance at beginning of year	75.	65,080.
76	Capital contributed - cash	76.	
77	Capital contributed - property	77.	
78	Net income (loss) per books	78.	1,949.
79	Other increases Identify:	79.	
80	Add lines 75 through 79	80.	67,029.
81	Distributions - cash	81.	
82	Distributions - property	82.	
83	Other decreases Identify:	83.	
84	Add lines 81, 82, and 83	84.	
85	Balance at end of year (subtract line 84 from line 80)	85.	67,029.



Section 7 - Partners' share of income, deductions, etc. (from federal Form 1065, Schedule K)**Partners' distributive share items**

86	Ordinary business income (loss)	86.	9,304.
87	Net rental real estate income (loss) (attach federal Form 8825)	87.	
88a	Other gross rental income (loss)	88a.	
88b	Expenses from other rental activities	88b.	
<hr/>			
89	Other net rental income (loss) (subtract line 88b from line 88a)	89.	
90	Guaranteed payments	90.	539,000.
91	Interest income	91.	
92	Ordinary dividends	92.	
93	Royalties	93.	
94	Net short-term capital gain (loss) (attach federal Schedule D)	94.	
95	Net long-term capital gain (loss) (attach federal Schedule D)	95.	
96	Net section 1231 gain (loss) (attach federal Form 4797)	96.	
97	Other income (loss) (see instructions)	97.	
Identify:			
98	Section 179 deduction (attach federal Form 4562)	98.	1,561.
99	Other deductions (see instructions)	99.	2,400.
Identify:			
SEE STATEMENT 7			
100	Tax preference items for minimum tax (see instructions)	100.	
Identify:			
101	Net earnings (loss) from self-employment	101.	548,304.
102	Tax-exempt income and nondeductible expenses (see instructions)	102.	3,394.
103	Distributions - cash and marketable securities	103.	
104	Distributions - other property	104.	
105	Other items not included above that are required to be reported separately to partners (see inst.)	105.	
Identify:			
<hr/>			
Analysis of net income (loss)			
106	Enter amount from federal Form 1065, Analysis of Net Income (Loss), line 1	106.	544,343.

Analysis by type of partner

General Partners

Limited Partners

A	Corporate	
B	Individual (active)	
C	Individual (passive)	544,343.
D	Partnership	
E	Exempt organization	
F	Nominee / other	



Section 8 - New York modifications (see instructions)**107 New York State additions**

	Number	A - Total amount	B - New York State allocated amount
107a.	EA- 01	4,469.	3,610.
107b.	EA- 16	5,542.	4,476.
107c.	EA-		
107d.	EA-		
107e.	EA-		
107f.	EA-		

108 Total addition modifications (total of column A, lines 107a through 107f)**108.****10,011.****109 New York State subtractions**

	Number	A - Total amount	B - New York State allocated amount
109a.	ES- 21	11,085.	8,953.
109b.	ES-		
109c.	ES-		
109d.	ES-		
109e.	ES-		
109f.	ES-		

110 Total subtraction modifications (total of column A, lines 109a through 109f)**110.****11,085.****111 Additions to federal itemized deductions**

	Letter	Amount
111a.		
111b.		
111c.		
111d.		
111e.		
111f.		

112 Total additions to federal itemized deductions (add lines 111a through 111f)**112.****113 Subtractions from federal itemized deductions**

	Letter	Amount
113a.		
113b.		
113c.		
113d.		
113e.		
113f.		

114 Total subtractions from federal itemized deductions (add lines 113a through 113f)**114.****115** New York adjustments to tax preference items**115.**

Section 9 - Other information

116a New York source gross income (<i>see instructions</i>)	116a.	1,938,102.
116b Net earnings from self-employment allocated to the MCTD (<i>see instructions</i>)	116b.	506,359.
117 Is this partnership a partner in another partnership or LLC? (<i>If Yes, list the names and EINs below; attach additional sheets if necessary.</i>)	Yes	No X

Name of entity

EIN

Section 10 - New York allocation schedule**Part 1** - List all places, both in and out of NYS, where the partnership carries on business (*attach additional sheets if necessary*)

Street address

City and state

Description (*see instructions*)

118 Do books and records reflect income earned in New York? (<i>If Yes, do not complete Part 2.</i>)	Yes	No	X
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Part 2 - Formula basis allocation of income if books and records do not reflect income earned in New York

Items used as factors	A - Totals - in and out of NYS		B - New York State amounts		C - Percent col. B is of col. A	
	Dollars		Dollars			
119 Real property owned 119.		119.				
120 Real property rented from others 120.		120.				
121 Tangible personal property owned 121.		121.				
122 Property percentage						
(add lines 119, 120, and 121; <i>see instr.</i>) 122.		122.		122.	122.	%
123 Payroll percentage (<i>see instr.</i>) 123.		123.		123.	123.	%
124 Gross income percentage						
(<i>see instr.</i>) 124.	2,399,588.	124.	1,938,102.	124.	80.7681	%
125 Total of percentages (<i>total column C, lines 122, 123, and 124</i>) 125.				125.	80.7681	%
126 Business allocation percentage (<i>divide line 125 by three or by actual number of percentages if less than three</i>) 126.				126.	80.7681	%

Section 11 - Partners' credit information (*see instructions*)**Part 1 - Pass-through credit bases and factors****Brownfield redevelopment tax credit** (*Form IT-611 or IT-611.1*)

127 Site preparation credit component	127.
128 Tangible property credit component	128.
129 On-site groundwater remediation credit component	129.

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Section 11 (continued)**EZ capital tax credit** (Form IT-602)

130	Investments in certified EZ businesses	130.
131	Contributions of money to EZ community development projects	131.
132	Recapture of credit for investments in certified EZ businesses	132.
133	Recapture of credit for contributions of money to EZ community development projects	133.

QEZE tax reduction credit (Form IT-604)

134	QEZE employment increase factor	134.
135	QEZE zone allocation factor	135.
136	QEZE benefit period factor	136.

QETC facilities, operations, and training credit (Form DTF-619)

137	Research and development property credit component	137.
138	Qualified research expenses credit component	138.
139	Qualified high-technology training expenditures credit component	139.

Farmers' school tax credit (Form IT-217)

140	Acres of qualified agricultural property	140.
141	Acres of qualified conservation property	141.
142	Eligible school district property taxes paid	142.
143	Acres of qualified agricultural property converted to nonqualified use	143.

Other pass-through credit bases and factors

Credit bases				Credit bases			
Code	Amount			Code	Amount		
144a.				144d.			
144b.				144e.			
144c.				144f.			
Credit factors				Credit factors			
Code	Factor	Code	Factor	Code	Factor	Code	Factor
144g.		144i.		144k.			
144h.		144j.		144l.			

Part 2 - Pass-through credits, addbacks and recaptures

145	Long-term care insurance credit (Form IT-249)	145.
146a	Investment credit (including employment incentive credit and historic barn rehabilitation credit; Form IT-212)	146a.
146b	Research and development - investment credit (Form IT-212)	146b.
147	Other pass-through credits	

Code	Amount	Code	Amount
147a.		147e.	
147b.		147f.	
147c.		147g.	
147d.		147h.	

148 Addbacks of credits and recaptures

Code	Amount	Code	Amount
148a.		148d.	
148b.		148e.	
148c.		148f.	



2009

New York State Department of Taxation and Finance

New York State Depreciation Schedule for IRC Section 168(k) Property

IT-398

Use this form only for tax years beginning after December 31, 2002, and only for property placed in service inside or outside New York State after May 31, 2003.

Name(s) as shown on return TELCO EXPERTS LLC	Identifying number as shown on return 26-1287244
--	--

Mark an X in one box to show the income tax return you are filing and attach this form to that return.

IT-201, Resident ☐ IT-203, Nonresident and part-year resident ☐ IT-204, Partnership ☒ IT-205, Fiduciary ☐

Part 1 - Depreciation information for Internal Revenue Code (IRC) section 168(k) property (except for resurgence zone property and New York liberty zone property described in IRC section 1400L(b)(2)) placed in service inside or outside New York State, beginning after May 31, 2003 (see instructions)

A Description of property (attach schedule if needed)	B Date placed in service	C Depreciable basis	D Convention	E Method	F New York depreciation deduction	G Federal depreciation deduction	
SEE STATEMENT 8							
1 Enter column F and column G totals					1.	11,085.	5,542.

If you are filing Form:	transfer the column F total to:	transfer the column G total to:
IT-201	line 31	line 23
IT-203	line 29	line 22
IT-204	line 109	line 107
IT-205	line 68	line 65

Part 2 - Year-of-disposition adjustment for IRC section 168(k) property (except for resurgence zone property and New York liberty zone property described in IRC section 1400L(b)(2)) placed in service inside or outside New York State, beginning after May 31, 2003 (see instructions)

A Description of property (attach schedule if needed)	B Date of disposition	C Method of disposition	D Total New York depreciation deduction	E Total federal depreciation deduction
2 Enter column D and column E totals				
3 Enter amount from line 2, column D or column E, whichever is larger				3.
4 Enter amount from line 2, column D or column E, whichever is smaller				4.
5 Subtract line 4 from line 3				5.

If you are filing Form:	and column D is larger than column E, transfer line 5 amount to:	and column E is larger than column D, transfer line 5 amount to:
IT-201	line 23	line 31
IT-203	line 22	line 29
IT-204	line 107	line 109
IT-205	line 65	line 68

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NY IT-204	OTHER DEDUCTIONS	STATEMENT	1
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DESCRIPTION	AMOUNT
ACCOUNTING	22,483.
ADVERTISING AND MARKETING	14,543.
ANSWERING SERVICE	1,573.
BILLING EXPENSE	50,329.
COMPUTER AND SOFTWARE EXPENSE	1,318.
CREDIT CARD DISCOUNTS	7,278.
DUES AND SUBSCRIPTIONS	1,495.
FILING FEES	9,216.
GENERAL INSURANCE	1,173.
HOLIDAY EXPENSE	279.
LEGAL	33,615.
LICENSES AND PERMITS	804.
MEALS AND ENTERTAINMENT	3,034.
OFFICE SUPPLIES AND EXPENSE	6,569.
OUTSIDE SERVICES	2,750.
PAYROLL SERVICE	1,181.
POSTAGE	2,185.
TELEPHONE AND INTERNET ACCESS	5,753.
TRAVEL	5,938.
UTILITIES	1,384.
WORKERS' COMPENSATION	296.
TOTAL TO FORM IT-204, PAGE 2, LINE 24	173,196.

NY IT-204	OTHER COSTS	STATEMENT	2
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DESCRIPTION	AMOUNT
COMMISSION EXPENSE	111,704.
CONSULTING	256,202.
HOST MONITORING	2,855.
INSTALLATION COSTS	243,586.
ISP PROVIDER	953,433.
NUMBER INVENTORY	26,208.
TOTAL TO FORM IT-204, PAGE 2, LINE 31	1,593,988.

NY IT-204	OTHER ASSETS	STATEMENT	3
DESCRIPTION	BEGINNING OF TAX YEAR	END OF TAX YEAR	
SECURITY DEPOSITS	15,000.	15,000.	
TOTAL TO FORM IT-204, PAGE 3, LINE 56	15,000.	15,000.	

NY IT-204	OTHER CURRENT LIABILITIES	STATEMENT	4
DESCRIPTION	BEGINNING OF TAX YEAR	END OF TAX YEAR	
AMERICAN EXPRESS PAYABLE	41,972.		
SALES TAX PAYABLE	21,609.	115,583.	
TOTAL TO FORM IT-204, PAGE 3, LINE 60	63,581.	115,583.	

NY IT-204	OTHER LIABILITIES	STATEMENT	5
DESCRIPTION	BEGINNING OF TAX YEAR	END OF TAX YEAR	
CUSTOMER SECURITY DEPOSITS	2,500.	7,318.	
TOTAL TO FORM IT-204, PAGE 3, LINE 63	2,500.	7,318.	

NY IT-204	EXPENSES RECORDED ON BOOKS NOT DEDUCTED IN RETURN	STATEMENT	6
DESCRIPTION	AMOUNT		
PENALTIES	360.		
TRAVEL/ENTERTAINMENT	3,034.		
TOTAL TO FORM IT-204, PAGE 4, LINE 69	3,394.		

NY IT-204	OTHER DEDUCTIONS	STATEMENT 7
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DESCRIPTION	AMOUNT
CONTRIBUTIONS	2,400.
TOTAL TO FORM IT-204, PAGE 5, LINE 99	2,400.

NY IT-398	DEPRECIATION INFORMATION	STATEMENT 8
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DESCRIPTION	DATE IN SERVICE	BASIS	LIFE	CONV	METH	NEW YORK DEPREC	FEDERAL ACRS
EQUIPMENT	01/08/08	2,622.	5.0	-MQ	200	682.	341.
EQUIPMENT	01/31/08	813.	5.0	-MQ	200	211.	106.
EQUIPMENT	05/19/08	1,615.	5.0	-MQ	200	485.	242.
EQUIPMENT	05/20/08	5,332.	5.0	-MQ	200	1,600.	800.
EQUIPMENT	06/26/08	3,826.	5.0	-MQ	200	1,148.	574.
EQUIPMENT	12/02/08	12,313.	5.0	-MQ	200	4,679.	2,339.
EQUIPMENT	12/15/08	6,000.	5.0	-MQ	200	2,280.	1,140.
TOTALS TO FORM IT-398, PART I, LINE 1						11,085.	5,542.

New York Partner's Schedule K-1

2009

IT-204-IP

Tax Law - Article 22 (Personal Income Tax)

1

Final K-1

Amended K-1

For calendar year 2009 or tax year beginning

and ending

Partners: Before completing your income tax return, see Form IT-204-IP-I, *Partner's Instructions for Form IT-204-IP* (available at www.nystax.gov).**Partnership's information** (see instructions)

Partnership's name (as shown on Form IT-204)

TELCO EXPERTS LLC

Partnership's EIN

26-1287244**A** Mark an **X** in the box if either applies to your entity

Publicly traded partnership

Portfolio investment partnership

B Tax shelter registration number, if any**B****C** Business allocation percentage**C****80.7681 %****Partner's information** (see instructions)

Partner's name

ESK CONSULTANTS LLC

Partner's identifying number

20-2113320

Partner's address

237 MAYFAIR DRIVE

City

BROOKLYN

State

NY

ZIP code

11234**D** The partner is a (mark an **X** in the appropriate box)**X**

General partner or LLC member-manager

Limited partner or other LLC member

E What is the tax filing status of the partner? (mark an **X** in the appropriate box, if known.)**X**

Individual

Estate/trust

Partnership

F If the partner is a disregarded entity or grantor trust,

enter the tax ID of the entity or individual reporting the income, if known

F**121-68-6154****G** Did the partner sell its entire interest during the tax year?**G**

Yes

No

X**H** Partner's share of profit, loss, and capital

1) Profit

2) Loss

3) Capital

H1

Beginning

33.3333

%

Ending

33.3333

%

H2**33.3333**

%

33.3333

%

H3**33.3333**

%

33.3333

%

I Partner's share of liabilities at the end of the year

1) Nonrecourse

2) Qualified nonrecourse financing

3) Recourse

I1**I2****I3****66,238.****J** Partner's capital account analysis

1) Beginning capital account

2) Capital contributed during the year - cash

3) Capital contributed during the year - property

4) Current year increase (decrease)

5) Withdrawals and distributions - cash

6) Withdrawals and distributions - property

7) Ending capital account

8) Method of accounting (mark an **X** in the appropriate box)**J1****J2****J3****J4****J5****J6****J7****21,693.****650.****22,343.****X** Tax basis

GAAP

Book

Other (attach explanation)

K Resident status (mark an **X** in all boxes that apply)**X**

NYS full-year resident

Yonkers full-year resident

X

NYC full-year resident

NYS part-year resident

Yonkers part-year resident

NYC part-year resident

NYS nonresident

Yonkers nonresident

L If the partner was included in a group return, enter the special NYS identification number, if known**L**

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M 1) Was Form IT-2658-E filed with the partnership?

M1 Yes No

2) Was Form MTA-405-E filed with the partnership?

M2 Yes No

N NYS estimated tax paid on behalf of partner (from Form IT-2658)

Date

Amount

1) First installment

N1

2) Second installment

N2

3) Third installment

N3

4) Fourth installment

N4

Total NYS estimated tax paid on behalf of partner (add lines N1 through N4)

N

O Estimated MCTMT paid on behalf of partner (from Form MTA-405)

Date

Amount

1) First installment

O1

2) Second installment

O2

3) Third installment

O3

4) Fourth installment

O4

Total estimated MCTMT paid on behalf of partner (add lines O1 through O4)

O

Partner's share of income, deductions, etc.**A - Partner's distributive share items****B - Federal K-1 amount****C - New York State amount**

1 Ordinary business income (loss)	1.	3,101.	1.	3,101.
2 Net rental real estate income (loss)	2.		2.	
3 Other net rental income (loss)	3.		3.	
4 Guaranteed payments	4.	229,000.	4.	229,000.
5 Interest income	5.		5.	
6 Ordinary dividends	6.		6.	
7 Royalties	7.		7.	
8 Net short-term capital gain (loss)	8.		8.	
9 Net long-term capital gain (loss)	9.		9.	
10 Net section 1231 gain (loss)	10.		10.	
11 Other income (loss) <i>Identify:</i>	11.		11.	
12 Section 179 deduction	12.	520.	12.	520.
13 Other deductions <i>Identify:</i> SEE STATEMENT	13.	800.	13.	800.
14 Tax preference items for minimum tax <i>Identify:</i>	14.		14.	
15 Net earnings (loss) from self-employment	15.	232,101.	15.	232,101.
16 Tax-exempt income and nondeductible expenses	16.	1,131.	16.	1,131.
17 Distributions - cash and marketable securities	17.		17.	
18 Distributions - other property	18.		18.	
19 Other items not included above that are required to be reported separately to partners <i>Identify:</i>	19.		19.	

Partner's share of New York modifications (see instructions)**20 New York State additions**

	Number	A - Total amount	B - New York State allocated amount
20a.	E A- 16	1,847.	1,847.
20b.	E A- 01	1,490.	1,490.
20c.	E A-		
20d.	E A-		
20e.	E A-		
20f.	E A-		

21 Total addition modifications (total of column A, lines 20a through 20f)

21. 3,337.



Partner's share of New York modifications *(continued)***22** New York State subtractions

	Number	A - Total amount	B - New York State allocated amount
22a.	ES- 21	3,695.	3,695.
22b.	ES-		
22c.	ES-		
22d.	ES-		
22e.	ES-		
22f.	ES-		

23 Total subtraction modifications *(total of column A, lines 22a through 22f)* **23.** 3,695.

24 Additions to federal itemized deductions

	Letter	Amount
24a.		
24b.		
24c.		
24d.		
24e.		
24f.		

25 Total additions to federal itemized deductions *(add lines 24a through 24f)* **25.**

26 Subtractions from federal itemized deductions

	Letter	Amount
26a.		
26b.		
26c.		
26d.		
26e.		
26f.		

27 Total subtractions from federal itemized deductions *(add lines 26a through 26f)* **27.**

28 New York adjustments to tax preference items **28.**

Partner's other information

29a Partner's share of New York source gross income **29a.** 646,034.
29b Net earnings from self-employment allocated to the MCTD *(see instructions)* **29b.**

Partner's credit information**Part 1 - Pass-through credit bases and factors****Brownfield redevelopment tax credit** *(Form IT-611 or IT-611.1)*

30 Site preparation credit component **30.**
31 Tangible property credit component **31.**
32 On-site groundwater remediation credit component **32.**



Partner's credit information (continued)**EZ capital tax credit** (Form IT-602)

33	Investments in certified EZ businesses	33.
34	Contributions of money to EZ community development projects	34.
35	Recapture of credit for investments in certified EZ businesses	35.
36	Recapture of credit for contributions of money to EZ community development projects	36.

QEZE tax reduction credit (Form IT-604)

37	QEZE employment increase factor	37.
38	QEZE zone allocation factor	38.
39	QEZE benefit period factor	39.

QETC facilities, operations, and training credit (Form DTF-619)

40	Research and development property credit component	40.
41	Qualified research expenses credit component	41.
42	Qualified high-technology training expenditures credit component	42.

Farmers' school tax credit (Form IT-217)

43	Acres of qualified agricultural property	43.
44	Acres of qualified conservation property	44.
45	Eligible school district property taxes paid	45.
46	Acres of qualified agricultural property converted to nonqualified use	46.

Other pass-through credit bases and factors

Credit bases

Code	Amount	Code	Amount
47a.		47d.	
47b.		47e.	
47c.		47f.	

Credit factors

Code	Factor	Code	Factor	Code	Factor
47g.		47i.		47k.	
47h.		47j.		47l.	

Part 2 - Pass-through credits, addbacks and recaptures

48	Long-term care insurance credit (Form IT-249)	48.
49	Investment credit (including employment incentive credit and historic barn rehabilitation credit; Form IT-212)	49.
50	Research and development - investment credit (Form IT-212)	50.
51	Other pass-through credits	

Code	Amount	Code	Amount
51a.		51e.	
51b.		51f.	
51c.		51g.	
51d.		51h.	

52 Addbacks of credits and recaptures

Code	Amount	Code	Amount
52a.		52d.	
52b.		52e.	
52c.		52f.	



NY IT-204-IP

OTHER DEDUCTIONS

DESCRIPTION	AMOUNT FROM FEDERAL SCHEDULE K-1	NEW YORK STATE AMOUNT
CASH CONTRIBUTIONS (50%)	800.	800.
TOTAL TO FORM IT-204-IP, PAGE 2, LINE 13	800.	800.

COPY

New York State Department of Taxation and Finance
New York Partner's Schedule K-1

2009

IT-204-IP

Tax Law - Article 22 (Personal Income Tax)

2

Final K-1

Amended K-1

For calendar year 2009 or tax year beginning and ending

Partners: Before completing your income tax return, see Form IT-204-IP-1, *Partner's Instructions for Form IT-204-IP* (available at www.nystax.gov).

Partnership's information (see instructions)

Partnership's name (as shown on Form IT-204)

TELCO EXPERTS LLC

Partnership's EIN

26-1287244

A Mark an **X** in the box if either applies to your entity

Publicly traded partnership

Portfolio investment partnership

B Tax shelter registration number, if any

B

C Business allocation percentage

C

80.7681 %

Partner's information (see instructions)

Partner's name

ADAM GOLDBERG

Partner's identifying number

082-50-3812

Partner's address

33 WINDING WAY

City

WAYNE

State

NJ

ZIP code

07470

D The partner is a (mark an **X** in the appropriate box)

X

General partner or LLC member-manager

Limited partner or other LLC member

E What is the tax filing status of the partner? (mark an **X** in the appropriate box, if known.)

X

Individual

Estate/trust

Partnership

F If the partner is a disregarded entity or grantor trust,

enter the tax ID of the entity or individual reporting the income, if known

F

G Did the partner sell its entire interest during the tax year?

G

Yes

No

X

H Partner's share of profit, loss, and capital

1) Profit

2) Loss

3) Capital

H1

Beginning

33.3333

%

Ending

33.3333

%

H2

33.3333

%

33.3333

%

H3

33.3333

%

33.3333

%

I Partner's share of liabilities at the end of the year

1) Nonrecourse

2) Qualified nonrecourse financing

3) Recourse

I1

I2

I3

66,239.

J Partner's capital account analysis

1) Beginning capital account

2) Capital contributed during the year - cash

3) Capital contributed during the year - property

4) Current year increase (decrease)

5) Withdrawals and distributions - cash

6) Withdrawals and distributions - property

7) Ending capital account

8) Method of accounting (mark an **X** in the appropriate box)

J1

J2

J3

J4

J5

J6

J7

21,694.

649.

22,343.

X Tax basis

GAAP

Book

Other (attach explanation)

K Resident status (mark an **X** in all boxes that apply)

NYS full-year resident

Yonkers full-year resident

NYC full-year resident

NYS part-year resident

Yonkers part-year resident

NYC part-year resident

X NYS nonresident

Yonkers nonresident

L If the partner was included in a group return, enter the special NYS identification number, if known

L



M 1) Was Form IT-2658-E filed with the partnership?

