REDACTED

Comtech 21

BALANCE SHEET

SEPTEMBER 30, 2003

031117-TX

Assets

Current Assets		
Cash Citizens - [redacted]	[redacted]	
Cash - Citizens [redacted]		
Petty Cash		
Cash Zurich MM		
Zurich - Money		
C. M. Life Annunity		
Ford Money Market Account		
Cash Fleet - Tax		
TOTAL Current Assets		[redacted]
Accounts Receivable & Prepaid		
Allowance for Doubtful accts	[redacted]	
Accounts Receivable - LD		
Unposted Cash		
Employee Loans		
Prepaid Expenses		
Deferred Interest - Current		
TOTAL Accounts Receivable & Prepaid		[redacted]
Intangible Assets		
MOVING BYTES CUSTOMER LIST	[redacted]	
Goodwill EQ Purch		
Accum. Amort Goodwill EQ		
Nextel Intangible Asset		
Accum Amort - Nxtl		
ALLIANCE CUSTOMER LIST		
SILVERLEAF CUSTOMER LIST		
TOTAL Intangible Assets		[redacted]
Fixed Assets		
Computer Equipment	[redacted]	
Accumulated Deprec. Comp equip		
TOTAL Fixed Assets		[redacted]
Other Assets		
Due To/from Prescient	[redacted]	
DEPOSITS		
TOTAL Other Assets		[redacted]

TOTAL Assets	[redacted]

Liabilities AND Equity

Current Liabilities		
Accounts Payable - Trade	[redacted]	
401K EMPLOYEE LOANS		
DUE TO/FROM SILVERLEAF		
Accrued Expenses		
Accrued ARMC Fees		
Sales Tax Payable CT		
Out of State Excise Tax		
Federal Excise Tax Pble		
USF Payable		
TRS Payable		
State Income Tax Payable		
Deferred Federal Income Tax		
Deferred State Income Tax		
Accrued Payroll		
Capital Leases - Current		
Note Payable Equality Inc.		
Accrued Interest on EQ Note		
Minervino Loan		
Note payabel to PBI		
TOTAL Current Liabilities		[redacted]
Long-Term Liabilities		
Note Payable	[redacted]	
RFC Loan Account		
TOTAL Long-Term Liabilities		[redacted]
TOTAL Liabilities		[redacted]
Equity		
Prescient LLC - Equity	[redacted]	
Retained Earnings Prior		
Retained Earnings-Current Year		
TOTAL Equity		[redacted]
TOTAL Liabilities AND Equity		[redacted]

Comtech 21

INCOME STATEMENT

FOR THE 9 PERIODS ENDED SEPTEMBER 30, 2003

	YEAR TO DATE ACTUAL	YEAR TO DATE PERCENT
Revenues		
INTRASTATE LD REVENUES	[redacted]	[redacted]
INTERSTATE LD REVENUES		
INTERNATIONAL LD REVENUES		
DIR. ASSISTANCE LD REVENUES		
ACCOUNT LEVEL REVENUES		
SERVICE LEVEL REVENUES LD		
LATE FEE REVENUES LD		
OTHER REVENUES LD		
ADJ. & CREDITS		
MISC. REVENUES		
REFUNDS		
RESERVE FOR BAD DEBTS		
TOTAL Revenues	[redacted]	[redacted]
Cost Of Sales		
COMMISSIONS - RETAIL AGENTS	[redacted]	[redacted]
CARRIER CHARGES - GLOBAL		
CARRIER CHARGES - ALLIANCE		
CARRIER CHARGES - QWEST		
CARRIER CHARGES - WILLIAMS		
CARIER CHARGES - MCI		
SERVICE BUREAU - BILLING		
SERVICE BUREAU - BACK OFFICE		
Credit Agency Charges		
TOTAL Cost Of Sales	[redacted]	[redacted]
Gross Profit	[redacted]	[redacted]
Operating Expenses		
Administration Salaries	[redacted]	[redacted]
Payroll Service Charges		
Wages - Commissions		
Wages - OT		
Employee Benefits		
Payroll Taxes - Fica		
Payroll Taxes - SUI		
Payroll Taxes - Futa		
401k Expense		
Auto Allowance		
Rent expense		
Utilities expense		
Property Tax Expense		
AMORTIZATION EXP SOFTWARE		
Depreciation Expense		
Advertising & Promotion exp.		