M1 Yes ☒ No

2) Was Form MTA-405-E filed with the partnership?

M2 Yes No

N NYS estimated tax paid on behalf of partner (from Form IT-2658)

Date

Amount

1) First installment

N1

2) Second installment

N2

3) Third installment

N3

4) Fourth installment

N4

Total NYS estimated tax paid on behalf of partner (add lines N1 through N4)

N

O Estimated MCTMT paid on behalf of partner (from Form MTA-405)

Date

Amount

1) First installment

O1

2) Second installment

O2

3) Third installment

O3

4) Fourth installment

O4

Total estimated MCTMT paid on behalf of partner (add lines O1 through O4)

O

Partner's share of income, deductions, etc.**A - Partner's distributive share items****B - Federal K-1 amount****C - New York State amount**

1 Ordinary business income (loss)	1.	3,102.	1.	2,505.
2 Net rental real estate income (loss)	2.		2.	
3 Other net rental income (loss)	3.		3.	
4 Guaranteed payments	4.	155,000.	4.	125,191.
5 Interest income	5.		5.	
6 Ordinary dividends	6.		6.	
7 Royalties	7.		7.	
8 Net short-term capital gain (loss)	8.		8.	
9 Net long-term capital gain (loss)	9.		9.	
10 Net section 1231 gain (loss)	10.		10.	
11 Other income (loss) <i>Identify:</i>	11.		11.	
12 Section 179 deduction	12.	521.	12.	421.
13 Other deductions <i>Identify:</i> SEE STATEMENT	13.	800.	13.	646.
14 Tax preference items for minimum tax <i>Identify:</i>	14.		14.	
15 Net earnings (loss) from self-employment	15.	158,102.	15.	127,696.
16 Tax-exempt income and nondeductible expenses	16.	1,132.	16.	914.
17 Distributions - cash and marketable securities	17.		17.	
18 Distributions - other property	18.		18.	
19 Other items not included above that are required to be reported separately to partners <i>Identify:</i>	19.		19.	

Partner's share of New York modifications (see instructions)**20 New York State additions**

	Number	A - Total amount	B - New York State allocated amount
20a.	E A- 16	1,848.	1,493.
20b.	E A- 01	1,489.	1,203.
20c.	E A-		
20d.	E A-		
20e.	E A-		
20f.	E A-		

21 Total addition modifications (total of column A, lines 20a through 20f)

21. 3,337.



Partner's share of New York modifications *(continued)***22** New York State subtractions

	Number	A - Total amount	B - New York State allocated amount
22a.	E S- 21	3,695.	2,984.
22b.	E S-		
22c.	E S-		
22d.	E S-		
22e.	E S-		
22f.	E S-		

23 Total subtraction modifications *(total of column A, lines 22a through 22f)***23.**

3,695.

24 Additions to federal itemized deductions

	Letter	Amount
24a.		
24b.		
24c.		
24d.		
24e.		
24f.		

25 Total additions to federal itemized deductions *(add lines 24a through 24f)***25.****26** Subtractions from federal itemized deductions

	Letter	Amount
26a.		
26b.		
26c.		
26d.		
26e.		
26f.		

27 Total subtractions from federal itemized deductions *(add lines 26a through 26f)***27.****28** New York adjustments to tax preference items**28.****Partner's other information****29a** Partner's share of New York source gross income**29a.**

646,034.

29b Net earnings from self-employment allocated to the MCTD *(see instructions)***29b.****Partner's credit information****Part 1 - Pass-through credit bases and factors****Brownfield redevelopment tax credit** *(Form IT-611 or IT-611.1)***30** Site preparation credit component**30.****31** Tangible property credit component**31.****32** On-site groundwater remediation credit component**32.**

Partner's credit information (continued)**EZ capital tax credit** (Form IT-602)

33	Investments in certified EZ businesses	33.
34	Contributions of money to EZ community development projects	34.
35	Recapture of credit for investments in certified EZ businesses	35.
36	Recapture of credit for contributions of money to EZ community development projects	36.

QEZE tax reduction credit (Form IT-604)

37	QEZE employment increase factor	37.
38	QEZE zone allocation factor	38.
39	QEZE benefit period factor	39.

QETC facilities, operations, and training credit (Form DTF-619)

40	Research and development property credit component	40.
41	Qualified research expenses credit component	41.
42	Qualified high-technology training expenditures credit component	42.

Farmers' school tax credit (Form IT-217)

43	Acres of qualified agricultural property	43.
44	Acres of qualified conservation property	44.
45	Eligible school district property taxes paid	45.
46	Acres of qualified agricultural property converted to nonqualified use	46.

Other pass-through credit bases and factors

Credit bases

Code	Amount
47a.	
47b.	
47c.	

Credit factors

Code	Factor
47g.	47i.
47h.	47j.

Code Amount

47d.
47e.
47f.

Code Factor

47k.
47l.**Part 2 - Pass-through credits, addbacks and recaptures**

48	Long-term care insurance credit (Form IT-249)	48.
49	Investment credit (including employment incentive credit and historic barn rehabilitation credit; Form IT-212)	49.
50	Research and development - investment credit (Form IT-212)	50.
51	Other pass-through credits	

Code Amount

51a.
51b.
51c.
51d.

Code Amount

51e.
51f.
51g.
51h.**52 Addbacks of credits and recaptures**

Code Amount

52a.
52b.
52c.

Code Amount

52d.
52e.
52f.

NY IT-204-IP

OTHER DEDUCTIONS

DESCRIPTION	AMOUNT FROM FEDERAL SCHEDULE K-1	NEW YORK STATE AMOUNT
CASH CONTRIBUTIONS (50%)	800.	646.
TOTAL TO FORM IT-204-IP, PAGE 2, LINE 13	800.	646.

COPY

New York State Department of Taxation and Finance
New York Partner's Schedule K-1

2009

IT-204-IP

3

Tax Law - Article 22 (Personal Income Tax)

Final K-1
Amended K-1

For calendar year 2009 or tax year beginning and ending

Partners: Before completing your income tax return, see Form IT-204-IP-I, *Partner's Instructions for Form IT-204-IP* (available at www.nystax.gov).

Partnership's information (see instructions)

Partnership's name (as shown on Form IT-204)

TELCO EXPERTS LLC

Partnership's EIN

26-1287244

A Mark an **X** in the box if either applies to your entity

Publicly traded partnership

Portfolio investment partnership

B Tax shelter registration number, if any

B

C Business allocation percentage

C

80.7681 %

Partner's information (see instructions)

Partner's name

PETER GOLDBERG

Partner's identifying number

082-50-3829

Partner's address

1520 YORK AVENUE

City

NEW YORK

State

NY

ZIP code

10028

D The partner is a (mark an **X** in the appropriate box) **X** General partner or LLC member-manager

Limited partner or other LLC member

E What is the tax filing status of the partner? (mark an **X** in the appropriate box, if known.) **X** Individual

Estate/trust

Partnership

F If the partner is a disregarded entity or grantor trust,
enter the tax ID of the entity or individual reporting the income, if known

F

G Did the partner sell its entire interest during the tax year?

G

Yes

No

X

H Partner's share of profit, loss, and capital

1) Profit

2) Loss

3) Capital

H1

Beginning

33.3333

%

Ending

33.3333

%

H2

33.3333

%

33.3333

%

H3

33.3333

%

33.3333

%

I Partner's share of liabilities at the end of the year

1) Nonrecourse

2) Qualified nonrecourse financing

3) Recourse

I1

I2

I3

66,238.

J Partner's capital account analysis

1) Beginning capital account

2) Capital contributed during the year - cash

3) Capital contributed during the year - property

4) Current year increase (decrease)

5) Withdrawals and distributions - cash

6) Withdrawals and distributions - property

7) Ending capital account

J1

J2

J3

J4

J5

J6

J7

21,693.

650.

22,343.

8) Method of accounting (mark an **X** in the appropriate box)

X Tax basis

GAAP

Book

Other (attach explanation)

K Resident status (mark an **X** in all boxes that apply)

X NYS full-year resident

NYS part-year resident

NYS nonresident

Yonkers full-year resident

Yonkers part-year resident

Yonkers nonresident

X NYC full-year resident

NYC part-year resident

L If the partner was included in a group return, enter the special NYS identification number, if known

L

1181091019



M 1) Was Form IT-2658-E filed with the partnership?

M1 Yes No

2) Was Form MTA-405-E filed with the partnership?

M2 Yes No

N NYS estimated tax paid on behalf of partner (from Form IT-2658)

Date

Amount

1) First installment

N1

2) Second installment

N2

3) Third installment

N3

4) Fourth installment

N4

Total NYS estimated tax paid on behalf of partner (add lines N1 through N4)

N

O Estimated MCTMT paid on behalf of partner (from Form MTA-405)

Date

Amount

1) First installment

O1

2) Second installment

O2

3) Third installment

O3

4) Fourth installment

O4

Total estimated MCTMT paid on behalf of partner (add lines O1 through O4)

O

Partner's share of income, deductions, etc.**A - Partner's distributive share items****B - Federal K-1 amount****C - New York State amount**

1 Ordinary business income (loss)	1.	3,101.	1.	3,101.
2 Net rental real estate income (loss)	2.		2.	
3 Other net rental income (loss)	3.		3.	
4 Guaranteed payments	4.	155,000.	4.	155,000.
5 Interest income	5.		5.	
6 Ordinary dividends	6.		6.	
7 Royalties	7.		7.	
8 Net short-term capital gain (loss)	8.		8.	
9 Net long-term capital gain (loss)	9.		9.	
10 Net section 1231 gain (loss)	10.		10.	
11 Other income (loss) <i>Identify:</i>	11.		11.	
12 Section 179 deduction	12.	520.	12.	520.
13 Other deductions <i>Identify:</i> SEE STATEMENT	13.	800.	13.	800.
14 Tax preference items for minimum tax <i>Identify:</i>	14.		14.	
15 Net earnings (loss) from self-employment	15.	158,101.	15.	158,101.
16 Tax-exempt income and nondeductible expenses	16.	1,131.	16.	1,131.
17 Distributions - cash and marketable securities	17.		17.	
18 Distributions - other property	18.		18.	
19 Other items not included above that are required to be reported separately to partners <i>Identify:</i>	19.		19.	

Partner's share of New York modifications (see instructions)**20 New York State additions**

	Number	A - Total amount	B - New York State allocated amount
20a.	E A- 16	1,847.	1,847.
20b.	E A- 01	1,490.	1,490.
20c.	E A-		
20d.	E A-		
20e.	E A-		
20f.	E A-		

21 Total addition modifications (total of column A, lines 20a through 20f)

21. 3,337.



Partner's share of New York modifications *(continued)***22** New York State subtractions

	Number	A - Total amount	B - New York State allocated amount
22a.	ES- 21	3,695.	3,695.
22b.	ES-		
22c.	ES-		
22d.	ES-		
22e.	ES-		
22f.	ES-		

23 Total subtraction modifications *(total of column A, lines 22a through 22f)***23.**

3,695.

24 Additions to federal itemized deductions

	Letter	Amount
24a.		
24b.		
24c.		
24d.		
24e.		
24f.		

25 Total additions to federal itemized deductions *(add lines 24a through 24f)***25.****26** Subtractions from federal itemized deductions

	Letter	Amount
26a.		
26b.		
26c.		
26d.		
26e.		
26f.		

27 Total subtractions from federal itemized deductions *(add lines 26a through 26f)***27.****28** New York adjustments to tax preference items**28.****Partner's other information****29a** Partner's share of New York source gross income**29a.**

646,034.

29b Net earnings from self-employment allocated to the MCTD *(see instructions)***29b.****Partner's credit information****Part 1 - Pass-through credit bases and factors****Brownfield redevelopment tax credit** *(Form IT-611 or IT-611.1)***30** Site preparation credit component**30.****31** Tangible property credit component**31.****32** On-site groundwater remediation credit component**32.**

Partner's credit information (continued)**EZ capital tax credit** (Form IT-602)

33	Investments in certified EZ businesses	33.
34	Contributions of money to EZ community development projects	34.
35	Recapture of credit for investments in certified EZ businesses	35.
36	Recapture of credit for contributions of money to EZ community development projects	36.

QEZE tax reduction credit (Form IT-604)

37	QEZE employment increase factor	37.
38	QEZE zone allocation factor	38.
39	QEZE benefit period factor	39.

QETC facilities, operations, and training credit (Form DTF-619)

40	Research and development property credit component	40.
41	Qualified research expenses credit component	41.
42	Qualified high-technology training expenditures credit component	42.

Farmers' school tax credit (Form IT-217)

43	Acres of qualified agricultural property	43.
44	Acres of qualified conservation property	44.
45	Eligible school district property taxes paid	45.
46	Acres of qualified agricultural property converted to nonqualified use	46.

Other pass-through credit bases and factors

Credit bases

Code	Amount	Code	Amount
47a.		47d.	
47b.		47e.	
47c.		47f.	

Credit factors

Code	Factor	Code	Factor	Code	Factor
47g.		47i.		47k.	
47h.		47j.		47l.	

Part 2 - Pass-through credits, addbacks and recaptures

48	Long-term care insurance credit (Form IT-249)	48.
49	Investment credit (including employment incentive credit and historic barn rehabilitation credit; Form IT-212)	49.
50	Research and development - investment credit (Form IT-212)	50.
51	Other pass-through credits	

Code	Amount	Code	Amount
51a.		51e.	
51b.		51f.	
51c.		51g.	
51d.		51h.	

52 Addbacks of credits and recaptures

Code	Amount	Code	Amount
52a.		52d.	
52b.		52e.	
52c.		52f.	



NY IT-204-IP

OTHER DEDUCTIONS

DESCRIPTION	AMOUNT FROM FEDERAL SCHEDULE K-1	NEW YORK STATE AMOUNT
CASH CONTRIBUTIONS (50%)	800.	800.
TOTAL TO FORM IT-204-IP, PAGE 2, LINE 13	800.	800.

COPY

2009 TAX RETURN FILING INSTRUCTIONS

PENNSYLVANIA FORM PA-65

FOR THE YEAR ENDING

DECEMBER 31, 2009

Prepared for	TELCO EXPERTS LLC 38 PARK AVENUE RUTHERFORD, NJ 07070
Prepared by	BELL & COMPANY LLP 350 FIFTH AVE STE 7412 NEW YORK, NY 10118-7412
To be signed and dated by	A MEMBER OF THE LLC
Amount of tax	NOT APPLICABLE
Mail tax return to	PA DEPARTMENT OF REVENUE BUREAU OF INDIVIDUAL TAXES P.O. BOX 280509 HARRISBURG, PA 17128-0509
Forms to be distributed to partners	ENCLOSED ARE COPIES OF SCHEDULE K-1 TO BE DISTRIBUTED TO THE PARTNERS.
Return must be mailed on or before	APRIL 15, 2010
Special Instructions	

**PARTNERSHIPS AND PA S CORPORATIONS
WITHHOLDING TAX WORKSHEET**
(Keep for your records)

PART A. 2009 PA NONRESIDENT WITHHOLDING TAX

1	Enter the 2009 PA taxable income that the partnership or PA S corporation expects to realize from PA sources.	1	5755
2	Enter the 2008 PA taxable income that the entity realized from PA sources and reported on its 2008 PA-20S/PA-65. Otherwise, use line 1 above.	2	5755
3	Enter the smaller of line 1 or line 2.	3	5755
4	Nonresident PA Source Nonresident withholding Tax. Multiply line 3 by 3.07% (0.0307).	4	177

**PART B. 2009 AMENDED PA TAX NONRESIDENT WITHHOLDING TAX SCHEDULE
(USE IF THE TAX CHANGES DURING THE YEAR)**

1	Amended nonresident withholding tax.	1	
2	Nonresident withholding tax payments made to date of amending.	2	
3	Unpaid balance (subtract line 2 from line 1).	3	

PART C. 2009 RECORD OF NONRESIDENT WITHHOLDING TAX PAYMENTS (If more than six, make a copy of this worksheet)

Payment	(a) Date	(b) Amount	Payment	(a) Date	(b) Amount
1			4		
2			5		
3			6		
Total					

PART D. 2009 FINAL NONRESIDENT WITHHOLDING TAX WORKSHEET

1	Enter the total PA taxable income from PA sources from the 2009 PA-20S/PA-65.	1	5756
2	Enter the total nonresidents' distributive shares of line 1 above, totaled from the PA Schedules NRK-1.	2	5755
3	Total 2009 PA Nonresident Withholding Tax. Multiply line 2 by 3.07% (0.0307).	3	177
4	Allowable PA Employment Incentive Payments Credit.	4	
5	Allowable PA Jobs Creation Tax Credit.	5	
6	Allowable PA Research and Development Tax Credit.	6	
7	Allowable PA Film Production Tax Credit.	7	
8	Allowable PA Organ and Bone Marrow Donor Tax Credit.	8	
9	Allowable PA Keystone Innovation Zone Tax Credit.	9	
10	Allowable PA Resource Enhancement and Protection Tax Credit.	10	
11	Allowable PA Neighborhood Assistance Program Tax Credit.	11	
12	Allowable PA Strategic Development Area Jobs Creation Tax Credit.	12	
13	Allowable PA Educational Improvement Tax Credit.	13	
14	Allowable PA Alternative Energy Production Tax Credit.	14	
15	Total Allowable Credits. Add lines 4 through 14.	15	
16	The nonresidents' distributive share of line 15 above, from the PA Schedules NRK-1.	16	
17	Total nonresident withholding tax paid for the taxable year.	17	
18	Total credits and withholding tax payments. Add lines 15 and 17.	18	
19	Nonresident Withholding Tax Due. Subtract line 18 from 3.	19	177

THIS IS THE FINAL "CATCH-UP PAYMENT." YOU MUST COMPLETE PA SCHEDULE NW AND INCLUDE IT WITH FORM PA-20S/PA-65 FILED ON BEHALF OF THE S CORPORATION OR PARTNERSHIP. KEEP THIS FORM WITH YOUR RECORDS.

**PARTNERSHIP AND PA S CORPORATIONS
WITHHOLDING TAX WORKSHEET**
(Keep for your records.)

PART A. 2010 PA NONRESIDENT WITHHOLDING TAX

- | | | |
|--|----|------|
| 1. Enter the 2010 PA taxable income the partnership or PA S corporation expects to realize from PA sources. | 1. | 5755 |
| 2. Enter the 2009 PA taxable income the entity realized from PA sources and reported on its 2009 PA-20S/PA-65. Otherwise, use Line 1 above. | 2. | 5755 |
| 3. Enter the smaller of Line 1 or Line 2. | 3. | 5755 |
| 4. Nonresident PA source nonresident withholding tax. Multiply Line 3 by 3.07% (0.0307). | 4. | 177 |

**PART B. 2010 AMENDED PA TAX NONRESIDENT WITHHOLDING TAX SCHEDULE
(USE IF THE TAX CHANGES DURING THE YEAR)**

- | | | |
|--|----|--|
| 1. Amended nonresident withholding tax. | 1. | |
| 2. Nonresident withholding tax payments made to date of amending. | 2. | |
| 3. Unpaid balance (subtract Line 2 from Line 1). | 3. | |

PART C. 2010 RECORD OF NONRESIDENT WITHHOLDING TAX PAYMENTS (If more than six, make a copy of this worksheet)

Payment	(a) Date	(b) Amount	Payment	(a) Date	(b) Amount
1			4		
2			5		
3			6		
Total					

PART D. 2010 FINAL NONRESIDENT WITHHOLDING TAX WORKSHEET

- | | | |
|---|-----|--|
| 1. Enter the total PA taxable income from PA sources from the 2010 PA-20S/PA-65. | 1. | |
| 2. Enter the total nonresidents' distributive shares of Line 1 above, totaled from PA Schedules NRK-1. | 2. | |
| 3. Total 2010 PA Nonresident Withholding Tax. Multiply Line 2 by 3.07% (0.0307). | 3. | |
| 4. Allowable PA Employment Incentive Payments Credit. | 4. | |
| 5. Allowable PA Job Creation Tax Credit. | 5. | |
| 6. Allowable PA Research and Development Tax Credit. | 6. | |
| 7. Allowable PA Film Production Tax Credit. | 7. | |
| 8. Allowable PA Organ and Bone Marrow Donor Tax Credit. | 8. | |
| 9. Allowable PA Keystone Innovation Zone Tax Credit. | 9. | |
| 10. Allowable PA Resource Enhancement and Protection Tax Credit. | 10. | |
| 11. Allowable PA Neighborhood Assistance Program Tax Credit. | 11. | |
| 12. Allowable PA Strategic Development Area Job Creation Tax Credit. | 12. | |
| 13. Allowable PA Educational Improvement Tax Credit. | 13. | |
| 14. Total Allowable Credits. Add Lines 4 through 13. | 14. | |
| 15. The nonresidents' distributive share of Line 14 above from the PA Schedules NRK-1. | 15. | |
| 16. Total nonresident withholding tax paid for the taxable year. | 16. | |
| 17. Total credits and withholding tax payments. Add Lines 14 and 16. | 17. | |
| 18. Nonresident withholding tax due. Subtract Line 17 from Line 3. | 18. | |

THIS IS THE FINAL "CATCH-UP PAYMENT." YOU MUST COMPLETE PA SCHEDULE NW AND INCLUDE IT WITH FORM PA-20S/PA-65 FILED ON BEHALF OF THE S CORPORATION OR PARTNERSHIP. KEEP THIS FORM WITH YOUR RECORDS.

PA-20S/PA-65
(08-09) (Page 1 of 3)

2009 Pennsylvania
PA S Corporation/Partnership Information Return
ENTER ONE LETTER OR NUMBER IN EACH BOX.
Do Not Use Your Preprinted Label

Filing Status: PA-20S N PA-65 Y PA-KOZ PS N

261287244 C 517000 N

TELCO EXPERTS LLC

38 PARK AVENUE

RUTHERFORD NJ 07070

Method of Accounting:
A=Accrual, C=Cash,
O=Other, Describe

A

Extension Requested N

Initial Year N

Fiscal Year N

Final Return N

FEIN/Name/Address
Change N

Amended Information
Return N

Date activity
began in PA 10012008

Part I. Total Taxable Business Income (Loss) from Operations Everywhere

- 1a Taxable Business Income (Loss) from Operations Everywhere
1b Share of Income (Loss) from All Other Entities
1c Total Income (Loss). Add Line 1a and Line 1b
1d Previously Disallowed CNI Deductions - PA S Corporations only
1e Total Adjusted Business Income (Loss). Subtract Line 1d from Line 1c

1a	1235
1b	0
1c	1235
1d	0
1e	1235

Part II. Apportioned/Allocated PA Taxable Business Income (Loss)

- 2 Net Business Income (Loss)
(2a = Outside PA) (2e = PA Source)
2 Share of Business Income (Loss) from Other Entities
(2b = Outside PA) (2f = PA Source)
2 Previously Disallowed PA Source CNI Deductions - PA S Corporations only
(2c = Outside PA) (2g = PA Source)
2 Calculate Adjusted/Apportioned Net Business Income (Loss)
(2d = Outside PA) (2h = PA Source)

2a	1222
2e	13
2b	0
2f	0
2c	0
2g	0
2d	1222
2h	13

Part III. Allocated Other PA PIT Income (Loss)

- 3 Interest Income from PA Schedule A
4 Dividend Income from PA Schedule B
5 Net Gain (Loss) from PA Schedule D
(5a = Outside PA) (5b = PA Source)
6 Rent/Royalty Net Income (Loss) from PA Schedule M, Part B
(6a = Outside PA) (6b = PA Source)
7 Estates or Trusts Income from PA Schedule J
(7a = Outside PA) (7b = PA Source)
8 Gambling and Lottery Winnings from PA Schedule T
(8a = Outside PA) (8b = PA Source)
9 Total Other PA PIT Income (Loss)

3	0
4	0
5a	0
5b	0
6a	0
6b	0
7a	0
7b	0
8a	0
8b	0
9	0

261287244 C TELCO EXPERTS LLC

Part IV. Total PA S Corporation or Partnership Income (Loss)

- 10 Total Income (Loss) per Books and Records
 11 Total Reportable Income (Loss). Add Lines 1e and 9 or Add Lines 2h and 9
 12 Total Nontaxable/Nonreportable Income (Loss). Subtract Line 11 from Line 10

10	1949
11	13
12	1936

Part V. Pass Through Credits - See the PA-20S/PA-65 Internet instructions for each credit

- 13a Total Other Credits. Submit PA-20S/PA-65 Schedule OC
 13b Resident Credit
 14a PA 2009 Tax Withholding Payments for Nonresident Owners
 14b Final Payment of Nonresident Withholding Tax
 14c Total PA Income Tax Withheld. Add Lines 14a and 14b

13a	0
13b	0
14a	0
14b	177
14c	177

Part VI. Distributions - See the PA-20S/PA-65 Internet instructions Partnerships Only

- 15 Distributions of Cash, Marketable Securities, and Property
 16 Guaranteed Payments for Capital or Other Services
 17 All Other Guaranteed Payments for Services Rendered
 18 Guaranteed Payments to Retired Partners

15	0
16	0
17	539000
18	0

PA S Corporations Only

- 19 Distributions from PA Accumulated Adjustments Account
 20 Distributions of Cash, Marketable Securities, and Property

19	0
20	0

Part VII. Other Information - See the PA-20S/PA-65 Internet instructions for each line

- 1 During the entity's tax year, did the entity own any interest in another partnership or in any foreign entity that was disregarded as an entity separate from its owner under federal regulations Sections 301.7701-2 and 301.7701-3? If yes, submit statement. 1 N
- 2 Does the entity have any tax-exempt partners/members/shareholders? If yes, submit statement. 2 N
- 3 Does the entity have any foreign partners/members/shareholders (outside the U.S.)? If yes, submit statement. 3 N
- 4 Was there a distribution of property or a transfer (e.g., by sale or death) of a partner/member interest during the tax year? (Partnership only) If yes, submit statement. 4 N
- 5 Has the federal government changed taxable income as originally reported for any prior period? If yes, indicate period on supplemental statement, and submit final IRS determination paperwork. 5 N
- 6 Does the entity have any foreign operations or ownership in a foreign bank account? If yes, submit statement. 6 N
- 7 Is this entity involved in a reportable transaction, listed transaction, or registered tax shelter within this return? If yes, submit statement. 7 N
- 8 Does the entity have any corporate partners? Provide the PA Account # for each corporate partner listed in the Partner/Member/Shareholder Directory. 8 N
- 9 Has the entity sold any tax credits? If yes, submit statement. 9 N
- 10 Has the entity changed its method of accounting for federal income tax purposes during this tax year? If yes, submit Federal Form 3115. 10 N
- 11 Has the entity entered into any like-kind exchanges under IRC Section 1031? If yes, submit Federal Form 8824. 11 N
- 12 PA Apportionment as reported on PA-20S/PA-65 Schedule H-Corp 0000000

261287244 C TELCO EXPERTS LLC

Part VIII. PA S Corporations Only - Accumulated Adjustments Account (AAA) and Accumulated Earnings and Profits (AE&P)

		AAA	AE&P
1 Balance at the beginning of the taxable year.	1	0	0
2 Total reportable income from Part IV, Line 11	2	0	N/A
3 Other additions. Submit an itemized statement.	3	0	0
4 Loss from Part IV, Line 11	4	0	N/A
5 Other reductions. Submit an itemized statement.	5	0	0
6 Sum of Lines 1 through 5	6	0	0
7 Distributions	7	0	0
8 Balance at taxable year-end. Subtract Line 7 from Line 6.	8	0	0

Part IX. Ownership In Pass Through Entities If the entity received income (loss) from an S corporation, partnership, estate or trust, limited liability company or any other pass through entity including a qualified subchapter S subsidiary (QSSS), list below the FEIN, name and address for each entity. If additional space is needed, submit a separate statement. If the income (loss) is from a QSSS, enter "yes" in the QSSS box.

FEIN	QSSS	NAME & ADDRESS
A		
B		
C		
D		

May the Department of Revenue discuss this return with the preparer shown below?

Y

Part X. Signature and Verification

Under penalties of perjury, I declare I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete. Declaration of paid preparer is based on all information of which preparer has any knowledge.

Signature of General Partner, Principal Officer, or Authorized Individual	Date	Daytime Telephone Number
---	------	--------------------------

Paid Preparer's Use Only

Preparer's signature	Date	Check if self-employed
----------------------	------	------------------------

Firm's name (or yours if self-employed), address, and ZIP code	BELL & COMPANY LLP 350 FIFTH AVE STE 7412 NEW YORK, NY 10118-	Daytime Telephone Number 212-683-6111
--	--	--

Preparer's SSN or PTIN

Firm's FEIN

P00598705

133565602

PARTNER/MEMBER/
SHAREHOLDER DIRECTORY - 2009
PA-20S/PA-65 Directory (08-09)

TELCO EXPERTS LLC

261287244 C

The entity must list its partners/members/shareholders on this schedule. **CODE** - Enter the status or type of owner by using these codes: **R**=Resident Individual, **NR**=Nonresident Individual, **PI**=Part-year Resident Individual (S Corp Only), **P**=Partnership, **C**=C Corporation, **E**=Estate, **T**=Trust, **S**=S Corp, **L**=LLC taxed as a Partnership, **LC**=LLC taxed as a C Corporation, **LS**=LLC taxed as an S Corporation, **B**=Bank/Financial Institution, **I**=Insurance Company, **X**=Exempt Org. **SSN/FEIN**; **PA Account #**; **Ownership %** - (enter each owner's percentage); and **Name and Address**.

1	Code	NR	SSN/FEIN	202113320	PA Account #	Ownership %	03333333
---	------	----	----------	-----------	--------------	-------------	----------

Name & Address: ESK CONSULTANTS LLC
237 MAYFAIR DRIVE BROOKLYN NY 11234

2	Code	NR	SSN/FEIN	082503812	PA Account #	Ownership %	03333333
---	------	----	----------	-----------	--------------	-------------	----------

Name & Address: ADAM GOLDBERG
33 WINDING WAY WAYNE NJ 07470

3	Code	NR	SSN/FEIN	082503829	PA Account #	Ownership %	03333333
---	------	----	----------	-----------	--------------	-------------	----------

Name & Address: PETER GOLDBERG
1520 YORK AVENUE NEW YORK NY 10028

4	Code		SSN/FEIN		PA Account #	Ownership %
---	------	--	----------	--	--------------	-------------

Name & Address:

5	Code		SSN/FEIN		PA Account #	Ownership %
---	------	--	----------	--	--------------	-------------

Name & Address:

6	Code		SSN/FEIN		PA Account #	Ownership %
---	------	--	----------	--	--------------	-------------

Name & Address:

PA Schedule NRK-1 (08-09)
2009 Nonresident Schedule
 of PA S Shareholder/Partner/Beneficiary Pass Through Income, Loss and Credits

202113320

ESK CONSULTANTS

Final N

237 MAYFAIR DRIVE

(Individual=1, PA S Corp=2, All Other Corp=3,
 Estate/Trust=4, Partnership=5, LLC=6, Exempt Org.=7)

Owner 1

Stock Ownership % 00000

Amended N

BROOKLYN NY 11234

Beneficiary's year-end Distribution % 00000

TELCO EXPERTS LLC

Partner's % of:
 Profit sharing 03333

RUTHERFORD NJ 07070 261287244

Loss sharing 03333

Fiscal Year N L (Estate/Trust=E, Partnership=P, PA S Corp=S, LLC=L)

Capital Ownership 03333

Y General Partner or LLC Member-Manager N Limited Partner or Other LLC Member

NOTE: Amounts from this schedule must be reported on the appropriate PA Tax Return.

- Part II
- 1 PA-Taxable Business Income (Loss) from Operations
 - 2 Net Gain (Loss) from the Sale, Exchange or Disposition of Property
 - 3 Net Income (Loss) from Rents, Royalties, Patents and Copyrights
 - 4 Income of/from Estates or Trusts
 - 5 Gambling and Lottery Winnings (Loss)
- Part III
- 6 PA Nonresident Tax Withheld
- Part IV
- 7 Total Other Credits. Submit statement.
 - 8 Distributions of Cash, Marketable Securities, and Property - not including guaranteed payments
 - 9 Guaranteed Payments for Capital or Other Services
 - 10 All Other Guaranteed Payments for Services Rendered (PA-Apportioned Amount Only)
 - 11 Guaranteed Payments to the Retired Partner

- Part V
- 12 Distributions from PA Accumulated Adjustments Account Liquidating N
 - 13 Distributions of Cash, Marketable Securities, and Property
 - 14 Nontaxable income or nondeductible expenses required to calculate owner's economic investment. Submit statement.

Note: Lines 15 through 18 are for information purposes only.

- Part VII
- 15 Owner's Share of IRC Section 179 allowed according to PA rules
 - 16 Owner's Share of Straight-Line Depreciation
 - 17 Partner's Share of Nonrecourse Liabilities at year-end
 - 18 Partner's Share of Recourse Liabilities at year-end

1	5
2	0
3	0
4	0
5	0
6	75
7	0
8	0
9	0
10	2440
11	0
12	0
13	0
14	646
15	521
16	0
17	0
18	66238

PA Schedule NRK-1 (08-09)
2009 Nonresident Schedule
 of PA S Shareholder/Partner/Beneficiary Pass Through Income, Loss and Credits

082503812

GOLDBERG

ADAM

Final N

33 WINDING WAY

(Individual=1, PA S Corp=2, All Other Corp=3,
 Estate/Trust=4, Partnership=5, LLC=6, Exempt Org.=7)

Owner 1

Stock Ownership % 00000

Amended N

WAYNE

NJ

07470

Beneficiary's year-end Distribution % 00000

TELCO EXPERTS LLC

 Partner's % of:
 Profit sharing 03333

RUTHERFORD

NJ

07070

261287244

Loss sharing 03333

Fiscal Year

N

L

(Estate/Trust=E, Partnership=P, PA S Corp=S, LLC=L)

 Capital
 Ownership 03333

Y General Partner or LLC Member-Manager

N

Limited Partner or Other LLC Member

NOTE: Amounts from this schedule must be reported on the appropriate PA Tax Return.

- Part II**
- 1 PA-Taxable Business Income (Loss) from Operations
 - 2 Net Gain (Loss) from the Sale, Exchange or Disposition of Property
 - 3 Net Income (Loss) from Rents, Royalties, Patents and Copyrights
 - 4 Income of/from Estates or Trusts
 - 5 Gambling and Lottery Winnings (Loss)
- Part III**
- 6 PA Nonresident Tax Withheld
 - 7 Total Other Credits. Submit statement.
- Part IV**
- 8 Distributions of Cash, Marketable Securities, and Property - not including guaranteed payments
 - 9 Guaranteed Payments for Capital or Other Services
 - 10 All Other Guaranteed Payments for Services Rendered (PA-Appportioned Amount Only)
 - 11 Guaranteed Payments to the Retired Partner
- Part V**
- 12 Distributions from PA Accumulated Adjustments Account
 - 13 Distributions of Cash, Marketable Securities, and Property
 - 14 Nontaxable income or nondeductible expenses required to calculate owner's economic investment. Submit statement.
- Part VI**
- Note: Lines 15 through 18 are for information purposes only.
- Part VII**
- 15 Owner's Share of IRC Section 179 allowed according to PA rules
 - 16 Owner's Share of Straight-Line Depreciation
 - 17 Partner's Share of Nonrecourse Liabilities at year-end
 - 18 Partner's Share of Recourse Liabilities at year-end

Liquidating N

1	4
2	0
3	0
4	0
5	0
6	51
7	0
8	0
9	0
10	1651
11	0
12	0
13	0
14	645
15	520
16	0
17	0
18	66239

PA Schedule NRK-1 (08-09)
2009 Nonresident Schedule
 of PA S Shareholder/Partner/Beneficiary Pass Through Income, Loss and Credits

082503829

GOLDBERG

PETER

Final N

1520 YORK AVENUE

(Individual=1, PA S Corp=2, All Other Corp=3,
 Estate/Trust=4, Partnership=5, LLC=6, Exempt Org.=7)

Owner 1

Stock Ownership % 00000

NEW YORK

NY 10028

Amended N

Beneficiary's year-end Distribution % 00000

TELCO EXPERTS LLC

Partner's % of:
 Profit sharing 03333

RUTHERFORD

NJ 07070 261287244

Loss sharing 03333

Fiscal Year N

L (Estate/Trust=E, Partnership=P, PA S Corp=S, LLC=L)

Capital Ownership 03333

Y General Partner or LLC Member-Manager N Limited Partner or Other LLC Member

NOTE: Amounts from this schedule must be reported on the appropriate PA Tax Return.

- Part II**
- 1 PA-Taxable Business Income (Loss) from Operations
 - 2 Net Gain (Loss) from the Sale, Exchange or Disposition of Property
 - 3 Net Income (Loss) from Rents, Royalties, Patents and Copyrights
 - 4 Income of/from Estates or Trusts
 - 5 Gambling and Lottery Winnings (Loss)
- Part III**
- 6 PA Nonresident Tax Withheld
 - 7 Total Other Credits. Submit statement.
 - 8 Distributions of Cash, Marketable Securities, and Property - not including guaranteed payments
 - 9 Guaranteed Payments for Capital or Other Services
 - 10 All Other Guaranteed Payments for Services Rendered (PA-Appportioned Amount Only)
 - 11 Guaranteed Payments to the Retired Partner
- Part IV**
- 12 Distributions from PA Accumulated Adjustments Account Liquidating N
 - 13 Distributions of Cash, Marketable Securities, and Property
 - 14 Nontaxable income or nondeductible expenses required to calculate owner's economic investment. Submit statement.
- Part V**
- Note: Lines 15 through 18 are for information purposes only.**
- Part VI**
- 15 Owner's Share of IRC Section 179 allowed according to PA rules
 - 16 Owner's Share of Straight-Line Depreciation
 - 17 Partner's Share of Nonrecourse Liabilities at year-end
 - 18 Partner's Share of Recourse Liabilities at year-end

1	4
2	0
3	0
4	0
5	0
6	51
7	0
8	0
9	0
10	1651
11	0
12	0
13	0
14	645
15	520
16	0
17	0
18	66238

PA-40 NRC - 2009
Nonresident Consolidated Income Tax Return (08-09)
 ENTER ONE LETTER OR NUMBER IN EACH BOX.

261287244 G
 TELCO EXPERTS LLC
 38 PARK AVENUE

RUTHERFORD NJ 07070

L Partnership=P, PA S Corp=S, LLC=L
 Business Activity TELEPHONE SE
 Amended Return
 N Final Return
 Reason:
 3 Total number Nonresidents:
 Submit PA-40 Schedule NRC-I
 3 Number of Nonresident Individuals
 electing to file on this return

**ENTER AMOUNTS FROM AND SUBMIT THE PA SCHEDULE NRK-1(S) OF
 THE ELECTING ELIGIBLE INDIVIDUALS**

- 1 Apportioned Net Income (Loss) from the Operation of a Business, Profession, or Farm,
 plus electing partners guaranteed payments for services.
- 2 Net Gain (Loss) from the Sale, Exchange, or Disposition of Property.
- 3 Net Income (Loss) from Rents, Royalties, Patents, and Copyrights, plus electing
 partners guaranteed payments for services.
- 4 Estate or Trust Income.
- 5 Gambling and Lottery Winnings.
- 6 Total PA Taxable Income. Add the income on Lines 1 through 5. **Do Not Add Losses.**
- 7 PA Tax Due Before Allowable Credits. Multiply Line 6 by the tax rate **3.07 percent**.
- 8 Total PA Tax Withheld and Submitted from Electing Nonresident
 Individual Owners (Including Carryover Credit from the prior year).
- 9 Total Other Credits. Submit a PA-20S/PA-65 Schedule OC with supporting statement.
 See PA-20S/PA-65 Schedule OC instructions.
- 10 Total PA Credits. Add Lines 8 and 9.
- 11 **TAX DUE.** If Line 7 is more than Line 10, enter the difference here. Make check
 payable to PA Dept. of Revenue. See final payment in the PA-20S/PA-65 instructions.
- 12 **OVERPAYMENT.** If Line 10 is more than Line 7, enter the difference here.
 Complete Line 13a and/or Line 13b.
- 13a Amount of Line 12 to be refunded to the Partnership, LLC, or PA S Corporation.
- 13b Amount of Line 12 to be credited to the 2010 Nonresident Withholding Account.
 The **TOTAL** of Lines 13a and 13b **MUST** equal Line 12.

1	5755
2	0
3	0
4	0
5	0
6	5755
7	177
8	0
9	0
10	0
11	177
12	0
13a	0
13b	0

SIGN THIS RETURN. Under penalties of perjury, I declare I have examined this return, including all accompanying schedules and statements, and to the best of my belief, it is true, correct, and complete.

Signature of General Partner, Principal Officer or Authorized Individual

Date

Daytime Telephone Number

Name of Preparer (if not the Tax Partner, Member, or Shareholder)

Date

Preparer's Telephone Number

MARTIN M. BELL

212 683 6111

PA-40 NRC-I - 2009
Directory of Nonresident Owners-Individuals (08-09)
 ENTER ONE LETTER OR NUMBER IN EACH BOX.

261287244 G TELCO EXPERTS LLC

Amended Schedule

N

Directory of Nonresident Owners-Individuals

List every nonresident individual owner who received a PA-20S/PA-65 Schedule NRK-1 from the PA S corporation, partnership or LLC. Check the block for nonresident individuals participating in the PA-40 NRC. Do not use more than one line per entry. If additional space is required, make copies of this schedule.

IMPORTANT: The entity must complete this directory and submit only the PA-20S/PA-65 Schedules NRK-1 for each nonresident individual electing to file on the PA-40 NRC.

Nonresident Individual Owners

	SSN	Filing on PA-40NRC	Last Name	First Initial	Owner's % Ownership	Liabilities	Tax withheld for each owner
1	202113320	Y		E	03333	03333	75
2	082503812	Y	GOLDBERG	A	03333	03333	51
3	082503829	Y	GOLDBERG	P	03333	03333	51
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
Total							177

PA SCHEDULE H

0906910021

Apportioned Business Income (Loss)/
Calculation of PA Net Business
Income (Loss)
(Form PA-20S/PA-65)
PA-20S/PA-65 H (10-09) (I) **2009**

OFFICIAL USE ONLY

You may make photocopies of this schedule.

Name as shown on PA-20S/PA-65 Information Return
TELCO EXPERTS LLC

FEIN

26-1287244

**APPORTIONED INCOME (LOSS) FROM A BUSINESS, PROFESSION, OR FARM DERIVED FROM
SOURCES BOTH WITHIN AND OUTSIDE PENNSYLVANIA.**

Complete this schedule and submit it with the PA-20S/PA-65 Information Return if a PA S corporation or partnership has nonresident members or is located in a KOZ and derives business income from sources within and outside Pennsylvania, and/or if the entity's accounts and records do not clearly reflect its activity from within Pennsylvania. If one or more of the partners is a C corporation, the partnership must also complete PA-20S/PA-65 Schedule H-Corp and submit a copy to each corporate partner. DO NOT USE THIS SCHEDULE TO APPORTION PA-SOURCE INCOME FROM OTHER ENTITIES.

The entity must calculate a figure as required in 1C, 2C, and 3C to apply to net business income (loss) to determine the amount from within Pennsylvania. The figure is an average of the sum of three fractions shown below

NET BUSINESS INCOME (LOSS) APPORTIONMENT FORMULA

Submit a statement listing all places BOTH WITHIN AND OUTSIDE PENNSYLVANIA where the entity operates its business.

TABLE 1 - PROPERTY FACTOR	Description	Total Everywhere	Within Pennsylvania
Real and Tangible Property Owned (original cost value)			
	Land and Buildings, including property rented*		
	Machinery and Equipment, including property rented *		
	Furniture and Fixtures, including property rented *		
	Automobiles and Trucks, including property rented *		
	Inventories		
	Other Tangible Property, including property rented *		
	Total Property	1. (A)	1. (B)

*Eight times net annual rental rate (Attach Schedule)

1C. Property factor (divide 1(B) by 1(A) - calculate to six decimal places)

TABLE 2 - PAYROLL FACTOR	Description	Total Everywhere	Within Pennsylvania
Wages, salaries, commissions and other compensation to employees in:			
	Cost of goods sold		
	Compensation of officers		
	Salesmen's salaries and commissions		
	Other		
	Total Payroll	2. (A)	2. (B)

2C. Payroll factor (divide 2(B) by 2(A) - calculate to six decimal places)

TABLE 3 - SALES FACTOR	Description	Total Everywhere	Within Pennsylvania
Sales (Net of Returns and Allowances)		2399588	25566
Interest, Dividends, Rents, Royalties			
Other Income (receipts only)			
Gross Sales Price of Assets (except securities**)			
	Totals	3. (A) 2399588	3. (B) 25566

**Unless you are a securities dealer

3C. Sales factor (divide 3(B) by 3(A) - calculate to six decimal places)

•010654

1. Real and Tangible Property. Enter the amount from Line 1C.	•
2. Wages, Salaries, Commissions, and Other Compensation. Enter the amount from Line 2C.	•
3. Sales. Enter the amount from Line 3C.	•010654
4. Total Lines 1 through 3	•010654
5. Apportionment (express in a decimal) - Divide Line 4 by 3, if all three factors apply; by 2, if only two factors apply; or by 1, if only one factor applies.	•010654
6. Total Net Income (Loss) from business. From Schedule M, Part B, Section G, Line 2	1235
7. Net income (Loss) for Pennsylvania. Multiply Line 6 by Line 5. Enter on PA-20S/PA-65 Information Return, Part II, Line 2e.	13

Special Apportionment to be completed only by railroad, truck, bus, and airline entities, pipeline or natural gas entities and water transportation entities.

(Refer to PA-20S/PA-65 Schedule H instructions) (A) Numerator (A) _____ = •
(B) Denominator (B) _____

0906910021

974561
10-30-09 CCH

0906910021

PA SCHEDULE M
Reconciliation of Federal-Taxable
Income (Loss) to PA-Taxable Income
(Loss) (10-09) (I)
PA-20S/PA-65 Schedule M

0907010029

2009

OFFICIAL USE ONLY

Name as shown on PA-20S/PA-65 Information Return

FEIN

PA Sales Tax License Number

TELCO EXPERTS LLC

26-1287244

84704978

PA Schedule M, Part A. Classifying Federal Income (Loss) for PA Personal Income Tax Purposes

Classify, without adjustment, the federal income (loss) from the Schedule K of federal Form 1120S or from federal Form 1065. The entity must allocate or apportion the amounts from the federal categories to the reportable PA PIT classes. The total of the specific federal line items should equal the total of the federal schedule.

Federal Form		Classified for Pennsylvania Personal Income Tax purposes				
Form 1120S, Schedule K line description Form 1065, Schedule K line description	(a) Federal Income (loss)	(b) PA Business Income (loss)	(c) Interest Income PA Schedule A	(d) Dividend Income PA Schedule B	(e) Gain (loss) From Sales PA Schedule D	(f) Rent & Royalty Income (loss) PA Schedule E
1. Ordinary income (loss) from trade or business activities	9304	9304	0	0	0	0
2. Net income (loss) from rental real estate activities	0	0	0	0	0	0
3. Other gross rental income (loss)	0	0	0	0	0	0
4. Interest income	0	0	0	0	0	0
5. Dividends	0	0	0	0	0	0
6. Royalty income	0	0	0	0	0	0
7. Net short-term capital gain (loss)	0	0	0	0	0	0
8. Net long-term capital gain (loss)	0	0	0	0	0	0
9. Net gain/loss from Disposal of Federal Section 179 Property	0	0	0	0	0	0
10. Net section 1231 gain (loss) from Form 4797	0	0	0	0	0	0
11. Other income (loss)	0	0	0	0	0	0
12. Total PA Income (Loss) by classification. Total the amounts in each column.	9304	9304	0	0	0	0

974661 10-30-09

0907010029

SIDE 1

0907010029

PA SCHEDULE M
Reconciliation of Federal-Taxable
Income (Loss) to PA-Taxable Income (Loss)
(10-09) (I)
PA-20S/PA-65 Schedule M **2009**

0907110027

OFFICIAL USE ONLY

Name as shown on PA-20S/PA-65 Information Return

FEIN

TELCO EXPERTS LLC

26-1287244

PA Schedule M, Part B. Determining PA Reportable Income (Loss) by Classification

The entity may need to prepare a PA Schedule M, Part B, if it must make adjustments to properly determine its reportable classified income (loss) for its PA-20S/PA-65 Information Return. This specific list of adjustments applies to income (loss) from a business or farm, and rental/royalty income (loss).

Enter whole dollars only.

	PA Allocated Income (Loss)	Total Rental Income (Loss) or Total Business Income (Loss) Before Apportionment
Section A. Federal Classified Income (Loss). Income class from Part A, Column: (B) Enter the initial of the Column (b) or (f) only.	1. 0	2. 9304
Section B. Itemize income adjustments that increase PA reportable income (reduce the loss).		
a. Deferred income relating to advance payments for goods and services	1. 0	2. 0
b. Difference in gain (loss) for each business sale of property where the proceeds were reinvested in the same line of business	3. 0	4. 0
c. Gain from business like-kind exchanges, see PA PIT Guide for instructions	5. 0	6. 0
d. Gain (loss) on involuntary conversions - IRC Section 1033	7. 0	8. 0
e. Income from cancellation of debt that PA treats differently from federal rules	9. 0	10. 0
f. Increases in income in the year of change resulting from spread in the year of change associated with IRC Section 481(a) adjustment	11. 0	12. 0
g. Income from obligations of other states and organizations that is not exempt for PA purposes	13. 0	14. 0
h. Other taxable income for PA purposes the entity does not report for federal purposes. Submit statement	15. 0	16. 0
B. Total	17. 0	18. 0
Section C. Itemize income adjustments that decrease the PA reportable income (increase the loss).		
a. Difference in gain (loss) for each business sale when proceeds were reinvested in the same line of business	1. 0	2. 0
b. Income from obligations of the U.S. government and other organizations that is not taxable for PA purposes	3. 0	4. 0
c. Decreases for previously reported income in prior year resulting from spread associated with IRC Section 481(a)	5. 0	6. 0
d. Other PA nontaxable income the entity reported for federal purposes. Submit statement	7. 0	8. 0
C. Total	9. 0	10. 0
Section D. Adjusted PA Reportable Income. See PA-20S/PA-65 Schedule M Instructions.	1. 0	2. 9304
Section E. Itemize those expenses that PA law does not allow that the entity deducted on its federal form. These adjustments increase PA reportable income (reduce the loss).		
a. Taxes paid on income from the worksheet in the PA PIT Guide (please submit worksheet)	1. 0	2. 4469
b. Differences in depreciation taken for PA and federal purposes	3. 0	4. 0
c. Key man life insurance premiums (owners as beneficiaries)	5. 0	6. 0
d. Differences in PA treatment of guaranteed payments for capital	7. 0	8. 0
e. Differences in depreciation for bonus depreciation (PA law does not allow bonus depreciation)	9. 0	10. 0
f. Expense adjustments to qualify for the PA credits claimed in Part V of the PA-20S/PA-65	11. 0	12. 0
g. Other expenses the entity took on its federal return that PA does not allow. Submit statement	13. 0	14. 0
E. Total	15. 0	16. 4469
Section F. Itemize those expenses that PA law allows that the entity could not deduct on its federal form. These adjustments decrease PA reportable income (increase the loss).		
a. 50 percent of business meals, entertainment, and club dues that the entity could not deduct	1. 0	2. 3034
b. Sales tax on depreciable assets	3. 0	4. 0
c. Differences in depreciation taken for PA and federal purposes	5. 0	6. 5543
d. IRC Section 179 expenses (the maximum for PA purposes is \$25,000)	7. 0	8. 1561
e. Expenses for employees, including PA S corporation shareholder-employees	9. 0	10. 0
f. Life insurance premiums (PA S corporation or partnership as beneficiary)	11. 0	12. 0
g. Expense adjustments to qualify for federal credits	13. 0	14. 0
h. Other expenses that PA allows that the entity did not deduct on the federal return. Submit statement	15. 0	16. 2400
i. Use Tax claimed and remitted - not previously capitalized. Please include a copy of the PA-1 form	17. 0	18. 0
F. Total	19. 0	20. 12538
Section G. Total Taxable Income (Loss). Add Section D, plus E, minus F.	1. 0	2. 1235

PA-65 SCH M	CHARITABLE CONTRIBUTIONS	STATEMENT	1
-------------	--------------------------	-----------	---

DESCRIPTIONAMOUNT

CHARITABLE CONTRIBUTIONS

2400.

TOTAL TO SCHEDULE M, PART B, SECTION F, LINE H

2400.

COPY

PA SCHEDULE NW
Nonresident Withholding Payments
PA S Corporations and Partnerships

0908410020

(Form PA-20S/PA-65) (10-09) (I) **2009**

OFFICIAL USE ONLY

Name as shown on the PA-20S/PA-65 Information Return

FEIN

TELCO EXPERTS LLC

26-1287244

Nonresident Withholding Payments PA S Corporations and Partnerships

Use this Schedule to list all the withholding payments that the PA S corporation or partnership made on behalf of individual shareholders or partners, estates or trusts that were not residents of Pennsylvania during the taxable year.

A PA Tax Due on PA Taxable Income to Nonresident Individuals, Estates, or Trusts A. \$ **177**

B Nonresident Withholding Payments during the Entity's Taxable Year:

Date	Amount	Date	Amount
	<input type="checkbox"/>		<input type="checkbox"/>
	<input type="checkbox"/>		<input type="checkbox"/>
	<input type="checkbox"/>		<input type="checkbox"/>
	<input type="checkbox"/>		<input type="checkbox"/>
	<input type="checkbox"/>		<input type="checkbox"/>

Total Nonresident Withholding Payments. Enter here and the PA-20S/PA-65 Information Return,
Part V, Line 14a

B. \$ ☐

C Reconciliation Payment. Subtract B from A, and enter here and the PA-20S/PA-65 Information Return

Part V, Line 14b

C. \$ **177**

Pay any balance due with:

- The PA-20S/PA-65 Information Return, or
- The PA-40 NRC, Nonresident Consolidated Tax Return, if all the nonresident individual owners elect to participate in a group return.

PA SCHEDULE J
PA-20S/PA-65 Schedule J
(10-09) (I) **2009**

OFFICIAL USE ONLY

PA-20S/PA-65 J (10-09)

PA SCHEDULE J - Income from Estates or Trusts

2009

Name as shown on the PA-20S/PA-65 Information Return

FEIN

TELCO EXPERTS LLC

26-1287244

List the name, address, and identification number of each estate or trust. Check box if income is reported from PA Schedule RK-1 or NRK-1. If you received a Federal Schedule K-1 instead of a PA Schedule RK-1 or NRK-1, indicate if the income is PA-source or total.

(a) Name and address of each estate or trust	Schedule RK-1/NRK-1	(b) Federal EIN	(c) PA-Source Income	(d) Total Income Everywhere
	<input type="checkbox"/>			
	<input type="checkbox"/>			
	<input type="checkbox"/>			
	<input type="checkbox"/>			
	<input type="checkbox"/>			
	<input type="checkbox"/>			
	<input type="checkbox"/>			
	<input type="checkbox"/>			
	<input type="checkbox"/>			

Income from PA S corporations and partnership(s), from your PA Schedule(s) RK-1 or NRK-1.

Total Estate or Trust Income.

Column (c) - Total Column (c) and enter the amount on the PA-20S/PA-65 Information Return, Part III, Line 7b.

Column (d) - Total Column (d), subtract Column (c) from Column (d) and enter difference on the PA-20S/PA-65 Information Return, Part III, Line 7a.

Form **4562**Department of the Treasury
Internal Revenue Service (99)
Name(s) shown on return**Depreciation and Amortization**
(Including Information on Listed Property) OTHER

▶ See separate instructions.

▶ Attach to your tax return.

PA

OMB No. 1545-0172

2009Attachment
Sequence No. 67

TELCO EXPERTS LLC

OTHER DEPRECIATION

26-1287244

Part I Election To Expense Certain Property Under Section 179 Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount. See the instructions for a higher limit for certain businesses	1	25,000.
2	Total cost of section 179 property placed in service (see instructions)	2	1,561.
3	Threshold cost of section 179 property before reduction in limitation	3	200,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	25,000.
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
	EQUIPMENT	1,561.	1,561.
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	1,561.
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	1,561.
10	Carryover of disallowed deduction from line 13 of your 2008 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5	11	25,000.
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	1,561.
13	Carryover of disallowed deduction to 2010. Add lines 9 and 10, less line 12	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2009	17	11,085.
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		

Section B - Assets Placed in Service During 2009 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property	/		27.5 yrs.	MM	S/L	
	/		27.5 yrs.	MM	S/L	
i Nonresidential real property	/		39 yrs.	MM	S/L	
	/			MM	S/L	

Section C - Assets Placed in Service During 2009 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year	/		40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr.	22	11,085.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V Listed Property (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A - Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles)

24a Do you have evidence to support the business/investment use claimed? ☐ Yes ☐ No **24b** If "Yes," is the evidence written? ☐ Yes ☐ No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
--	-------------------------------------	--	-------------------------------	--	---------------------------	------------------------------	----------------------------------	---------------------------------------

25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use

25

26 Property used more than 50% in a qualified business use:

	:	:	:	%					
	:	:	:	%					
	:	:	:	%					

27 Property used 50% or less in a qualified business use:

	:	:	:	%		S/L -			
	:	:	:	%		S/L -			
	:	:	:	%		S/L -			

28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1

28

29 Add amounts in column (i), line 26. Enter here and on line 7, page 1

29

Section B - Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person.

If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle	(b) Vehicle	(c) Vehicle	(d) Vehicle	(e) Vehicle	(f) Vehicle
30 Total business/investment miles driven during the year (do not include commuting miles)						
31 Total commuting miles driven during the year						
32 Total other personal (noncommuting) miles driven						
33 Total miles driven during the year. Add lines 30 through 32						
34 Was the vehicle available for personal use during off-duty hours?	Yes	No	Yes	No	Yes	No
35 Was the vehicle used primarily by a more than 5% owner or related person?						
36 Is another vehicle available for personal use?						

Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons.

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	Yes	No
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use?		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
-----------------------------	------------------------------------	------------------------------	------------------------	---	--------------------------------------

42 Amortization of costs that begins during your 2009 tax year:

	:	:	:		
	:	:	:		

43 Amortization of costs that began before your 2009 tax year

43

44 Total. Add amounts in column (f). See the instructions for where to report

44

RCT-101 PAGE 1 OF 6
PA CORPORATE TAX REPORT 2009**DEPARTMENT USE ONLY**
F **A = 1120** **B = 1120S** **C = 1120C** **D = 1120F** **E = 1120H** **F = 1065** **G = 1040** **H = Other**
STEP A
Tax Year Beginning **XX** 01012009
Tax Year Ending **XX** 12312009
STEP B

Regulated Inv. Co.	XX	N	First Report	XX	N
52-53 Week Filer	XX	N	KOZ/EIP/SDA Credit	XX	N
Address Change	XX	N	File Period Change	XX	N
Change Fed Group	XX	N			

STEP C

Corp Tax Account ID	XX	
Federal EIN	XX	261287244
Business Activity Code	XX	517000
Corporation Name	XX	TELCO EXPERTS LLC
Address Line 1	XX	
Address Line 2	XX	38 PARK AVENUE
City	XX	RUTHERFORD
State	XX	NJ
ZIP	XX	07070

STEP D
A. Tax Liability
from Tax Report
B. Estimated Payments
& Credits on Deposit
C. Restricted
Credits
Calculation:
A minus B minus C
STEP E: Payment
 Make check for this amount
 payable to "PA Dept of Revenue"

CS/FF	0	0	0	0	0
LOANS	0	0	0	0	0
CNI	0	0	0	0	0
TOTAL	0	0	0	0	0

Made Payment Via EFT **N**
STEP F: Refund / Transfer Method

Choose one of the following options:

A = Total transfer of credit
B = Total refund of credit
STEP G: Corporate Officer
 (Sign affirmation below)

NAME
PHONE
E-MAIL
FORM 1019
BARCODE 1019

974301 01-22-10 CCH

I affirm under penalties prescribed by law this report (including any accompanying schedules and statements) has been examined by me and to the best of my knowledge and belief is a true, correct and complete report. If prepared by a person other than the taxpayer, his declaration is based on all information of which he has any knowledge.

Corporate Officer Signature/Date

USE WHOLE DOLLARS ONLY

ACCOUNT ID
 TAX YEAR END 12312009 NAME TELCO EXPERTS LLC
 RCT-101 PAGE 2 OF 6 PA CORPORATE TAX REPORT 2009

SECTION A: CS/FF

OLDEST PERIOD FIRST	TAX PERIOD BEGINNING	TAX PERIOD ENDING	BOOK INCOME			
YEAR 1	01012008	12312008	-16763	Investment in LLC	XX	N
YEAR 2				Holding Company	XX	N
YEAR 3				Family Farm	XX	N
YEAR 4						
YEAR 5						
YEAR 6						
YEAR 7						
CUR YR	01012009	12312009	1949			

WHOLE DOLLARS ONLY

2. **TOTAL BOOK INCOME** (sum of income for all tax periods up to, but not over 5 years total) 2 -14814

3. **DIVISOR** (in years and in part years rounded to three decimal places) See instructions 3 2.000

4. Divide Line 2 by Line 3 4 0

5. **AVERAGE BOOK INCOME** - Enter Line 4, or if Line 4 is less than zero enter "0". 5 0

6. Divide Line 5 by 0.095 6 0

7. Shareholders' equity at the **END** of the current period 7 67029

8. Shareholders' equity at the **BEGINNING** of the current period 8 65080

9. If Line 7 is more than twice as great or less than half as much as Line 8, add Lines 7 and 8 and divide by 2. Otherwise enter Line 7. 9 67029

10. **NET WORTH** - Enter Line 9, or if Line 9 is less than zero enter "0" 10 67029

11. Multiply Line 10 by 0.75 11 50272

12. Add Lines 6 and 11 12 50272

13. Divide Line 12 by 2 13 25136

14. \$150,000 valuation deduction 14 -150000

15. **CAPITAL STOCK VALUE** - Line 13 less Line 14, but not less than "0". If 100% taxable, enter Line 15 on Line 17. 15 0

16. Proportion of taxable assets or apportionment proportion (from Schedule A-1, Line 5) 16 .010654

17. **TAXABLE VALUE** - Multiply Line 15 by Line 16. If less than zero, enter "0". 17 0

18. **CAPITAL STOCK/FOREIGN FRANCHISE TAX** - Multiply Line 17 by 0.00289. 18 0

Total Beginning of
 Taxable Year Assets 131161

Total End of Taxable
 Year Assets 265744

ACCOUNT ID
TAX YEAR END 12312009 NAME TELCO EXPERTS LLC
RCT-101 PAGE 3 OF 6 PA CORPORATE TAX REPORT 2009

SECTION B: Bonus Depreciation

1. Current year fed. deprec. of 168k prop. 1
2. Current year adj. for disp. of 168k prop. 2
3. Other adjustments 3

(Attach schedule C-3 if claiming
bonus depreciation.)

5542

0

0

Business Trust
Solicitation Only
Single Member LLC
Multi-Member LLC
PA-S Corporation
Taxable Built-in Gains

XX

XX

XX

XX

XX

XX

N

N

N

Y

N

N

SECTION C: CORPORATE NET INCOME TAX

1. Income or loss from federal return on a separate company basis

1

0

2. DEDUCTIONS:

- A. Corporate dividends received (from Schedule C-2, Line 6)
B. Interest on U.S. securities (GROSS INT less EXPENSES)
C. Curr yr. addtl. PA deprec. plus adjust. for sale (attached Schedule C-3)
D. Other (attached schedule) See instructions.

2A

2B

2C

2D

0

0

0

0

0

TOTAL DEDUCTIONS - Sum of (A) through (D)

2

3. ADDITIONS:

- A. Taxes imposed on or measured by net income (attached schedule)
B. Tax preference items (attached copy of Federal Form 4626)
C. Employment incentive payment credit adjustment (attached Schedule W)
D. Current year bonus depreciation (attached Schedule C-3)
E. Other (attached schedule) See instructions.

3A

3B

3C

3D

3E

0

0

0

0

0

TOTAL ADDITIONS - Sum of (A) through (E)

3

0

4. Income or loss with Pennsylvania adjustments (Line 1 - Line 2 + Line 3)

4

0

5. Total nonbusiness income or loss

5

0

6. Income or loss to be apportioned (Line 4 - Line 5)

6

0

7. Apportionment proportion (from Schedule C-1 Line 5)

7

0

8. Income or loss apportioned to PA (Line 6 x Line 7)

8

0

9. Nonbusiness income or loss allocated to PA

9

0

10. Taxable income or loss after apportionment (Line 8 + Line 9)

10

0

11. Total net operating loss deduction (from RCT-103)

11

0

12. PA taxable income or loss (Line 10 - Line 11)

12

0

13. Corporate net income tax (Line 12 x 0.0999)

13

0

ACCOUNT ID
 TAX YEAR END 12312009 NAME TELCO EXPERTS LLC
 RCT-101 PAGE 4 OF 6 PA CORPORATE TAX REPORT 2009

SECTION D: LOANS TAX

- | | | |
|--|----|---|
| 1. Did this corporation have a fiscal officer resident in PA and paying interest on indebtedness of the corporation? | XX | N |
| 2. Did this corporation have indebtedness outstanding to individual residents and/or partnerships resident in Pennsylvania? | XX | N |
| 3. Did this corporation have indebtedness outstanding held by a trustee, agent or guardian for a resident individual taxable in its own right or by an executor or administrator of an estate wherein the decedent was a resident of Pennsylvania? | XX | N |

List outstanding indebtedness. Attach separate schedule if additional space is required.

Interest Amount	Interest Rate	Taxable Value			
0	.000	0	Tax Indebt	XX	0
0	.000	0			
0	.000	0	Loans Tax	XX	0

Schedule A-1: Apportionment Schedule For Capital Stock/Foreign Franchise Tax (Include Form RCT-102, RCT-105 or RCT-106.)

Three Factor			Single Factor		
Property - PA	1A	0	1C	0	
Property - Total	1B	0			
Payroll - PA	2A	0	2C	0	
Payroll - Total	2B	0			
Sales - PA	3A	25566	3C	0.010654	
Sales - Total	3B	2399588			
			Apportionment Proportion	5	0.010654

Schedule C-1: Apportionment Schedule For Corporate Net Income Tax (Include Form RCT-106.)

Three Factor			Single Factor		
Property - PA	1A	0	1C	0	
Property - Total	1B	0			
Payroll - PA	2A	0	2C	0	
Payroll - Total	2B	0			
Sales - PA	3A	0	3C	0	
Sales - Total	3B	0			
			Apportionment Proportion	5	0

ACCOUNT ID
 TAX YEAR END 12312009 NAME TELCO EXPERTS LLC
 RCT-101 PAGE 5 OF 6 PA CORPORATE TAX REPORT 2009

SECTION E: CORPORATE STATUS CHANGES

Out of Existence (Final Report)	XX	N	Out of Existence/ Withdrawal Date	XX		
			Date of Distribution of PA Assets*	XX	OR	No Assets to Distribute
						XX

PA Corporations: Report date business activity ceased and date assets were distributed.

Foreign (Non-PA) Corporations: Report date business activity in PA ceased and date PA assets were distributed.

*Schedule of Disposition of Assets MUST be completed and filed with the PA Corporate Tax Report.

Has the corporation sold or transferred in bulk 51% or more of any of the following classes of assets?

XX N

Any stock of goods, wares, merchandise of any kind, fixtures, machinery, equipment, buildings or real estate. If so, please provide the name and address of the purchaser. (Attach separate schedule if additional space is required.)

Purchaser Name XX
 Address Line 1 XX
 Address Line 2 XX
 City XX
 State XX
 ZIP XX

SECTION F: GENERAL INFORMATION QUESTIONNAIRE

Brief description of corporate activity in PA

Brief description of corporate activity
 outside PA

List other states in which taxpayer has
 activity

State of Incorporation XX Incorporation Date XX

- Does any corporation, individual or other business entity hold all or a majority of the stock of this corporation? XX N
- Does this corporation own all or a majority of stock in other corporations? If yes, complete Schedule X. XX N
- Is this taxpayer a partnership that elects to file federal taxes as a corporation? XX N
- Has the federal government changed taxable income as originally reported for any prior period for which reports of change have not been filed in PA? XX N

If yes: First Period End Date: XX Last Period End Date: XX

Accounting Method - Federal Tax Return

A A = Accrual C = Cash O = Other

Other

Accounting Method - Financial Statements

A A = Accrual C = Cash O = Other

Other

1010009602

ACCOUNT ID

TAX YEAR END 12312009 NAME TELCO EXPERTS LLC

RCT-101 PAGE 6 OF 6

PA CORPORATE TAX REPORT 2009

SCHEDULE OF REAL PROPERTY IN PA (Attach separate schedule if additional space is required.)

O = Own

R = Rent

Street Address

City

County

K0Z/K0EZ

XX
XX
XX
XX

CORPORATE OFFICERS

SSN

Last Name

First Name

MI

President/Managing Partner	XX
Vice President	XX
Secretary	XX
Treasurer/Tax Manager	XX

TAX PREPARER'S
NAME AND ADDRESS

Mail to Practitioner	XX	N
Federal EIN	XX	133565602
Firm Name	XX	BELL & COMPANY LLP
Address Line 1	XX	350 FIFTH AVE STE 2412
Address Line 2	XX	
City	XX	NEW YORK
State	XX	NY
ZIP	XX	101187412

Tax Preparer's Signature/Date

NAME	MARTIN M. BELL
PHONE	2126836111
E-MAIL	

974314
01-22-10 CCH

1010009602

1010009602

Schedule C-3 Adjustment for Bonus Depreciation

This schedule must be updated each year and submitted with RCT-101.

974381
12-29-09 CCH

1060009101

pennsylvania
 DEPARTMENT OF REVENUE

12/31/09

TELCO EXPERTS LLC

TAXABLE PERIOD ENDED (MM/DD/YY)

NAME OF CORPORATION

CORP TAX ACCOUNT ID

Schedules 1 and 2 of this Insert Sheet must be completed by Pennsylvania corporations claiming the exemption for tangible and intangible assets for capital stock tax purposes and foreign corporations electing to use the single-factor, exempt-asset fraction for foreign franchise tax purposes.

Tables 1, 2 and 3 of this Insert Sheet must be completed by all corporations apportioning taxable income and by foreign and Pennsylvania corporations using the three 3-factor formula to calculate the taxable value of capital stock.

A. AVERAGE TOTAL ASSETS (Carry to RCT-101, Schedule A-1, Line (4b)) \$ _____

B. Less: AVERAGE EXEMPT ASSETS -

Tangibles (From Schedule 1, below)	\$ _____	
Intangibles (From Schedule 2, below)	\$ _____	
Pollution Control Devices	\$ _____	\$ _____

(Attach description schedule and copy of DEP certification.)

C. AVERAGE ASSETS TAXABLE IN PA (Carry to RCT-101, Schedule A-1, Line (4a)) \$ _____

D. PROPORTION OF TAXABLE ASSETS (calculate to six decimal places.) _____

AVERAGE TAXABLE ASSETS
AVERAGE TOTAL ASSETS = • _____
 (Carry to RCT-101, Schedule A-1, Line (5))

EXEMPTION CLAIMED FOR TANGIBLE AND INTANGIBLE ASSETS (OMIT CENTS)

SCHEDULE 1	Net Book Value - Beginning		Net Book Value - Ending		E Amount of Exemption Claimed for Average Value of Tangible Assets Located Outside of PA (Col. B + D) ÷ 2
	A Inside PA	B Outside PA	C Inside PA	D Outside PA	
EXEMPT TANGIBLE ASSETS (Attach rider, if necessary)					
1. Buildings					
2. Equipment and Fixtures					
3. Land					
4. Leasehold Improvements					
5. Motor Vehicles					
6. Rolling Stock and all other Movable Property					
7. Other Tangible Property (Attach Schedule)					
8. Inventories					
TOTALS					

NOTE: If there was a substantial change during the year, attach a separate schedule explaining in detail.

SCHEDULE 2	A Number of Shares or %	B Date Acquired	C Date Sold	D Held (Full Year or No. of Days)	E Book Value	F Exemption Claimed
EXEMPT INTANGIBLE ASSETS (Attach rider, if necessary)						
1. Stocks of PA Corporations						
2. Stocks of Foreign Corporations (More than 50% owned)						
3. Student Loan Assets						
4. U.S. Securities						
5. Exempt State and Local Securities						
6. National Bank Shares						
7. TOTALS (For Exemption Purposes)						

1060009201

TAX PERIODS BEGINNING ON OR AFTER JANUARY 1, 2007

TABLES SUPPORTING DETERMINATION OF
APPORTIONMENT PERCENTAGE (OMIT CENTS.)

Apportionment for (Tax Type)

☐ Capital Stock/Franchise and Corporate Net Income Taxes☒ Capital Stock/Franchise Tax Only☐ Corporate Net Income Tax Only

12/31/09

TELCO EXPERTS LLC

TAXABLE PERIOD ENDED (MM/DD/YY)

NAME OF CORPORATION

CORP TAX ACCOUNT ID

TABLE 1 - PROPERTY FACTOR	Description	Inside PA		Inside and Outside PA	
		Beginning of Period	End of Period	Beginning of Period	End of Period
	Tangible Property Owned (original cost value)				
	Inventory				
	Buildings and Depreciable Assets				
	Land				
	Other Real and Tangible Personal Property				
	Partner's Share of Property Owned by Partnerships				
	Less Construction in Progress (if included above)				
	Totals				
	Total Beginning and End of Period				
	Average Value (1/2 of Above)				
	Add: Corporate Tangible and/or Real Property Rented*				
	Partnership Tangible and/or Real Property Rented*				
	Total Average Value	(A)	0.	(B)	

* Eight times net annual rental rate (Attach schedule.)

(C) Property factor (Divide A by B; calculate to six decimal places.)

(D) 8.5 times property factor (Divide A by B; calculate to six decimal places and multiply by 8.5)

Carry (A), (B) and (C) over to RCT-101, Schedule A-1, as applicable, Lines (1a), (1b) and (1c).

Carry (A), (B) and (D) over to RCT-101, Schedule C-1, Lines (1a), (1b) and (1c).

TABLE 2 - PAYROLL FACTOR	Description	Inside PA		Inside and Outside PA	
		Beginning of Period	End of Period	Beginning of Period	End of Period
	Wages, salaries, commissions and other compensation to employees in:				
	Cost of goods sold				
	Compensation of officers				
	Salesmen's salaries and commissions				
	Other payroll				
	Partner's Share of Payroll from Partnerships				
	Total Payroll	(A)	0.	(B)	0.

(C) Payroll factor (Divide A by B; calculate to six decimal places.)

(D) 8.5 times payroll factor (Divide A by B; calculate to six decimal places and multiply by 8.5)

Carry (A), (B) and (C) over to RCT-101, Schedule A-1, as applicable, Lines (2a), (2b) and (2c).

Carry (A), (B) and (D) over to RCT-101, Schedule C-1, Lines (2a), (2b) and (2c).

TABLE 3 - SALES FACTOR	Description	Inside PA		Inside and Outside PA	
		Beginning of Period	End of Period	Beginning of Period	End of Period
	Sales (net of returns and allowances)		25,566.		2,399,588.
	Interest, Rents, Royalties				
	Gross Receipts from the sale of other bus. assets (except securities**)				
	Other Sales (receipts only)				
	Partner's Share of Sales from Partnerships				
	Total Sales	(A)	25,566.	(B)	2,399,588.

(C) Sales factor (Divide A by B; calculate to six decimal places.)

(D) 83 times sales factor (Divide A by B; calculate to six decimal places and multiply by 83)

010654
884309

Carry (A), (B) and (C) over to RCT-101, Schedule A-1, Lines (3a), (3b) and (3c).

Carry (A), (B) and (D) over to RCT-101, Schedule C-1, Lines (3a), (3b) and (3c).

** Unless you are a securities dealer

Special Apportionment to be completed only by railroad, truck, bus and airline companies; pipeline or natural gas companies; and water transportation companies. Refer to instructions.

(A) NUMERATOR (A) _____ = _____ (C)

(B) DENOMINATOR (B) _____

Carry (A), (B) and (C) over to RCT-101, Schedules C-1 and/or A-1, as applicable, Lines (4a), (4b) and (5).

2009 TAX RETURN FILING INSTRUCTIONS

TENNESSEE FRANCHISE AND EXCISE FORM 170

FOR THE YEAR ENDING

DECEMBER 31, 2009

Prepared for	TELCO EXPERTS LLC 38 PARK AVENUE RUTHERFORD, NJ 07070
Prepared by	BELL & COMPANY LLP 350 FIFTH AVE STE 7412 NEW YORK, NY 10118-7412
To be signed and dated by	A MEMBER OF THE LLC
Amount of tax	BALANCE DUE \$100.00
Mail tax return to	TENNESSEE DEPARTMENT OF REVENUE ANDREW JACKSON STATE OFFICE BLDG. 500 DEADERICK STREET NASHVILLE, TN 37242
Forms to be distributed to partners	NONE
Return must be mailed on or before	APRIL 15, 2010
Special Instructions	MAKE CHECK PAYABLE TO TENNESSEE DEPARTMENT OF REVENUE.

**TENNESSEE DEPARTMENT OF REVENUE
FRANCHISE, EXCISE TAX RETURN**
**FAE
170**

Taxable Year Beginning: 01/01/09 Ending: 12/31/09		Account No.	FEIN or SSN 26-1287244
		Due Date 04/15/10	
CHECK APPROPRIATE BLOCK(S): a. <input type="checkbox"/> Tennessee Domestic Corporation of parent b. <input type="checkbox"/> Foreign Corporation k. <input type="checkbox"/> LP c. <input type="checkbox"/> S Corporation l. <input type="checkbox"/> LLP d. <input type="checkbox"/> Insurance Company m. <input type="checkbox"/> RLLP e. <input checked="" type="checkbox"/> LLC n. <input type="checkbox"/> PRLLP f. <input type="checkbox"/> PLLC o. <input type="checkbox"/> Business Trust g. <input type="checkbox"/> Single Member LLC/individual p. <input type="checkbox"/> Not-For-Profit h. <input type="checkbox"/> Single Member LLC/corporation q. <input type="checkbox"/> Other _____ i. <input type="checkbox"/> Single Member LLC/general partnership		AMENDED RETURN, please check the box at right. } <input type="checkbox"/> FINAL RETURN for termination or withdrawal, please check box at right. Include copy of federal return. } <input type="checkbox"/> Application of Public Law 86-272 to Excise Tax, please check box at right. } <input type="checkbox"/> Payment for this return was sent via EFT, please check the box at right. } <input type="checkbox"/> Taxpayer has made an election to calculate net worth per the provisions of T.C.A. 67-4-2103 (g)-(i), please check the box at right. } <input type="checkbox"/>	

TELCO EXPERTS LLC
 38 PARK AVENUE
 RUTHERFORD
 NEW JERSEY

07070

Enter the principal business activity code (NAICS) listed in federal IRC instructions that best describes the principal business activity in Tennessee.
 517000

Date Tennessee Operations Began

If you use a paid preparer and do not want forms mailed to you next year, check box at right. ☐

12/01/2008

SCHEDULE A - COMPUTATION OF FRANCHISE TAX		DOLLARS	CENTS
1. Total net worth from Schedule F1, Line 5 or Schedule F2, Line 3	(1)	3691	00
2. Total real & tangible personal property from Schedule G, Line 15	(2)	8311	00
3. Franchise tax (25¢ per \$100.00 or major fraction thereof on the greater of Lines 1 or 2; minimum \$100.00)	(3)	100	00
SCHEDULE B - COMPUTATION OF EXCISE TAX			
4. Income subject to excise tax from Schedule J, Line 32	(4)	-533	00
5. Excise tax (6.5% of Line 4)	(5)	0	00
6. Add: Recapture of tax credit from Schedule T, Part 2	(6)		
7. Net excise tax due (Line 5 plus Line 6)	(7)	0	00
SCHEDULE C - COMPUTATION OF TOTAL TAX DUE OR OVERPAYMENT			
8. Total Franchise and Excise taxes - Add lines 3 and 7	(8)	100	00
9. Deduct: Total credit from Schedule D, Line 7 (cannot exceed Line 8)	(9)		
10. Subtotal: Line 8 less Line 9 (if Line 9 exceeds Line 8, enter 0 here)	(10)	100	00
11. Deduct: Total payments from Schedule E, Line 7	(11)	0	00
12. Penalty (5% for each 30-day period of delinquency not to exceed 25%; minimum penalty is \$15)	(12)		
13. Interest (7.25% per annum on taxes unpaid by the due date)	(13)		
14. Penalty on estimated franchise, excise tax payments	(14)		
15. Interest on estimated franchise, excise tax payments	(15)		
16. Total amount due (overpayment) - Add lines 10, 12, 13, 14, and 15, less Line 11	(16)	100	00
If overpayment reported on Line 16, complete A and/or B: A. <input type="checkbox"/> Credit to next year's tax \$ B. <input type="checkbox"/> Refund \$			
Under penalties of perjury, I declare that I have examined this report, and to the best of my knowledge and belief, it is true, correct, and complete.			
Taxpayer's Signature		Date	Title
Tax Preparer's Signature		Date	Telephone
350 FIFTH AVE STE 7412 NEW YORK, NY		P00598705 Preparer's SSN	212-683-6111 Telephone
Preparer's Address		City	State
10118-7412 ZIP			

FOR OFFICE
 USE ONLY

979351 RV-R0011001
 01-25-10

Remit amount on Line 16, payable to:
 TENNESSEE DEPARTMENT OF REVENUE
 Andrew Jackson State Office Building
 500 Deaderick Street, Nashville, TN 37242

1703150000000002009010120091231012000000000000126128724400000000009

Schedule D - SCHEDULE OF CREDITS

1. Gross Premiums tax credit (cannot exceed Schedule C, Line 8)	(1)	
2. Tennessee Income Tax (cannot exceed Schedule B, Line 5)	(2)	
3. Green Energy Tax Credit/Carbon Charge Credit/Headquarters Relocation Expense Credit (attach schedule)	(3)	
4. Industrial Machinery Credit from Schedule T, Line 11	(4)	
5. Jobs Tax Credit from Schedule X, Line 16	(5)	
6. Jobs Tax Credit computed in accordance with T.C.A. Section 67-4-2109 (b)(2) from Schedule X, Line 21	(6)	
7. Total Credit - Add lines 1 through 6 (Enter here and on Schedule C, Line 9)	(7)	

Schedule E - SCHEDULE OF PAYMENTS

1. Overpayment from previous year if available	(1)	
2. First quarterly estimated payment	(2)	
3. Second quarterly estimated payment	(3)	
4. Third quarterly estimated payment	(4)	
5. Fourth quarterly estimated payment	(5)	
6. Extension payment	(6)	
7. Total payments - Add lines 1 through 6 (Enter here and on Schedule C, Line 11)	(7)	

COMPUTATION OF FRANCHISE TAX**Schedule F1 - NON-CONSOLIDATED NET WORTH**

1. Net Worth (total assets less total liabilities)	(1)	67029.
2. Indebtedness to or guaranteed by parent or affiliated corporation	(2)	
3. Total lines 1 and 2	(3)	67029.
4. Ratio (Schedules N, O, P, or R if applicable or 100%)	(4)	5.5069%
5. Total - Line 3 multiplied by Line 4 (Enter here and on Schedule A, Line 1)	(5)	3691.

Schedule F2 - CONSOLIDATED NET WORTH

1. Consolidated Net Worth (total assets less total liabilities)	(1)	
2. Ratio (Schedule 170NC or 170SF)	(2)	%
3. Total - Line 1 multiplied by Line 2 (Enter here and on Schedule A, Line 1)	(3)	

NOTE: Schedule F2 is to be completed only if the consolidated net worth election has been made.

Schedule G - DETERMINATION OF REAL AND TANGIBLE PROPERTY

BOOK VALUE OF PROPERTY OWNED - Cost less accumulated depreciation			In Tennessee
1. Land	(1)		
2. Buildings, leaseholds, and improvements	(2)		8311.
3. Machinery, equipment, furniture, and fixtures	(3)		
4. Automobiles and trucks	(4)		
5. Prepaid supplies and other tangible personal property (Attach schedule)	(5)		
6. Share of partnership real and tangible property provided that the partnership does not file a return (Attach schedule)	(6)		
7. Inventories and work in progress	(7)		
a. Deduct exempt inventory in excess of \$30 million (§67-4-2108(a)(6)(B))	(7a)	()	
8. Deduct value of certified pollution control equipment (Include copy of certificate (§67-5-604))	(8)	()	
9. Deduct exempt required capital investments (T.C.A. Section 67-4-2108(a)(6)(G))	(9)	()	
10. SUBTOTAL - Add lines 1 through 7, less Line 7a through Line 9	(10)		8311.
Rental Value of Property Used but not Owned			(C)
Net Annual Rental Paid for:			
11. Real property	(A)	x8 (11)	
12. Machinery & equipment used in manufacturing & processing	In Tennessee	x3 (12)	
13. Furniture, office machinery, and equipment		x2 (13)	
14. Delivery or mobile equipment		x1 (14)	
15. TENNESSEE TOTAL - Add lines 10-14 (Enter total here and on Schedule A, Line 2)		(15)	8311.

TAXABLE YEAR	TAXPAYER NAME	ACCOUNT NO./FEIN/SSN
01/01/09 12/31/09	TELCO EXPERTS LLC	26-1287244

COMPUTATION OF EXCISE TAX

Schedule J-1 - COMPUTATION OF NET EARNINGS FOR ENTITIES TREATED AS PARTNERSHIPS

1. Ordinary Income or Loss from Federal Form 1065, Line 22 plus any intangible expense to an affiliated business entity deducted for federal tax purposes	(1)	9304.
Additions:		
2. Additional income items specifically allocated to partners, including guaranteed payments to partners (Fed 1065 - Sch K)	(2)	539000.
3. Any net loss or expense received from a "pass-through" entity subject to and paying the excise tax, or any net loss or expense distributed to a publicly traded REIT (include schedule of entities and FEINs)	(3)	
4. Total - Add lines 1, 2, and 3	(4)	548304.
Deductions:		
5. Additional expense items specifically allocated to partners (Fed 1065 - Sch K)	(5)	3961.
6. Amount subject to self-employment taxes distributable or paid to each partner or member net of medical insurance payments previously deducted to determine Ordinary Income (Loss) on Form 1065 (If negative, enter zero) (Include on Schedule K, Line 3)	(6)	548304.
7. Amount of contribution, not previously deducted, to qualified pension or benefit plans of any partner or member, including all IRC 401 plans (Include on Schedule K, Line 3)	(7)	
8. Any net gain or income received from a "pass-through" entity subject to and paying the excise tax, or any net gain or income distributed to a publicly traded REIT (include schedule of entities and FEINs)	(8)	
9. Total deductions - Add lines 5 through 8	(9)	(552265.)
10. Total - Line 4 less Line 9 (Enter here and on Schedule J, Line 1)	(10)	-3961.

Schedule J-2 - COMPUTATION OF NET EARNINGS FOR A SINGLE MEMBER LLC FILING AS AN INDIVIDUAL

Additions:		
1. Business Income from Form 1040, Schedule C plus any intangible expense to an affiliated business entity	(1)	
2. Business Income from Form 1040, Schedule D plus any intangible expense to an affiliated business entity	(2)	
3. Business Income from Form 1040, Schedule E plus any intangible expense to an affiliated business entity	(3)	
4. Business Income from Form 1040, Schedule F plus any intangible expense to an affiliated business entity	(4)	
5. Business Income from Form 4797	(5)	
6. Other: Form _____, Schedule _____	(6)	
7. Any net loss or expense received from a "pass-through" entity subject to and paying the excise tax (include schedule of entities and FEINs)	(7)	
8. Total - Add lines 1 through 7	(8)	
Deductions:		
9. Amt subject to self-employment taxes distributable or paid to the single member (If negative, enter zero) (Include on Sch K, Ln 3)	(9)	
10. Any net gain or income received from a "pass-through" entity subject to and paying the excise tax (include schedule of entities and FEINs)	(10)	
11. Total deductions - Add lines 9 and 10	(11)	()
12. Total - Line 8 less Line 11 (Enter here and on Schedule J, Line 1)	(12)	

Schedule J-3 - COMPUTATION OF NET EARNINGS FOR ENTITIES TREATED AS SUBCHAPTER S CORPORATIONS

1. Ordinary Inc or Loss from Fed Form 1120S, Ln 21 plus any intang expense to an affiliated bus entity deducted for fed tax purposes	(1)	
Additions:		
2. Income items to extent includable in federal income were it not for "S" status election (Fed 1120S - Schedule K)	(2)	
3. Any net loss or expense received from a "pass-through" entity subject to and paying the excise tax, or any net loss or expense distributed to a publicly traded REIT (include schedule of entities and FEINs)	(3)	
4. Total - Add lines 1, 2 and 3	(4)	
Deductions:		
5. Expense items to extent includable in federal expenses were it not for "S" status election (Fed 1120S - Schedule K)	(5)	
6. Any net gain or income received from a "pass-through" entity subject to and paying the excise tax, or any net gain or income distributed to a publicly traded REIT (include schedule of entities and FEINs)	(6)	
7. Total deductions - Add lines 5 and 6	(7)	()
8. Total - Line 4 less Line 7 (Enter here and on Schedule J, Line 1)	(8)	

Schedule J-4 - COMPUTATION OF NET EARNINGS FOR ENTITIES TREATED AS CORPORATIONS AND "OTHER" ENTITIES

Enter the amount of income (loss) from the applicable federal return to Schedule J, Line 1		
1. Federal Form 1120 - Line 28 (Taxable income or loss before net operating loss deduction and special deductions) plus any intangible expense to an affiliated business entity deducted for federal tax purposes	(1)	
2. Federal Form 990-T, Line 30 (unrelated business taxable income)	(2)	
3. Other: Form _____, Schedule _____	(3)	
Additions:		
4. Any net loss or expense received from a "pass-through" entity subject to and paying the excise tax, or any net loss or expense distributed to a publicly traded REIT (include schedule of entities and FEINs)	(4)	
Deductions:		
5. Any net gain or income received from a "pass-through" entity subject to and paying the excise tax, or any net gain or income distributed to a publicly traded REIT (include schedule of entities and FEINs)	(5)	()
6. Total - Lines 1 through 4 less Line 5 (Enter here and on Schedule J, Line 1)	(6)	

Schedule J - COMPUTATION OF NET EARNINGS SUBJECT TO EXCISE TAX

1. Federal income or loss (Enter amount from Schedule J-1, J-2, J-3, or J-4)	(1)	-3961.
ADDITIONS:		
2. Any depreciation under the provisions of IRC Section 168 not permitted for excise tax purposes due to Tennessee permanently decoupling from federal bonus depreciation and any expense/depreciation deducted as a result of "safe harbor" lease elections. (attach schedule) STMT 1	(2)	5542.
3. Any deduction for domestic production activities under the provisions of IRC Section 199	(3)	
4. Any gain on the sale of an asset sold within twelve months after the date of distribution to a nontaxable entity	(4)	
5. Tennessee excise tax expense (to the extent reported for federal purposes)	(5)	100.
6. Gross premiums tax deducted in determining federal income and used as an excise tax credit	(6)	
7. Interest income on obligations of states and their political subdivisions, less allowable amortization	(7)	
8. Depletion not based on actual recovery of cost	(8)	
9. Contribution carryover from prior period(s)	(9)	
10. Capital gains offset by capital loss carryover or carryback	(10)	
11. Excess fair market value over book value of property donated	(11)	
12. Excess rent paid, accrued, or incurred for property owned by an affiliate. T.C.A. Section 67-4-2006(b)(1)(N)	(12)	
13. Total additions - Add lines 2 through 12	(13)	5642.
DEDUCTIONS:		
14. Any depreciation under the provisions of IRC Section 168 permitted for excise tax purposes due to Tennessee permanently decoupling from federal bonus depreciation SEE STATEMENT 2	(14)	11085.
15. Any excess gain (or loss) from the basis adjustment resulting from Tennessee permanently decoupling from federal bonus depreciation	(15)	
16. Any loss on the sale of an asset sold within twelve months after the date of distribution to a nontaxable entity	(16)	
17. Dividends received from corporations, at least 80% owned (attach schedule)	(17)	
18. Contributions in excess of amount allowed by federal government	(18)	
19. Donations to Qualified Public School Support Groups and nonprofit organizations	(19)	
20. Portion of current year's capital loss not included in federal taxable income	(20)	
21. Any expense other than income taxes, not deducted in determining federal taxable income for which a credit against the federal income tax is allowable	(21)	
22. Any income included for federal tax purposes and any depreciation or other expense that could have been deducted for "safe harbor" lease elections. (attach schedule)	(22)	
23. Nonbusiness earnings - Schedule M, Line 8	(23)	
24. Intangible expense to an affiliated business entity (Intangible expense disclosure form MUST be completed to avoid the adjustment provided in T.C.A. Section 67-4-2006(d)(3))	(24)	
25. Intangible income from an affiliated business entity if the corresponding intangible expense has not been disclosed or has been disallowed	(25)	
26. TOTAL deductions - Add lines 14 through 25	(26)	(11085)
COMPUTATION OF TAXABLE INCOME:		
27. Total Business Income (Loss) - Add lines 1 and 13, less Line 26 (If loss, complete Schedule K)	(27)	-9404.
28. Apportionment Ratio (Schedules N, O, P, or R if applicable or 100%)	(28)	5.5069%
29. Apportioned business income (Loss) (Line 27 multiplied by Line 28)	(29)	-518.
30. Add: Nonbusiness earnings directly allocated to Tennessee (From Schedule M, Line 9)	(30)	
31. Deduct: Loss carryover from prior years (From Schedule U)	(31)	(15)
32. Subject to excise tax (6.5%) (Line 29 plus Line 30, less Line 31) (enter here and on Schedule B, Line 4)	(32)	-533.

Schedule K - DETERMINATION OF LOSS CARRYOVER AVAILABLE - See Rule 1320-6-1-.21 of Departmental Rules and Regulations

1. Net loss from Schedule J, Line 27	(1)	-9404.
ADD:		
2. Amounts reported on Schedule J, lines 17 and 23	(2)	
3. Amounts reported on Schedule J-1, lines 6 and 7, and Schedule J-2, Line 9	(3)	548304.
4. Reduced loss - Add lines 1 through 3 (if net amount is positive, enter "0")	(4)	0.
5. Excise Tax ratio (Schedules N, O, P, or R if applicable or 100%)	(5)	5.5069%
6. Current year loss carryover available (Line 4 multiplied by Line 5)	(6)	0.

Schedule L - FEDERAL INCOME REVISIONS

Year	1. Original Net Income on Federal Return	2. Net Income Corrected	3. Increase (Decrease) in Net Income	4. Increase (Decrease) Affecting Excise Tax

APPORTIONMENT SCHEDULES FOR TAXPAYERS DOING BUSINESS OUTSIDE THE STATE OF TENNESSEE

Franchise and excise tax ratios are obtained by using the arithmetical average of the following ratios. If a factor's denominator (everywhere value) is zero, that factor is to be eliminated entirely and the average is to be computed from the remaining factor or factors.

SCHEDULE N - APPORTIONMENT - STANDARD (Manufacturers, retailers, wholesalers, etc)				
Property	In Tennessee		Total Everywhere	
NOTE: USE ORIGINAL COST OF ASSETS	a. Beginning of Taxable year	b. End of Taxable year	a. Beginning of Taxable year	b. End of Taxable year
1. Land, buildings, leaseholds, and improvements				
2. Machinery, equipment, furniture, and fixtures				
3. Automobiles and trucks				
4. Inventories and work in progress				
5. Prepaid supplies and other property				
6. Share of partnership property (if partnership is not taxable) ..				
7. Excise tax total (Lines 1 through 6)	a.	b.	a.	b.
8. Less exempt inventory (see §67-4-2111(b)(1))	()	()	()	()
9. Franchise tax total (Line 7 minus Line 8)	a.	b.	a.	b.
10. Excise tax average value (add Line 7(a) & (b), divide by 2)				
11. Franchise tax average value (add Line 9(a) & (b), divide by 2) ...				
12. Add: Rented property (rent paid X 8)				
NOTE: Double Weighted Sales Factor	a. In Tennessee	b. Total Everywhere	c. Franchise Ratio (Col. a ÷ Col. b)	d. Excise Ratio (Col. a ÷ Col. b)
13. Excise Tax property factor (Line 10 plus Line 12)				%
14. Franchise Tax property factor (Line 11 plus Line 12)			%	
15. Payroll factor			%	%
16. Sales factor - (Business Gross Receipts)	132142.	2399588.	5.5069%	5.5069%
Sales factor - (Business Gross Receipts)	132142.	2399588.	5.5069%	5.5069%
17. Total Ratios			11.0138%	11.0138%
18. Apportionment Ratio (Line 17 divided by 4) (Enter Franchise Ratio to Sch. F1, Line 4. Enter Excise ratio to Sch. J, Line 28)			5.5069%	5.5069%
SCHEDULE O - APPORTIONMENT - COMMON CARRIERS (Railroads, motor carriers, pipelines and barges)				
	In Tennessee	Total Everywhere	Ratio	
1. Total franchise mileage (odometer miles)			%	
2. Tennessee intrastate receipts - Interstate gross receipts everywhere			%	
3. Total Ratios	XXXXX	XXXXX	%	
4. Apportionment ratio (Line 3 divided by two; transfer ratio to Schedule F1, Line 4 and Schedule J, Line 28)			%	
SCHEDULE P - APPORTIONMENT - AIR CARRIERS				
	In Tennessee	Total Everywhere	Ratio	
1. Originating revenue			%	
2. Airmiles flown (Include in Tennessee column only airmiles flown on flights either originating from or ending in Tennessee or both)			%	
3. Total Ratios	XXXXX	XXXXX	%	
4. Apportionment Ratio (Line 3 divided by two; transfer ratio to Schedule F1, Line 4 and Schedule J, Line 28)			%	
SCHEDULE R - APPORTIONMENT - AIR EXPRESS CARRIERS				
	In Tennessee	Total Everywhere	Ratio	
1. Originating revenue			%	
2. Airmiles flown and groundmiles traveled (Include in Tennessee column only airmiles flown on flights either originating from or ending in Tennessee or both. Include only groundmiles traveled with respect to actual common carriage of persons or property for hire)			%	
3. Total Ratios	XXXXX	XXXXX	%	
4. Apportionment Ratio (Line 3 divided by two; transfer ratio to Schedule F1, Line 4 and Schedule J, Line 28)			%	

SCHEDULE U and V - LOSS CARRYOVER/INDUSTRIAL MACHINERY CREDIT CARRYOVER

01/01/09 12/31/09 TELCO EXPERTS LLC

26-1287244

NOTE: SCHEDULES U AND V ARE NOT REQUIRED TO BE FILED WITH THE RETURN. These schedules may be used as a worksheet to compute the amount of net operating loss carryover and \ or industrial machinery credit carryover available.

IMPORTANT INFORMATION APPLICABLE TO LOSS CARRYOVER

1. Any net operating loss incurred for fiscal years ending on or after 1-15-84 may be carried forward fifteen (15) years as a net operating loss carryover.
2. COMBINED RETURN - UNITARY GROUP OF FINANCIAL INSTITUTIONS:
Any net operating loss incurred by a member of the unitary group which has been apportioned to Tennessee in a year prior to filing a combined return may be carried forward seven (7) years as a net operating loss carryover by the unitary group. A net operating loss incurred by a unitary group of financial institutions computed on a combined basis may be carried forward fifteen (15) years by the unitary group.
Reference: Section 67-4-2006(c), Tennessee Code Annotated.

SCHEDULE U - SCHEDULE OF LOSS CARRYOVER

Year	Period Ended (MM/YY)	For Original Return or As Amended	Used In Prior Year(s)	Expired	Loss Carryover Available
1	12/08	15.			15.
2	12/07				
3	12/06				
4	12/05				
5	12/04				
6	12/03				
7	12/02				
8	12/01				
9	12/00				
10	12/99				
11					
12					
13					
14					
15					
Total Amount (Transfer to Schedule J, Line 31)					15.

SCHEDULE V - SCHEDULE OF INDUSTRIAL MACHINERY CREDIT CARRYOVER

IMPORTANT INFORMATION APPLICABLE TO INDUSTRIAL MACHINERY CREDIT CARRYOVERS

Any unused credit incurred for fiscal years ending on or after 3-15-82 may be carried forward in any tax period for up to fifteen (15) years.
Reference: Section 67-4-2009(4)(c), Tennessee Code Annotated.

Year	Period Ended (MM/YY)	For Original Return or As Amended	Used In Prior Year(s)	Expired	Industrial Machinery Credit Carryover Available
1	12/08				
2	12/07				
3	12/06				
4	12/05				
5	12/04				
6	12/03				
7	12/02				
8	12/01				
9	12/00				
10	12/99				
11					
12					
13					
14					
15					
Total Amount (Transfer to Schedule T, Line 4)					

TN FAE 170	FEDERAL BONUS DEPRECIATION	STATEMENT	1
------------	----------------------------	-----------	---

DESCRIPTION	AMOUNT
FEDERAL DEPRECIATION DUE TO BONUS PROVISION	5542.
TOTAL TO FORM FAE 170, PAGE 4, SCHEDULE J, LINE 2	5542.

TN FAE 170	TENNESSEE DEPRECIATION	STATEMENT	2
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DESCRIPTION	AMOUNT
TENNESSEE DEPRECIATION WITHOUT BONUS PROVISION	11085.
TOTAL TO FORM FAE 170, PAGE 4, SCHEDULE J, LINE 13	11085.

COPY

2010 TAX RETURN FILING INSTRUCTIONS

TEXAS FORM 05-158-A/05-158-B

FOR THE YEAR ENDING

DECEMBER 31, 2009

Prepared for	TELCO EXPERTS LLC 38 PARK AVENUE RUTHERFORD, NJ 07070
Prepared by	BELL & COMPANY LLP 350 FIFTH AVE STE 7412 NEW YORK, NY 10118-7412
Amount due or refund	NOT APPLICABLE
Make check payable to	NOT APPLICABLE
Mail tax return and check (if applicable) to	COMPTROLLER OF PUBLIC ACCOUNTS P.O. BOX 149348 AUSTIN, TX 78714-9348
Return must be mailed on or before	MARCH 31, 2010
Special Instructions	THE RETURN MUST BE SIGNED AND DATED. PLEASE, DO NOT STAPLE ANY PART OF THE RETURN TOGETHER. THE APPROPRIATE PARTNER(S) SHOULD SIGN AND DATE THE PUBLIC INFORMATION REPORT AND MAIL IT WITH THE RETURN.

05-102
(9-09/29)**TEXAS FRANCHISE TAX PUBLIC INFORMATION REPORT**

To be filed by Corporations, Limited Liability Companies (LLCS) and Financial Institutions

This report **MUST** be signed and filed to satisfy franchise tax requirements

■ Tcode 13196

■ Taxpayer number

■ Report year

2010

You have certain rights under Chapter 552 and 559, Government Code, to review, request, and correct information we have on file about you. Contact us at: (512) 463-4600, or (800) 252-1381, toll free nationwide.

Taxpayer name TELCO EXPERTS LLC			
Mailing address 38 PARK AVENUE			Secretary of State file number or Comptroller file number
City RUTHERFORD	State NJ	ZIP Code 07070	0042083380

☐ Check box if there are currently no changes from previous year; if no information is displayed, complete the applicable information in Sections A, B and C.

Principal office 38 PARK AVENUE, RUTHERFORD, NJ 07070
Principal place of business 38 PARK AVENUE, RUTHERFORD, NJ 07070

Please sign below!

Officer, director and member information is reported as of the date a Public Information Report is completed. The information is updated annually as part of the franchise tax report. There is no requirement or procedure for supplementing the information as officers, directors, or members change throughout the year.



999999999910

SECTION A Name, title and mailing address of each officer, director or member.

Name ESK CONSULTANTS LLC	Title MEMBER	Director <input type="checkbox"/> YES	Term expiration m m d d y y
Mailing address 237 MAYFAIR DRIVE	City BROOKLYN	State NY	ZIP Code 11234
Name ADAM GOLDBERG	Title MEMBER	Director <input type="checkbox"/> YES	Term expiration m m d d y y
Mailing address 33 WINDING WAY	City WAYNE	State NJ	ZIP Code 07470
Name PETER GOLDBERG	Title MEMBER	Director <input type="checkbox"/> YES	Term expiration m m d d y y
Mailing address 1520 YORK AVENUE	City NEW YORK	State NY	ZIP Code 10028

SECTION B Enter the information required for each corporation or LLC, if any, in which this entity owns an interest of ten percent (10%) or more.

Name of owned (subsidiary) corporation or limited liability company	State of formation	Texas SOS file number, if any	Percentage of Ownership
Name of owned (subsidiary) corporation or limited liability company	State of formation	Texas SOS file number, if any	Percentage of Ownership

SECTION C Enter the information required for each corporation or LLC, if any, that owns an interest of ten percent (10%) or more in this entity or limited liability company.

Name of owned (parent) corporation or limited liability company	State of formation	Texas SOS file number, if any	Percentage of Ownership
---	--------------------	-------------------------------	-------------------------

Registered agent and registered office currently on file. (See instructions if you need to make changes)

Agent:☐

Check box if you need forms to change the registered agent or registered office information.

Office:

City

State

ZIP Code

The above information is required by Section 171.203 of the Tax Code for each corporation or limited liability company that files a Texas Franchise Tax Report. Use additional sheets for Sections A, B, and C, if necessary. The information will be available for public inspection.

I declare that the information in this document and any attachments is true and correct to the best of my knowledge and belief, as of the date below, and that a copy of this report has been mailed to each person named in this report who is an officer, director or member and who is not currently employed by this, or a related, corporation or limited liability company.

sign here ▶

Title

Date

Area code and phone number

Texas Comptroller Official Use Only

VE/DE

☐

PIR IND

☐

TEXAS FRANCHISE TAX REPORT - Page 1

■ Tcode 13230 INITIAL

■ Taxpayer number

■ Report year

Due date

Privilege period covered by this report

2010

03/31/2010 11/01/2009 — 12/31/2010

Taxpayer name TELCO EXPERTS LLC					Secretary of State file number or Comptroller file number	
Mailing address 38 PARK AVENUE					0042083380	
City RUTHERFORD	State NJ	Country USA	ZIP Code 07070	Plus 4	Check box if the address has changed <input type="checkbox"/>	
Check box if this is a combined report <input type="checkbox"/>		Check box if Total Revenue is adjusted for Tiered Partnership Election, see instructions <input type="checkbox"/>				
Check box if this is a Corporation or Limited Liability Company <input checked="" type="checkbox"/>			Check box if this is an Entity other than a Corporation or Limited Liability Company <input type="checkbox"/>			

** If not twelve months, see instructions for annualized revenue

m m d d y y

m m d d y y

SIC code

NAICS code

Accounting year

Accounting year

begin date ■ 010109

end date ■ 123109

■ 517000

REVENUE (Whole dollars only)

1. Gross receipts or sales	1. ■	2399588.00
2. Dividends	2. ■	0.00
3. Interest	3. ■	0.00
4. Rents	4. ■	0.00
5. Royalties	5. ■	0.00
6. Gains/losses	6. ■	0.00
7. Other income	7. ■	0.00
8. Total gross revenue (Add Items 1 thru 7)	8. ■	2399588.00
9. Exclusions from gross revenue (See instructions) (Item 8 minus Item 9)	9. ■	0.00
10. TOTAL REVENUE (If less than zero, enter 0)	10. ■	2399588.00

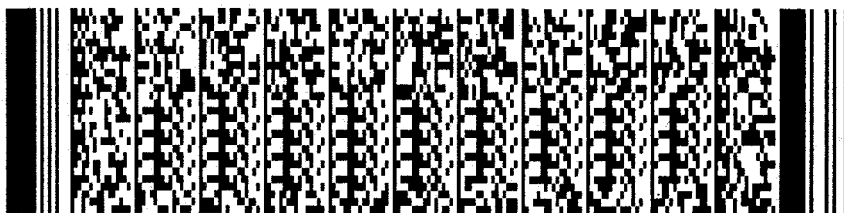
COST OF GOODS SOLD (Whole dollars only)

11. Cost of goods sold	11. ■	0.00
12. Indirect or administrative overhead costs (Limited to 4%)	12. ■	0.00
13. Other (See instructions)	13. ■	0.00
14. TOTAL COST OF GOODS SOLD (Add items 11 thru 13)	14. ■	0.00

COMPENSATION (Whole dollars only)

15. Wages and cash compensation	15. ■	586682.00
16. Employee benefits	16. ■	5366.00
17. Other (See instructions)	17. ■	0.00
18. TOTAL COMPENSATION (Add items 15 thru 17)	18. ■	592048.00

Texas Comptroller Official Use Only



VE/DE	<input type="checkbox"/>
PM Date	<input type="text"/>



TEXAS FRANCHISE TAX REPORT - Page 2

Tcode 13231 INITIAL

Taxpayer number

Report year

Due date

Taxpayer name

2010

03/31/2010

TELCO EXPERTS LLC

MARGIN (Whole dollars only)

19. Revenue (Item 10 X 70%)	19. ■	1679712.00
20. Revenue (Item 10 minus Item 14 COGS)	20. ■	2399588.00
21. Revenue (Item 10 minus Item 18 Compensation)	21. ■	1807540.00
(Enter the lowest amount)		
22. MARGIN from Items 19, 20 or 21	22. ■	1679712.00

APPORTIONMENT FACTOR

23. Gross receipts in Texas (Whole dollars only)	23. ■	3610.00
24. Gross receipts everywhere (Whole dollars only)	24. ■	2399588.00
25. APPORTIONMENT FACTOR (Divide Item 23 by Item 24) (Round to 4 decimal places)	25. ■	0.0015

TAXABLE MARGIN (Whole dollars only)

26. Apportioned margin (Multiply Item 22 by Item 25)	26. ■	2520.00
27. Allowable deductions (See instructions)	27. ■	0.00
28. TAXABLE MARGIN (Item 26 minus Item 27)	28. ■	2520.00

TAX DUE

29. Tax rate (See instructions for determining the appropriate tax rate)	X X X	29. ■	0.0100
(Multiply Item 28 by the tax rate in Item 29)			
30. Tax due (Dollars and cents)	30. ■	25.20	

TAX ADJUSTMENTS (Dollars and cents) (Do not include prior payments)

31. Tax credits (Item 23 from Form 05-160)	31. ■	0.00
32. Tax due before discount (Item 30 minus Item 31)	32. ■	25.20
33. Discount (See instructions, not applicable for report year 2010 & 2011)	33. ■	0.00

TOTAL TAX DUE (Dollars and cents)

34. TOTAL TAX DUE (Item 32 minus Item 33)	34. ■	25.20
---	-------	-------

Do not include payment if this amount is less than \$1,000 or if annualized total revenue is \$1,000,000 or less (\$300,000 or less for report years 2008 and 2009; See instructions). If the entity makes a tiered partnership election, ANY amount in Item 34 is due. Complete Form 05-170 if making a payment.

Print or type name		Area code and phone number	
I declare that the information in this document and any attachments is true and correct to the best of my knowledge and belief.		Mail original to: COMPTROLLER OF PUBLIC ACCOUNTS P.O. Box 149348 Austin, TX 78714-9348	
sign here	Date		

If you have any questions regarding franchise tax, you may contact the Texas State Comptroller's field office in your area or call (800) 252-1381 or (512) 463-4600. For instructions on completing the franchise tax report forms, see Form 05-392 (2008), Form 05-393 (2009) or Form 05-394 (2010).

Texas Comptroller Official Use Only



VE/DE	<input type="checkbox"/>
PM Date	<input type="text"/>



2009 TAX RETURN FILING INSTRUCTIONS

NEW YORK CITY FORM NYC-204

FOR THE YEAR ENDING

DECEMBER 31, 2009

Prepared for	TELCO EXPERTS LLC 38 PARK AVENUE RUTHERFORD, NJ 07070
Prepared by	BELL & COMPANY LLP 350 FIFTH AVE STE 7412 NEW YORK, NY 10118-7412
To be signed and dated by	A MEMBER OF THE LLC
Amount of tax	BALANCE DUE \$16,459.00
Mail tax return to	NYC DEPARTMENT OF FINANCE P.O. BOX 5040 KINGSTON, NY 12402-5040
Forms to be distributed to partners	ENCLOSED ARE COPIES OF SCHEDULE K-1 TO BE DISTRIBUTED TO THE MEMBERS.
Return must be mailed on or before	APRIL 15, 2010
Special Instructions	MAKE CHECK PAYABLE TO NYC DEPARTMENT OF FINANCE.

2010 ESTIMATED TAX FILING INSTRUCTIONS

NEW YORK CITY FORM NYC 5UB

FOR THE YEAR ENDING

DECEMBER 31, 2010

Prepared for	TELCO EXPERTS LLC 38 PARK AVENUE RUTHERFORD, NJ 07070																											
Prepared by	BELL & COMPANY LLP 350 FIFTH AVE STE 7412 NEW YORK, NY 10118-7412																											
Amount of tax	<table><tr><td>Total Estimated Tax</td><td>\$</td><td>15,760</td></tr><tr><td>Less credit from prior year</td><td>\$</td><td>0</td></tr><tr><td>Less amount already paid on 2010 estimate</td><td>\$</td><td>0</td></tr><tr><td>Balance due</td><td>\$</td><td>15,760</td></tr></table> <p>Payable in full or in installments as follows:</p> <table><thead><tr><th>Installment</th><th>Amount</th><th>Due Date</th></tr></thead><tbody><tr><td>No. 1</td><td>\$ 3,940</td><td>APRIL 15, 2010</td></tr><tr><td>No. 2</td><td>\$ 3,940</td><td>JUNE 15, 2010</td></tr><tr><td>No. 3</td><td>\$ 3,940</td><td>SEPTEMBER 15, 2010</td></tr><tr><td>No. 4</td><td>\$ 3,940</td><td>JANUARY 18, 2011</td></tr></tbody></table>	Total Estimated Tax	\$	15,760	Less credit from prior year	\$	0	Less amount already paid on 2010 estimate	\$	0	Balance due	\$	15,760	Installment	Amount	Due Date	No. 1	\$ 3,940	APRIL 15, 2010	No. 2	\$ 3,940	JUNE 15, 2010	No. 3	\$ 3,940	SEPTEMBER 15, 2010	No. 4	\$ 3,940	JANUARY 18, 2011
Total Estimated Tax	\$	15,760																										
Less credit from prior year	\$	0																										
Less amount already paid on 2010 estimate	\$	0																										
Balance due	\$	15,760																										
Installment	Amount	Due Date																										
No. 1	\$ 3,940	APRIL 15, 2010																										
No. 2	\$ 3,940	JUNE 15, 2010																										
No. 3	\$ 3,940	SEPTEMBER 15, 2010																										
No. 4	\$ 3,940	JANUARY 18, 2011																										
Make check payable to	NYC DEPARTMENT OF FINANCE																											
Mail voucher and check (if applicable) to	NYC DEPARTMENT OF FINANCE P.O. BOX 5070 KINGSTON, NY 12402-5070																											
Special Instructions																												

NYC
5UB

**PARTNERSHIP DECLARATION OF
ESTIMATED UNINCORPORATED BUSINESS TAX**

2010

For CALENDAR YEAR 2010 or FISCAL YEAR beginning _____ and ending _____

Print or Type	Business name TELCO EXPERTS LLC		Employer Identification Number 26-1287244
	Business address (number and street) 38 PARK AVENUE		Business Code Number as per Federal Return 517000
	City and State RUTHERFORD NJ	ZIP Code 07070	
	Business Telephone Number		

A. Payment		Pay amount shown on line 4 - Make check payable to: NYC Department of Finance	●	3940.
1a. Partnership's 2009 Unincorporated Business Tax		15728.	1b. Estimate of 2010 tax	1b. ● 15760.
COMPUTATION OF INSTALLMENT - (✓) Check proper box below and enter amount indicated.				
2. If this declaration is due on:	<input checked="" type="checkbox"/> April 15, 2010, enter 1/4 of line 1b	Sept. 15, 2010, enter 1/2 of line 1b	2. 3940.	
	<input type="checkbox"/> June 15, 2010, enter 1/3 of line 1b	Jan. 18, 2011, enter amount of line 1b	3. ●	
3. Enter amount of overpayment on 2009 return which you elected to have applied as a credit against 2010 estimated tax			3. ●	
4. Amount to be paid with this declaration (line 2 less line 3) (Payable to: NYC DEPARTMENT OF FINANCE)			4. ●	3940.

Signature of taxpayer:

60511005

To receive proper credit, you must enter your correct Employer Identification Number on your declaration and remittance.

DETACH ON DOTTED LINE & SEND UPPER PORTION IN A SEPARATE ENVELOPE. RETAIN LOWER PORTION FOR YOUR RECORDS

ESTIMATED TAX WORKSHEET
▼ KEEP THIS PORTION FOR YOUR RECORDS ▼

1. Net income from business expected in 2010	1.	398205.
2. Exemption	2.	5000.
3. Line 1 less line 2 (estimated taxable business income)	3.	393205.
4. Tax - enter 4% of line 3	4.	15728.
5a. Business Tax Credit (✓) (Check applicable box below and enter credit amount)		
Tax on line 4 is \$3,400 or less. Your credit is the entire amount of tax on line 4.		
<input checked="" type="checkbox"/> Tax on line 4 is \$5,400 or over. No credit is allowed. Enter "0".		
Tax on line 4 is over \$3,400 but less than \$5,400, use formula for credit amount:		
Tax on line 4 x $\left(\frac{\$5,400 \text{ minus tax on line 4}}{\$2,000} \right)$	5a.	0.
5b. Other credits	5b.	
5c. Total credits (add lines 5a and 5b)	5c.	
6. Estimated 2010 Unincorporated Business Tax (line 4 less line 5c)	6.	15728.
Enter here, on line 7b, and on line 1b of declaration above	ADJUSTED 6.	15760.
7a. Partnership's 2009 Unincorporated Business Tax	7a.	15728.
7b. Estimate of 2010 tax from line 6	7b.	15760.
COMPUTATION OF INSTALLMENT - (✓) Check proper box below and enter amount indicated. Fiscal year taxpayers see instructions.		
8. If this declaration is due on:	<input checked="" type="checkbox"/> April 15, 2010, enter 1/4 of line 7b	Sept. 15, 2010, enter 1/2 of line 7b
	<input type="checkbox"/> June 15, 2010, enter 1/3 of line 7b	Jan. 18, 2011, enter amount of line 7b
9. Enter amount of overpayment on 2009 return which you elected to have applied as a credit against 2010 estimated tax	9.	
10. Amount to be paid with this declaration (line 8 less line 9) (Payable to: NYC DEPARTMENT OF FINANCE)	10.	3940.

Make remittance payable to the order of:
NYC DEPARTMENT OF FINANCE
Payment must be made in U.S.
dollars, drawn on a U.S. bank.

**MAILING
INSTRUCTIONS**

DECLARATIONS WITH REMITTANCES
NYC DEPARTMENT OF FINANCE
UNINCORPORATED BUSINESS TAX
P.O. BOX 5070
KINGSTON, NY 12402-5070

ALL OTHERS
NYC DEPARTMENT OF FINANCE
UNINCORPORATED BUSINESS TAX
P.O. BOX 5080
KINGSTON, NY 12402-5080

**NYC
5UB****PARTNERSHIP DECLARATION OF
ESTIMATED UNINCORPORATED BUSINESS TAX****2010**

For CALENDAR YEAR 2010 or FISCAL YEAR beginning _____ and ending _____

Print or Type ▼	Business name TELCO EXPERTS LLC		Employer Identification Number 26-1287244
	Business address (number and street) 38 PARK AVENUE		Business Code Number as per Federal Return 517000
	City and State RUTHERFORD NJ	ZIP Code 07070	
	Business Telephone Number		

Payment Enclosed _____

A. Payment	Pay amount shown on line 4 - Make check payable to: <i>NYC Department of Finance</i>	●	3940.
1a. Partnership's 2009 Unincorporated Business Tax	15728.	1b. Estimate of 2010 tax	● 15760.
COMPUTATION OF INSTALLMENT - (✓) Check proper box below and enter amount indicated.			
2. If this declaration is due on:	<input type="checkbox"/> April 15, 2010, enter 1/4 of line 1b <input checked="" type="checkbox"/> June 15, 2010, enter 1/3 of line 1b	<input type="checkbox"/> Sept. 15, 2010, enter 1/2 of line 1b <input type="checkbox"/> Jan. 18, 2011, enter amount of line 1b	2. 3940.
3. Enter amount of overpayment on 2009 return which you elected to have applied as a credit against 2010 estimated tax		3. ●	
4. Amount to be paid with this declaration (line 2 less line 3) (Payable to: <i>NYC DEPARTMENT OF FINANCE</i>)		4. ●	3940.

Signature of taxpayer: _____

Title: _____

Date: _____

60511005

To receive proper credit, you must enter your correct Employer Identification Number on your declaration and remittance.

DETACH ON DOTTED LINE & SEND UPPER PORTION IN A SEPARATE ENVELOPE. RETAIN WORKSHEET FOR YOUR RECORDS

**NYC
5UB****PARTNERSHIP DECLARATION OF
ESTIMATED UNINCORPORATED BUSINESS TAX****2010**

For CALENDAR YEAR 2010 or FISCAL YEAR beginning _____ and ending _____

▼ Print or Type ▼	Business name TELCO EXPERTS LLC		Employer Identification Number 26-1287244
	Business address (number and street) 38 PARK AVENUE		Business Code Number as per Federal Return 517000
	City and State RUTHERFORD NJ	ZIP Code 07070	
	Business Telephone Number		

Payment Enclosed

A. Payment	Pay amount shown on line 4 - Make check payable to: <i>NYC Department of Finance</i>	● 3940.
1a. Partnership's 2009 Unincorporated Business Tax	15728.	1b. Estimate of 2010 tax
COMPUTATION OF INSTALLMENT - (✓) Check proper box below and enter amount indicated.		1b. ● 15760.
2. If this declaration is due on:	<input type="checkbox"/> April 15, 2010, enter 1/4 of line 1b <input checked="" type="checkbox"/> Sept. 15, 2010, enter 1/2 of line 1b <input type="checkbox"/> June 15, 2010, enter 1/3 of line 1b <input type="checkbox"/> Jan. 18, 2011, enter amount of line 1b	2. 3940.
3. Enter amount of overpayment on 2009 return which you elected to have applied as a credit against 2010 estimated tax		3. ●
4. Amount to be paid with this declaration (line 2 less line 3) (Payable to: <i>NYC DEPARTMENT OF FINANCE</i>)		4. ● 3940.

Signature of taxpayer:

Title:

Date:

60511005

To receive proper credit, you must enter your correct Employer Identification Number on your declaration and remittance.

DETACH ON DOTTED LINE & SEND UPPER PORTION IN A SEPARATE ENVELOPE. RETAIN WORKSHEET FOR YOUR RECORDS

**NYC
5UB****PARTNERSHIP DECLARATION OF
ESTIMATED UNINCORPORATED BUSINESS TAX****2010**

For CALENDAR YEAR 2010 or FISCAL YEAR beginning _____ and ending _____

Print or Type ▼	Business name TELCO EXPERTS LLC		Employer Identification Number 26-1287244
	Business address (number and street) 38 PARK AVENUE		Business Code Number as per Federal Return 517000
	City and State RUTHERFORD NJ	ZIP Code 07070	
	Business Telephone Number		

Payment Enclosed _____

A. Payment	Pay amount shown on line 4 - Make check payable to: <i>NYC Department of Finance</i>	● 3940.
1a. Partnership's 2009 Unincorporated Business Tax	15728.	1b. Estimate of 2010 tax
COMPUTATION OF INSTALLMENT - (✓) Check proper box below and enter amount indicated.		1b. ● 15760.
2. If this declaration is due on:	April 15, 2010, enter 1/4 of line 1b _____ June 15, 2010, enter 1/3 of line 1b _____ Sept. 15, 2010, enter 1/2 of line 1b _____ <input checked="" type="checkbox"/> Jan. 18, 2011, enter amount of line 1b _____	2. 3940.
3. Enter amount of overpayment on 2009 return which you elected to have applied as a credit against 2010 estimated tax	3. ● _____	
4. Amount to be paid with this declaration (line 2 less line 3) (Payable to: <i>NYC DEPARTMENT OF FINANCE</i>)	4. ● _____	3940.

Signature of taxpayer: _____

Title: _____

Date: _____

60511005

To receive proper credit, you must enter your correct Employer Identification Number on your declaration and remittance.

DETACH ON DOTTED LINE & SEND UPPER PORTION IN A SEPARATE ENVELOPE. RETAIN WORKSHEET FOR YOUR RECORDS

NYC UNINCORPORATED BUSINESS TAX RETURN

2009

204 FOR PARTNERSHIPS (INCLUDING LIMITED LIABILITY COMPANIES)

For CALENDAR YEAR 2009 or FISCAL YEAR beginning _____, and ending _____

- ☐ Amended return • ☐ Final return - Check box if you have ceased operations. Federal Return filed: • ☒ 1065 • ☐ 1065-B
- ☐ Check box if you are engaged in an exempt unincorporated business activity
- ☐ Check box if you claim any 9/11/01-related federal tax benefits (see inst.) • ☐ Check box if electing books and records allocation (see inst.)
- ☐ Check box to request consent to use an alternative allocation method (see instructions).

Entity Type: • ☐ general partnership • ☐ registered limited liability partnership • ☐ limited partnership • ☒ limited liability company

Name TELCO EXPERTS LLC		EMPLOYER IDENTIFICATION NUMBER 26-1287244
Address (number and street) 38 PARK AVENUE		BUSINESS CODE NUMBER AS PER FEDERAL RETURN 517000
City and State RUTHERFORD NJ	ZIP Code 07070	
Business Telephone No.	Date business began (mm-dd-yy) 02-01-08	Date business ended (mm-dd-yy)
SCHEDULE A Computation of Tax - BEGIN WITH SCHEDULE B ON PAGE 2. COMPLETE ALL OTHER SCHEDULES. TRANSFER APPLICABLE AMOUNTS TO SCHEDULE A.		
A. Payment Pay amount shown on line 33 - Make check payable to: NYC Department of Finance		Payment Enclosed 16459.

1. Business income (from page 2, Schedule B, line 32) • 1. **543269.**
2. Business allocation percentage: check method used to allocate - if not allocating, enter 100%
• ☐ formula (from Schedule E, line 5) • ☐ separate books and records (omit % & attach sch.) • 2. **78.82 %**
- 3a. If line 2 is less than 100%, enter income or loss on NYC real property • 3a. _____
- 3b. Enter allocated business income, or subtract business loss, from other partnerships • 3b. _____
4. Balance (line 1 less line 3a) • 4. **543269.**
5. Multiply line 4 by the business allocation percentage from line 2 • 5. **428205.**
6. Total of lines 3a and 3b • 6. _____
- 7a. Investment income (from page 2, Schedule B, line 31) • 7a. _____
- 7b. Add allocated investment income, or subtract investment loss, from other partnerships • 7b. _____
8. Investment allocation percentage (IAP) (from page 3, Schedule D, line 2) • 8. **78.82 %**
9. Multiply line 7a by the IAP from line 8. Add the amount on line 7b • 9. _____
10. Total before NOL deduction • 10. **428205.**
11. Deduct NYC net operating loss deduction (from page 5, Schedule F, line 12) • 11. _____
12. Balance before allowance for active partners' services (line 10 less line 11) • 12. **428205.**
13. Less: allowance for active partners' services (if line 12 is a loss, enter "0") Number of active partners claimed • # **3** • 13. **30000.**
14. Balance before specific exemption (line 12 less line 13) • 14. **398205.**
15. Less: specific exemption (attach schedule) (if line 12 is a loss, enter "0") • 15. **5000.**
16. Taxable income (line 14 less line 15) • 16. **393205.**
17. Tax: 4% of amount on line 16 • 17. **15728.**
18. Sales tax addback • 18. _____
19. Total tax before business tax credit (add line 17 and line 18) • 19. **15728.**
20. Less: business tax credit (select the applicable credit condition from the sch. on page 3 and enter amount) • 20. **0.**
21. Total tax before Unincorporated Business Tax paid credit (line 19 less line 20) • 21. **15728.**
22. Less: UBT Paid Credit (from Schedule A, line 3 of attached Form NYC-114.7) • 22. _____
23. UNINCORPORATED BUSINESS TAX (line 21 less line 22) (if the balance is less than "0", enter "0") • 23. **15728.**
- 24a. Credits from Form NYC-114.5 (attach form) • 24a. _____
- 24b. Credits from Form NYC-114.6 (attach form) • 24b. _____
- 24c. Credits from Form NYC-114.8 (attach form) • 24c. _____
- 24d. Credits from Form NYC-114.9, line 14 (attach form) • 24d. _____
25. Net tax after credits (line 23 less sum of lines 24a, 24b, 24c and 24d) • 25. **15728.**
26. Payment of estimated tax, including credit from preceding year and payment with extension, NYC-EXT • 26. _____
27. If line 25 is larger than line 26, enter balance due • 27. **15728.**
28. If line 25 is smaller than line 26, enter overpayment • 28. _____
- 29a. Interest • 29a. _____
- 29b. Additional charges • 29b. _____
- 29c. Penalty for underpayment of estimated tax (attach Form NYC-221) • 29c. **731.**
30. Total of lines 29a, 29b and 29c • 30. **731.**
31. Net overpayment (line 28 less line 30) • 31. _____
32. Amount of line 31 to be: (a) Refunded • 32a. _____
(b) Credited to 2010 estimated tax on Form NYC-5UB • 32b. _____
33. **TOTAL REMITTANCE DUE** (see instructions). Enter payment on line A above • 33. **16459.**
34. NYC rent from Schedule E, part 1, or rent deducted on federal return. (THIS LINE MUST BE COMPLETED) • 34. **21050.**
35. Gross receipts or sales from federal return • 35. **2399588.**
36. Total assets from federal return • 36. **265744.**

Name **TELCO EXPERTS LLC**EIN **26-1287244****SCHEDULE B** Computation of Total Income - IF ALLOCATING BY SEPARATE BOOKS AND RECORDS, ENTER THE ALLOCATED AMOUNTS.**Part 1** Items of income, gain, loss or deduction

1. Ordinary income (loss) from federal Form 1065, line 22 or 1065-B, Part I, line 25 ● 1. 9304.
2. Net income (loss) from all rental real estate activity not included in Form 1065, line 22 or 1065-B,
Part I, line 25 but included on federal Schedule K ● 2. _____
3. All portfolio income such as interest, dividends, royalties, annuity income and gain (loss) on the disposition of
property not included in Form 1065, line 22 or 1065-B, Part I, line 25, but included on federal Schedule K ● 3. _____
4. Guaranteed payments to partners from federal Schedule K ● 4. 539000.
5. Payments to current and retired partners included in other deductions from federal Form 1065, line 20 or 1065-B, Part I, line 23 ● 5. _____
6. Other income not included in Form 1065, line 22 or 1065-B, Part I, line 25, but included on federal Sch. K ● 6. _____
7. Charitable contributions from federal Schedule K ● 7. 2400.
8. Other deductions included in Form 1065, line 22 or 1065-B, Part I, line 25 and Part II, line 13, but not allowed for UBT ● 8. _____
9. Other income and expenses not included above that are required to be reported separately to partners **STMT 1** ● 9. -1561.
10. Total federal income (combine lines 1 through 9, do not include line 7) ● 10. 546743.
11. Subtract net income or gain (or add net loss) from rental, sale or exchange of real property
situated outside NYC if included in line 10 above (attach schedule) ● 11. _____
12. Total income before New York City modifications (combine line 10 and line 11) ● 12. 546743.

Part 2 New York City modifications (see instructions for Schedule B, part 2)

ADDITIONS		PARTNER A	PARTNER B	PARTNER C	TOTAL
SEE ATTACHED K-1S					
EIN OR SSN ►					
13. All income taxes and Unincorporated Business Taxes	13.				● 13. <u>4469.</u>
14. (a) Sales and use tax credit	14a.				14a. _____
(b) Relocation credits	14b.				14b. _____
(c) Expenses related to exempt income	14c.				● 14c. _____
(d) Depr. adj. (attach Form NYC-399 and/or NYC-399Z)	14d.				14d. <u>5542.</u>
(e) Exempt Activities	14e.				● 14e. _____
15. Other additions (attach schedules)	15.				15. _____
16. Total additions (add lines 13 through 15)	16.				● 16. <u>10011.</u>
SUBTRACTIONS		PARTNER A	PARTNER B	PARTNER C	TOTAL
17. All income tax and Unincorporated Business Tax refunds (included in part 1)	17.				17. _____
18. Sales and use tax refunds from vendors or NY State (included in part 1)	18.				18. _____
19. Wages and salaries subject to federal jobs credit (attach federal Form 5884 or 8884)	19.				19. _____
20. Depr. adj. (attach Form NYC-399 and/or NYC-399Z)	20.				20. <u>11085.</u>
21. Exempt income (included in part 1, line 10)	21.				● 21. _____
22. 50% of dividends	22.				● 22. _____
23. Exempt Activities	23.				● 23. _____
24. Other subtractions (attach schedule)	24.				● 24. _____
25. Total subtractions (add lines 17 through 24)	25.				● 25. <u>11085.</u>
26. Combine lines 16 and 25 (total)	26.				<u>-1074.</u>
27. Total income (combine lines 12 and 26)	27.				● 27. <u>545669.</u>
28. Less: Charitable contributions (not to exceed line 7, or 5% of line 27, whichever is less)	28.				● 28. <u>2400.</u>
29. Balance (line 27 less line 28)	29.				<u>543269.</u>
30. Investment income - (complete lines a through g below)					
(a) Dividends from stocks held for investment	30a.				● 30a. _____
(b) Interest from investment capital (include non-exempt governmental obligations) (itemize on rider)	30b.				● 30b. _____
(c) Net capital gain (loss) from sales or exchanges of securities held for investment	30c.				● 30c. _____
(d) Income from assets included on line 3 of Schedule D	30d.				● 30d. _____
(e) Add lines 30a through 30d inclusive	30e.				● 30e. _____
(f) Deductions directly or indirectly attributable to investment capital	30f.				● 30f. _____
(g) Interest on bank accounts included in income reported on line 30d	30g.				● 30g. _____
31. Investment income (line 30e less line 30f) (enter on page 1, Sch. A, line 7a)	31.				31. _____
32. Business income (line 29 less line 31) (enter here and transfer this amount to page 1, Sch. A, line 1)	32.				<u>543269.</u>

Name **TELCO EXPERTS LLC**EIN **26-1287244****SCHEDULE C****Partnership Information -**

THIS SCHEDULE MUST BE COMPLETED FOR PARTNERSHIPS TO CLAIM ALLOWANCE FOR PARTNER'S SERVICES AND FOR PARTNERS TO CLAIM THE UBT PAID CREDIT ON THEIR UBT, GCT, BCT OR PIT RETURNS.

How many partners are in this partnership? →

3

Number of active partners →

3

In column 1 give full name, address, Employer Identification Number or Social Security Number and percentage of partner's interest in the partnership. (Name and address should be as shown on income or business tax return of the partner.)

COLUMN 1				COLUMN 2	COLUMN 3	COLUMN 4
Interest %	NAME AND ADDRESS	PARTNER (check one)		Employer Identification Number - or - Social Security Number	Percentage of Time Devoted to Business	Partner's Distributive Share
		General	Limited			Percentage of Total Distributive Shares
(a) %					%	%
(b) %					%	%
(c) %					%	%
(d) %					%	%
(e) %					%	%
SEE STATEMENT NYC SCHEDULE C - PARTNERSHIP INFORMATION					TOTAL	100%

SCHEDULE D Investment Capital and Allocation and Cash Election

A	B	C	D	E	F	G
DESCRIPTION OF INVESTMENT	No. of Shares or Amount of Securities	Average Value	Liabilities Attributable to Investment Capital	Net Average Value (column C minus column D)	Issuer's Allocation Percentage	Value Allocated to NYC (column E X column F)
LIST EACH STOCK AND SECURITY (USE RIDER IF NECESSARY)					%	
1. Totals (including items on rider)						
2. Investment allocation percentage (line 1G divided by line 1E. Round to the nearest one hundredth of a percentage point) ● 2.					%	
3. Cash - (To treat cash as investment capital, you must include it on this line.)						
4. Investment capital. Total of line 1e and 3e						

Business Tax Credit Computation

- If the amount on page 1, line 19, is \$3,400 or less, your credit on line 20 is the entire amount of tax on line 19. (NO TAX WILL BE DUE)
- If the amount on page 1, line 19, is \$5,400 or over, no credit is allowed. Enter "0" on line 20.
- If the amount on page 1, line 19, is over \$3,400 but less than \$5,400, your credit is computed by the following formula:

$$\text{tax on page 1, line 19} \times \left(\frac{\$5,400 \text{ minus tax on line 19}}{\$2,000} \right) = \text{your credit}$$

PREPAYMENTS CLAIMED ON SCHEDULE A, LINE 26	DATE	AMOUNT
A. Payment with declaration, Form NYC-5UB (1)		
B. Payment with Notice of Estimated Tax Due (2)		
C. Payment with Notice of Estimated Tax Due (3)		
D. Payment with Notice of Estimated Tax Due (4)		
E. Payment with extension, Form NYC-EXT		
F. Overpayment credited from preceding year		
G. TOTAL of A through F. (Enter on Schedule A, line 26)		

ATTACH FEDERAL FORM 1065 OR 1065-B AND ALL ACCOMPANYING SCHEDULES INCLUDING THE INDIVIDUAL K-1s

Name **TELCO EXPERTS LLC**EIN **26-1287244****ALLOCATION OF BUSINESS INCOME****ALLOCATION**

Taxpayers who allocate income outside the City:

- complete Schedule E, Parts 1, 2 and 3 (below) and
- attach separate schedule if allocating by separate books and records. See "Highlight of Recent Law Changes to Unincorporated Businesses"
- check method used to allocate on Schedule A, line 2 and enter percentage rounded to the nearest one hundredth of a percentage point

NON-ALLOCATION

Taxpayers who do not allocate business income:

- omit Schedule E, Parts 1 and 2 (below)
- enter 100% on Schedule E, Part 3, line 5 and 100% on Schedule A, line 2

SCHEDULE E Complete this schedule if business is carried on both inside and outside New York City

Complete Address	Rent	Nature of Activities	Number of Employees	Wages, Salaries, etc.	Duties
Part 1 List location of each place of business INSIDE New York City, nature of activities at each location (manufacturing, sales office, executive office, public warehouse, contractor, converter, etc.), and number of employees, their wages, salaries and duties at each location.					
NO PLACE OF BUSINESS IN NYC	0.		0	0.	
TOTAL:					

Complete Address	Rent	Nature of Activities	Number of Employees	Wages, Salaries, etc.	Duties
Part 2 List location of each place of business OUTSIDE New York City, nature of activities at each location (manufacturing, sales office, executive office, public warehouse, contractor, converter, etc.), and number of employees, their wages, salaries and duties at each location.					
38 PARK AVENUE RUTHERFORD NJ	0.	MAIN OFFICE	1	0.	
TOTAL:			1		

Part 3 Formula Basis Allocation of Income

DESCRIPTION OF ITEMS USED AS FACTORS	● COLUMN A - NEW YORK CITY	● COLUMN B - EVERYWHERE	● COLUMN C PERCENTAGE IN NEW YORK CITY (COLUMN A DIVIDED BY COLUMN B)
1. Average value of the real and tangible personal property of the business (see instr)			
a. Business real property owned 1a.			
b. Business real property rented from others (rent x 8) 1b.			
c. Business tangible personal property owned 1c.			
d. Business tangible personal property rented from others (rent x 8) 1d.			
e. Total of lines 1a - 1d 1e.			%
2. Wages, salaries and other personal service compensation paid to employees during the year 2.			%
3a. Gross sales of merchandise or charges for services during the year 3a.	1891463.	2399588.	78.82 %
3b. Optional additional gross income factor for manufacturers (enter amount from line 3a, see instructions) 3b.			%
4. Sum of percentages in column C (Manufacturers only - see instructions on weighted factor allocation) 4.			78.82 %
5. BUSINESS ALLOCATION PERCENTAGE (see instructions.) Transfer to page 1, Schedule A, line 2) 5.			78.82 %
6. IS ANY PLACE OF BUSINESS LISTED IN PARTS 1 AND 2 LOCATED IN A PARTNER'S HOME? YES ● <input checked="" type="checkbox"/> NO			
7. DID YOU CLAIM A DEDUCTION FOR EXPENSES OF AN OFFICE IN A PARTNER'S HOME? YES ● <input checked="" type="checkbox"/> NO			

ATTACH FEDERAL FORM 1065 OR 1065-B AND ALL ACCOMPANYING SCHEDULES INCLUDING THE INDIVIDUAL K-1'S

Name **TELCO EXPERTS LLC**EIN **26-1287244****SCHEDULE F** New York City Net Operating Loss Carryforward Deduction

COMPLETE A SEPARATE SCHEDULE FOR EACH LOSS YEAR. ATTACH A DETAILED SCHEDULE FOR EACH APPLICABLE LINE.

1. Enter allocated NYC net operating loss amount incurred for loss year ended: **12-31-08** 1. **1416.**
2. Enter amount of line 1 previously absorbed by year ended: 2. _____
3. Enter amount of line 1 previously absorbed by year ended: 3. _____
4. Enter amount of line 1 previously absorbed by year ended: 4. _____
5. Add lines 2, 3 and 4 plus any additional year(s) 5. _____
6. Subtract line 5 from line 1 6. **1416.**
7. Enter the amount from page 1, Schedule A, line 10 7. **428205.**
8. Enter the lesser of line 6 or 7 8. **1416.**
9. Compute and enter the total percentage interests in income and deductions for the loss year of partners who were also partners during 2009 9. _____ %
10. IS THIS TOTAL PERCENTAGE EQUAL TO OR GREATER THAN 80%? YES _____ NO _____
IF "NO," THE LOSS DEDUCTION IS ABSORBED AND IS NOT TO BE APPLIED TO 2009. DO NOT CONTINUE.
11. Compute and enter total percentage interests in income and deductions for 2009 of those partners who were partners in both the loss year and 2009 11. _____ %
12. Multiply line 11 (loss limitation percentage) by line 8. This is your net operating loss deduction. (enter here and transfer amount to page 1, Schedule A, line 11) 12. **0.**

SCHEDULE G The following information must be entered for this return to be complete

1. Nature of business or profession: **TELEPHONE SERVICES**
2. Did you file a New York City Partnership Return for the following years: 2007: YES _____ X NO 2008: X YES _____ NO
If "NO," state reason: **2008 WAS INITIAL RETURN**
3. If business terminated during the current taxable year, state date terminated. (mm-dd-yy) (Attach a statement showing disposition of bus. property.)
4. Has the Internal Revenue Service or the New York State Department of Taxation and Finance increased or decreased any taxable income reported in any tax period, or are you currently being audited? YES _____ X NO
If "YES," by whom? _____ Internal Revenue Service State period(s): Beg.: _____ End.: _____
_____ New York State Department of Taxation and Finance State period(s): Beg.: _____ End.: _____
5. Has Form NYC-115 (Report of Federal/State Change in Taxable Income) been filed? YES _____ X NO
6. Did you calculate a depreciation deduction by the application of the federal Accelerated Cost Recovery System (ACRS)? YES _____ X NO
7. Were you a participant in a "Safe Harbor Leasing" transaction during the period covered by this return? YES _____ X NO
8. At any time during the taxable year, did the partnership have an interest in real property (including a leasehold interest) located in NYC or in an entity owning such real property? YES _____ X NO
9. If "YES" to 8:
a) Attach a schedule of the property, indicating the nature of the interest and including the street address, borough, block and lot number.
b) Was any NYC real property (including a leasehold interest) or interest in an entity owning NYC real property, acquired or transferred with or without consideration? YES _____ NO
c) Was there a partial or complete liquidation of the partnership? YES _____ NO
d) Was 50% or more of the partnership ownership transferred during the tax year, over a three-year period, or according to a plan? YES _____ NO
10. If "YES" to 9b, 9c or 9d, was a Real Property Transfer Tax Return filed? YES _____ NO
11. If "NO" to 10, explain: _____

CERTIFICATION

I hereby certify that this return, including any accompanying rider, is, to the best of my knowledge and belief, true, correct and complete.
I authorize the Department of Finance to discuss this return with the preparer listed below. (see instructions) YES X

SIGN HERE: Signature of partner		Title	Date	Preparer's Social Security Number or PTIN
PREPARER'S USE ONLY: Preparer's signature: BELL & COMPANY LLP		Preparer's printed name: MARTIN M. BELL	Date	• P00598705
350 FIFTH AVE STE 7412				Firm's Employer Identification Number
NEW YORK, NY 10118-7412				• 13-3565602
Firm's name		Address	ZIP Code	Check if self-employed: _____

The due date for calendar year 2009 is on or before April 15, 2010.
For fiscal years beginning in 2009 file on or before the 15th day of the 4th month following the close of the fiscal year.

To receive proper credit, you must enter your correct Employer Identification Number on your tax return and remittance. Make remittance payable to the order of NYC DEPARTMENT OF FINANCE. Payment must be made in U.S. dollars, drawn on a U.S. bank.

NYC 204	OTHER ITEMS	STATEMENT	1
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DESCRIPTIONAMOUNT

SECTION 179 EXPENSE DEDUCTION

-1,561.

TOTAL TO FORM 204, SCHEDULE B, PART 1, LINE 9

-1,561.

COPY

NYC
399Z

For CALENDAR YEAR 2009 or FISCAL YEAR beginning _____ and ending _____

Name (Print or Type)
TELCO EXPERTS LLC

EMPLOYER IDENTIFICATION NUMBER

26-1287244

OR

SOCIAL SECURITY NUMBER

- ▲ Federal Form 4562 must accompany this form.
- ▲ This schedule must be attached to your applicable New York City tax return.
- ▲ See instructions.
- ▲ Use Schedule A2 to report modifications to the deductions for certain sport utility vehicles, not Schedule A1. See instructions.

SCHEDULE A1 Computation of allowable New York City depreciation for current year							Attach rider if necessary		
A Description of Property	B Class of Property	C Date Placed in Service: mm-dd-yy	D Cost or Other Basis	E Accumulated NYC Depreciation Taken in Prior Years	F Federal Depreciation	G Method of Figuring NYC Depre- ciation	H Life or Rate	I Allowable New York City Depreciation	
EQUIPMENT	5-YR	01-08-08	2622.	918.	341.	200	5.0	682.	
EQUIPMENT	5-YR	01-31-08	813.	285.	106.	200	5.0	211.	
EQUIPMENT	5-YR	05-19-08	1615.	404.	242.	200	5.0	485.	
EQUIPMENT	5-YR	05-20-08	5332.	1333.	800.	200	5.0	1600.	
EQUIPMENT	5-YR	06-26-08	3826.	957.	574.	200	5.0	1148.	
EQUIPMENT	5-YR	12-02-08	12313.	616.	2339.	200	5.0	4679.	
EQUIPMENT	5-YR	12-15-08	6000.	300.	1140.	200	5.0	2280.	
1a. Total columns D, E, F, and I			32521.	4813.	5542.			11085.	

Enter total of columns F and I on line 4 and line 5 of Schedule C below. (See instructions.)

SCHEDULE A2 Computation of NYC deductions for current year for sport utility vehicles							Attach rider if necessary		
A Description of Property	B Class of Property	C Date Placed in Service: mm-dd-yy	D Cost or Other Basis	E Accumulated NYC Deductions Taken in Prior Years	F Federal Depreciation and Section 179 Deductions	G Method of Figuring NYC Depre- ciation	H Life or Rate	I Total Allowable New York City Deductions	
1b. Total columns D, E, F, and I									

NYC-399Z - 2009

SCHEDULE B Disposition adjustment						Attach rider if necessary
For each item of property listed below, determine the difference between federal and New York City deductions used in the computation of federal and New York City taxable income in prior years. ► If federal deduction exceeds New York City deduction, subtract column E from column D and enter in column F. ► If New York City deduction exceeds federal, subtract column D from column E and enter in column G.						
A Description of Property	B Class of Property (ACRS)	C Date Placed in Service: mm/dd/yy	D Total Federal Depreciation Taken	E Total NYC Depreciation Taken	F Adjustment (D minus E)	G Adjustment (E minus D)
2. Total excess federal deductions over NYC deductions (see instructions)						
3. Total excess NYC deductions over federal deductions (see instructions)						

SCHEDULE C Computation of adjustments to New York City income		
	A. Federal	B. New York City
4. Enter amount from Schedule A1, line 1a, column F	5542.	
5. Enter amount from Schedule A1, line 1a, column I		11085.
6a. Enter amount from Schedule A2, line 1b, column F		
6b. Enter amount from Schedule A2, line 1b, column I		
7a. Enter amount from Schedule B, line 2		
7b. Enter amount from Schedule B, line 3		
8. Totals: column A, lines 4, 6a and 7b; column B, lines 5, 6b and 7a	5542.	11085.

Enter the amount on line 8, column A, as an addition and the amount on line 8, column B, as a deduction on the applicable New York City return. (See instructions)



NYC
221

UNDERPAYMENT OF ESTIMATED UNINCORPORATED BUSINESS TAX

ATTACH TO YOUR TAX RETURN

2009

For CALENDAR YEAR 2009 or FISCAL YEAR beginning _____, and ending _____

Print or Type ▼

Name TELCO EXPERTS LLC	SOCIAL SECURITY NUMBER _____	PARTNERSHIPS, ESTATES AND TRUSTS ONLY ENTER EMPLOYER IDENTIFICATION NUMBER OR 26-1287244
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Computation of Underpayment

1. 2009 tax (from NYC-202, Schedule A, line 21; NYC-204, Schedule A, line 23; or NYC-202S, Schedule A, line 8)	1.	15728.
2. Credits (from NYC-202, Schedule A, lines 22a, 22b, 22c and 22d or NYC-204, Schedule A, lines 24a, 24b, 24c and 24d)	2.	
3. Line 1 less line 2	3.	15728.
4. 90% of line 3	4.	14155.

Enter quarterly due dates of installments ▶	1- FIRST 04-15-09	2- SECOND 06-15-09	3- THIRD 09-15-09	4- FOURTH 01-15-10
5. Divide amount of line 4 by the number of installments required for the year. Enter the result in the appropriate columns ...	5.			
6. Amount paid or credited for each period	6.			
7. Overpayment of previous installment	7.			
8. Total of lines 6 and 7	8.			
9. Overpayment (line 8 less line 5)	9.			
10. Underpayment (line 5 less line 8)	10.			
	3538.	3539.	3539.	3539.

→ **COMPUTATION CONTINUES ON PAGE 2****Exceptions that Avoid the Underpayment Penalty**

Total cumulative amount paid or credited from the beginning of the taxable year through the installment dates that correspond to the 15th day of the 4th, 6th and 9th months of the taxable year and the 15th day of the first month of the succeeding taxable year

EXCEPTION 1 - Prior year's tax (2008)

▲ \$ _____

▲ EXCEPTION 2 - Tax on prior year's facts and law using 2009 rates (attach computation)

▲ EXCEPTION 3 - Tax on annualized 2009 income (attach computation)

▲ EXCEPTION 4 - Tax on 2009 income over short periods (attach computation)

▲ EXCEPTION 5 - Tax on recurring seasonal 2009 income (attach computation)

1 - FIRST QUARTER	2 - SECOND QUARTER	3 - THIRD QUARTER	4 - FOURTH QUARTER
25% of 2008 tax	50% of 2008 tax	75% of 2008 tax	100% of 2008 tax
Enter 25% of tax	Enter 50% of tax	Enter 75% of tax	Enter 100% of tax
Enter 22.50% of tax	Enter 45% of tax	Enter 67.50% of tax	
Enter 90% of tax	Enter 90% of tax	Enter 90% of tax	

Computation of Penalty

	1- FIRST	2- SECOND	3- THIRD	4- FOURTH
	04-15-09	06-15-09	09-15-09	01-15-10
11. Enter the date of payment or the 15th day of the 4th month after the close of the taxable year, whichever is earlier				
12. Number of days from due date of installment to the date shown on line 11				
13. Number of days on line 12 after 4/15/2009 and before 7/11/2009				
14. Number of days on line 12 after 7/10/2009 and before 10/1/2009				
15. Number of days on line 12 after 9/30/2009 and before 1/1/2010				
16. Number of days on line 12 after 12/31/2009 and before 4/1/2010				
17. Number of days on line 12 after 3/31/2010 and before 7/1/2010				
18. Number of days on line 12 after 6/30/2010 and before 10/1/2010				
19. Number of days on line 12 after 9/30/2010 and before 1/1/2011				
20. Number of days on line 12 after 12/31/2010 and before 3/15/2011				
21. Number of days on line 13 x 6% x amount on line 10 365				
22. Number of days on line 14 x 8% x amount on line 10 365				
23. Number of days on line 15 x 8% x amount on line 10 365				
24. Number of days on line 16 x *% x amount on line 10 365				
25. Number of days on line 17 x *% x amount on line 10 365				
26. Number of days on line 18 x *% x amount on line 10 365				
27. Number of days on line 19 x *% x amount on line 10 365				
28. Number of days on line 20 x *% x amount on line 10 365				
29. Add lines 21 through 28	266.	231.	164.	70.
30. To complete this line, refer to the instructions for line 30				
31. Add the amounts on line 29 (or line 30, if applicable) for quarters 1 through 4. Enter total and transfer amount to Form NYC-202, Schedule A, line 27c or Form NYC-204, Schedule A, line 29c (see instructions for line 30) STMT 231.				731.

*For information regarding interest rates, call 311.

If calling from outside of the five NYC boroughs, please call 212-NEW-YORK (212-639-9675).

You may also consult the Department of Finance website at nyc.gov/finance

NYC Schedule C - Partnership Information

Partnership Name **TELCO EXPERTS LLC**

Partnership I.D. Number **26-1287244**

Partner		Name and Address
Number	Interest %	
1	33.3333333%	ESK CONSULTANTS LLC 237 MAYFAIR DRIVE BROOKLYN, NY 11234

General Partner	Limited	Partner's Identification Number	Percentage of Time Devoted to Business	Partner's Distributive Share	Partner's Distributive Pct.
	X	20-2113320		230,423.	42.414163%

Partner		Name and Address
Number	Interest %	
2	33.3333333%	ADAM GOLDBERG 33 WINDING WAY WAYNE, NJ 07470

General Partner	Limited	Partner's Identification Number	Percentage of Time Devoted to Business	Partner's Distributive Share	Partner's Distributive Pct.
	X	082-50-3812		156,423.	28.792918%

Partner		Name and Address
Number	Interest %	
3	33.3333334%	PETER GOLDBERG 1520 YORK AVENUE NEW YORK, NY 10028

General Partner	Limited	Partner's Identification Number	Percentage of Time Devoted to Business	Partner's Distributive Share	Partner's Distributive Pct.
	X	082-50-3829		156,423.	28.792918%

Partner		Name and Address
Number	Interest %	

General Partner	Limited	Partner's Identification Number	Percentage of Time Devoted to Business	Partner's Distributive Share	Partner's Distributive Pct.

Partner		Name and Address
Number	Interest %	

General Partner	Limited	Partner's Identification Number	Percentage of Time Devoted to Business	Partner's Distributive Share	Partner's Distributive Pct.

NYC 221 COMPUTATION OF UNDERPAYMENT PENALTY STATEMENT 2

Q T R	EVENT AMOUNT TYPE	REMAINING UNDERPAYMENT	PERIOD OF UNDERPAYMENT	DAYS	INTEREST RATE	AMOUNT OF PENALTY
A	Q	3,538.	04/15/2009 07/10/2009	86	6.0000	50.
	R	3,538.	07/10/2009 04/15/2010	279	8.0000	216.
B	Q	3,539.	06/15/2009 07/10/2009	25	6.0000	15.
	R	3,539.	07/10/2009 04/15/2010	279	8.0000	216.
C	Q	3,539.	09/15/2009 04/15/2010	212	8.0000	164.
D	Q	3,539.	01/15/2010 04/15/2010	90	8.0000	70.
TOTAL TO FORM 204, SCHEDULE A, LINE 29C						731.

EVENT TYPE: O = OVERPAYMENT FROM PREVIOUS YEAR OR QUARTER
Q = AMOUNT UNDERPAID AT START OF QUARTER
P = PAYMENT, OR PAYMENT NOT FULLY USED IN OTHER QUARTER(S)
L = SWITCH TO OR FROM A LEAP YEAR
R = CHANGE IN INTEREST RATE

**NEW YORK CITY
SCHEDULE K-1
EQUIVALENT**

Partner's New York City Information
For Calendar Year 2009 or Fiscal Year

2009

Beginning _____, 2009; and Ending _____, _____.

Partner's Name, Address and ZIP Code

ESK CONSULTANTS LLC
237 MAYFAIR DRIVE
BROOKLYN, NY 11234

Partner Number 1

Partner's Identifying Number
20-2113320

Resident ☒ Nonresident ☐
Amended Schedule K-1 ☐ Final Schedule K-1 ☐

Partnership's Name, Address and ZIP Code

TELCO EXPERTS LLC
38 PARK AVENUE
RUTHERFORD

NJ 07070

Partnership's Identifying Number
26-1287244

Partner's Percentage of:

Ownership 33.33333333%

Profit and Loss 33.33333333%

% of time devoted _____

Time devoted _____

% of Total Distributive Shares 42.414163%

ITEMS OF BUSINESS INCOME, GAIN, LOSS OR DEDUCTION

1	Ordinary income (loss)	1	3101.
2	Net income (loss) from ALL rental real estate activity not included in line 1	2	
3	All portfolio income such as interest, dividends, royalties, annuity income and gain (loss) on the disposition of property held for investment not included in line 1 and line 2	3	
4	Guaranteed payments to partners	4	229000.
5	Payments to retired partners included in other deductions from federal Form 1065	5	
6	Other income not included in lines 1, 2 and 3	6	
7	Charitable contributions	7	800.
8	Other deductions not included in lines 1, 2 and 3	8	
9	Other items and amounts not included above that are required to be reported separately to partners STMT	9	-520.
10	Total income (combine lines 1 through 9. DO NOT INCLUDE LINE 7)	10	231581.
11	Subtract (If loss, add) net income from rental or gain from sale or exchange of real property situated outside New York City if included in line 10 above	11	
12	Total income before New York City modifications (combine line 10 and line 11)	12	231581.

NEW YORK CITY MODIFICATIONS

Additions

13	All income taxes and unincorporated business taxes	13	1490.
14	(a) Sales and use tax credit	14a	
	(b) Relocation credits	14b	
	(c) Expenses related to exempt income	14c	
	(d) Depreciation adjustments	14d	1847.
	(e) Exempt activities	14e	
15	Other additions	15	
16	Total additions (add lines 13 through 15)	16	3337.

Subtractions

17	All income taxes and unincorporated business tax refunds	17	
18	Sales & use tax refunds from vendors or New York State	18	
19	Wages and salaries subject to federal jobs credit	19	
20	Depreciation adjustments	20	3695.
21	Exempt income included in Part I, line 10	21	
22	50% of dividends	22	
23	Exempt activities	23	
24	Other subtractions	24	
25	Total subtractions (add lines 17 through 24)	25	3695.

NYC SCHEDULE K-1

UBT PAID CREDIT INFORMATION

DESCRIPTION	TOTAL (A)	PARTNER'S DISTRIB. % (B)	PARTNER'S SHARE (A) X (B)
UBT PAID NYC 204, SCHEDULE A, LINE 25	15,728.	42.414163	6,671.
CREDITS TAKEN NYC 204, SCHEDULE A, LINES 22, 24A, 24B, 24C & 24D	0.	42.414163	0.

NYC SCHEDULE K-1

OTHER ITEMS

DESCRIPTION	AMOUNT
SECTION 179 EXPENSE DEDUCTION	-520.
TOTAL TO SCHEDULE K-1, LINE 9	-520.

COPY

NEW YORK CITY SCHEDULE K-1 EQUIVALENT	Partner's New York City Information For Calendar Year 2009 or Fiscal Year Beginning _____, 2009; and Ending _____, _____.	2009
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Partner's Name, Address and ZIP Code ADAM GOLDBERG 33 WINDING WAY WAYNE, NJ 07470	Partner Number <u>2</u> Partner's Identifying Number <u>082-50-3812</u> <hr/> Resident <input type="checkbox"/> Nonresident <input checked="" type="checkbox"/> Amended Schedule K-1 <input type="checkbox"/> Final Schedule K-1 <input type="checkbox"/>
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Partnership's Name, Address and ZIP Code TELCO EXPERTS LLC 38 PARK AVENUE RUTHERFORD NJ 07070	Partnership's Identifying Number <u>26-1287244</u> Partner's Percentage of: Ownership <u>33.33333333%</u> Profit and Loss <u>33.33333333%</u> % of time devoted _____ Time devoted _____ % of Total Distributive Shares <u>28.792918%</u>
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ITEMS OF BUSINESS INCOME, GAIN, LOSS OR DEDUCTION

1	Ordinary income (loss)	1	3102.
2	Net income (loss) from ALL rental real estate activity not included in line 1	2	
3	All portfolio income such as interest, dividends, royalties, annuity income and gain (loss) on the disposition of property held for investment not included in line 1 and line 2	3	
4	Guaranteed payments to partners	4	155000.
5	Payments to retired partners included in other deductions from federal Form 1065	5	
6	Other income not included in lines 1, 2 and 3	6	
7	Charitable contributions	7	800.
8	Other deductions not included in lines 1, 2 and 3	8	
9	Other items and amounts not included above that are required to be reported separately to partners STMT	9	-521.
10	Total income (combine lines 1 through 9. DO NOT INCLUDE LINE 7)	10	157581.
11	Subtract (If loss, add) net income from rental or gain from sale or exchange of real property situated outside New York City if included in line 10 above	11	
12	Total income before New York City modifications (combine line 10 and line 11)	12	157581.

NEW YORK CITY MODIFICATIONS

Additions			
13	All income taxes and unincorporated business taxes	13	1489.
14	(a) Sales and use tax credit	14a	
	(b) Relocation credits	14b	
	(c) Expenses related to exempt income	14c	
	(d) Depreciation adjustments	14d	1848.
	(e) Exempt activities	14e	
15	Other additions	15	
16	Total additions (add lines 13 through 15)	16	3337.
Subtractions			
17	All income taxes and unincorporated business tax refunds	17	
18	Sales & use tax refunds from vendors or New York State	18	
19	Wages and salaries subject to federal jobs credit	19	
20	Depreciation adjustments	20	3695.
21	Exempt income included in Part I, line 10	21	
22	50% of dividends	22	
23	Exempt activities	23	
24	Other subtractions	24	
25	Total subtractions (add lines 17 through 24)	25	3695.

NYC SCHEDULE K-1

OTHER ITEMS

DESCRIPTION

AMOUNT

SECTION 179 EXPENSE DEDUCTION

-521.

TOTAL TO SCHEDULE K-1, LINE 9

-521.

NYC SCHEDULE K-1

UBT PAID CREDIT INFORMATION

DESCRIPTION

TOTAL
(A)PARTNER'S
DISTRIB. %
(B)PARTNER'S
SHARE
(A) X (B)

UBT PAID NYC 204, SCHEDULE A, LINE 25

15,728.

28.792918

4,529.

CREDITS TAKEN NYC 204, SCHEDULE A,

LINES 22, 24A, 24B, 24C & 24D

0.

28.792918

0.

COPY

NEW YORK CITY SCHEDULE K-1 EQUIVALENT	Partner's New York City Information For Calendar Year 2009 or Fiscal Year Beginning _____, 2009; and Ending _____, _____.	2009
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Partner's Name, Address and ZIP Code PETER GOLDBERG 1520 YORK AVENUE NEW YORK, NY 10028	Partner Number <u>3</u> Partner's Identifying Number <u>082-50-3829</u> Resident <input checked="" type="checkbox"/> Nonresident <input type="checkbox"/> Amended Schedule K-1 <input type="checkbox"/> Final Schedule K-1 <input type="checkbox"/>
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Partnership's Name, Address and ZIP Code TELCO EXPERTS LLC 38 PARK AVENUE RUTHERFORD NJ 07070	Partnership's Identifying Number <u>26-1287244</u> Partner's Percentage of: Ownership <u>33.3333334%</u> Profit and Loss <u>33.3333334%</u> % of time devoted _____ Time devoted _____ % of Total Distributive Shares <u>28.792918%</u>
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ITEMS OF BUSINESS INCOME, GAIN, LOSS OR DEDUCTION

1	Ordinary income (loss)	1	3101.
2	Net income (loss) from ALL rental real estate activity not included in line 1	2	
3	All portfolio income such as interest, dividends, royalties, annuity income and gain (loss) on the disposition of property held for investment not included in line 1 and line 2	3	
4	Guaranteed payments to partners	4	155000.
5	Payments to retired partners included in other deductions from federal Form 1065	5	
6	Other income not included in lines 1, 2 and 3	6	
7	Charitable contributions	7	800.
8	Other deductions not included in lines 1, 2 and 3	8	
9	Other items and amounts not included above that are required to be reported separately to partners STMT	9	-520.
10	Total income (combine lines 1 through 9. DO NOT INCLUDE LINE 7)	10	157581.
11	Subtract (If loss, add) net income from rental or gain from sale or exchange of real property situated outside New York City if included in line 10 above	11	
12	Total income before New York City modifications (combine line 10 and line 11)	12	157581.

NEW YORK CITY MODIFICATIONS

Additions			
13	All income taxes and unincorporated business taxes	13	1490.
14	(a) Sales and use tax credit	14a	
	(b) Relocation credits	14b	
	(c) Expenses related to exempt income	14c	
	(d) Depreciation adjustments	14d	1847.
	(e) Exempt activities	14e	
15	Other additions	15	
16	Total additions (add lines 13 through 15)	16	3337.
Subtractions			
17	All income taxes and unincorporated business tax refunds	17	
18	Sales & use tax refunds from vendors or New York State	18	
19	Wages and salaries subject to federal jobs credit	19	
20	Depreciation adjustments	20	3695.
21	Exempt income included in Part I, line 10	21	
22	50% of dividends	22	
23	Exempt activities	23	
24	Other subtractions	24	
25	Total subtractions (add lines 17 through 24)	25	3695.

NYC SCHEDULE K-1

UBT PAID CREDIT INFORMATION

DESCRIPTION	TOTAL (A)	PARTNER'S DISTRIB. % (B)	PARTNER'S SHARE (A) X (B)
UBT PAID NYC 204, SCHEDULE A, LINE 25	15,728.	28.792918	4,529.
CREDITS TAKEN NYC 204, SCHEDULE A, LINES 22, 24A, 24B, 24C & 24D	0.	28.792918	0.

NYC SCHEDULE K-1

OTHER ITEMS

DESCRIPTION	AMOUNT
SECTION 179 EXPENSE DEDUCTION	-520.
TOTAL TO SCHEDULE K-1, LINE 9	-520.

COPY