INCOME STATEMENT

FOR THE 9 PERIODS ENDED SEPTEMBER 30, 2003

	YEAR TO DATE ACTUAL	PERCENT
Operating Expenses	(Continued)	
Office Expense	[redacted]	[redacted]%
Licenses & Fees	[redacted]	[redacted]
Telephone expense	[redacted]	[redacted]
Postage Expense	[redacted]	[redacted]
Express Mail	[redacted]	[redacted]
INTERNET SUBSCRIPTION/COST	[redacted]	[redacted]
Software Expense	[redacted]	[redacted]
AUTO EXPENSE	[redacted]	[redacted]
Meals	[redacted]	[redacted]
Travel & entertainment	[redacted]	[redacted]
Legal Expense	[redacted]	[redacted]
Accounting Fees	[redacted]	[redacted]
Other Professional Fees	[redacted]	[redacted]
Collection Agency fees	[redacted]	[redacted]
Bad Debt Expense	[redacted]	[redacted]
Miscellaneous Expenses	[redacted]	[redacted]
TOTAL Operating Expenses	[redacted]	[redacted]
Net Income from Operations	[redacted]	[redacted]
Other Income & Expenses		
Interest Expense	[redacted]	[redacted]
Credit Card Charges	[redacted]	[redacted]
Bank Charges	[redacted]	[redacted]
RFC Finance charges	[redacted]	[redacted]
Dividend Income	[redacted]	[redacted]
Interest Income	[redacted]	[redacted]
Miscellaneous Income	[redacted]	[redacted]
State & Federal Income Taxes	[redacted]	[redacted]
Sales Tax Expense	[redacted]	[redacted]
OOS excise Taxes	[redacted]	[redacted]
TOTAL Other Income & Expenses	[redacted]	[redacted]
Earnings before Income Tax	[redacted]	[redacted]
Net Income (Loss)	[redacted]	[redacted]

ComTech 21, LLC

Financial Statements

Year Ended
December 31, 2002

ComTech 21, LLC

Financial Statements

Year Ended
December 31, 2002

Table of Contents

MARENNA, PIA
AND ASSOCIATES LLC
certified public accountants and consultants

Joseph P. Marenna, CPA, CFE
*Kenneth J. Pia, Jr., CPA, ASA, CBA, CVA**
Michele A. Spence, CPA
Joseph A. DeCusati, CPA
** also licensed in New York*

To The Member of
ComTech 21, LLC
Wallingford, Connecticut

We have reviewed the accompanying balance sheet of ComTech 21, LLC (single member limited liability company taxed as a corporation) as of December 31, 2002, and the related statement of operations and member equity and statement of cash flows for the year then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. All information included in these financial statements is the representation of the management of ComTech 21, LLC.

A review consists principally of inquiries of company personnel and analytical procedures applied to financial data. It is substantially less in scope than an audit in accordance with generally accepted auditing standards, the objective of which is the expression of an opinion regarding the financial statements taken as a whole. Accordingly, we do not express such an opinion.

Based on our review, we are not aware of any material modifications that should be made to the December 31, 2002 financial statements in order for them to be in conformity with generally accepted accounting principles.

Our review was made for the purpose of expressing limited assurance that there are no material modifications that should be made to the financial statements in order for them to be in conformity with generally accepted accounting principles. The information included in the accompanying schedule of operating expenses is presented only for supplementary analysis purposes. Such information has been subjected to the inquiry and analytical procedures applied in the review of the basic financial statements, and we are not aware of any material modifications that should be made thereto.

Marenna, Pia & Associates

Marenna, Pia & Associates, LLC
Certified Public Accountants

March 3, 2003

EMAIL: cpa@marennapia.com

ComTech 21, LLC

Balance Sheet

	As of December 31, 2002
Assets	
Current Assets:	
Cash and cash equivalents	$ [redacted]
Accounts receivable (net of allowance for doubtful accounts of $[redacted])	[redacted]
Accounts receivable - affiliates	
Due from affiliate	
Prepaid expenses	
Employee advances	
Deferred interest - current portion	
Total Current Assets	[redacted]
Property and Equipment:	
Computer equipment	[redacted]
Less: accumulated depreciation	
Total Property and Equipment - Net Book Value	[redacted]
Other Assets:	
Customer lists - net of accumulated amortization of $34,760	[redacted]
Deferred interest - net of current portion	
Total Other Assets	[redacted]
Total Assets	$ [redacted]

See accompanying notes and accountants' report.

ComTech 21, LLC

Balance Sheet

	As of December 31, 2002
Liabilities and Member Equity	
Current Liabilities:	
Accounts payable	$ [redacted]
Accounts payable -affiliates	
Taxes payable	
Accrued payroll	
Notes payable - related parties - current portion	
Capital lease obligation - current portion	
Note payable	
Accrued expenses	
Total Current Liabilities	[redacted]
Noncurrent Liabilities:	
Capital lease obligation - net of current portion	[redacted]
Deferred income tax payable	
Notes payable - related parties - net of current portion	
Total Noncurrent Liabilities	[redacted]
Total Liabilities	[redacted]
Member Equity:	
Paid in capital	[redacted]
Retained earnings	
Total Member Equity	[redacted]
Total Liabilities and Member Equity	$ [redacted]

See accompanying notes and accountants' report.

ComTech 21, LLC

Statement of Operations and Member Equity

	For the Year Ended December 31, 2002	Percent to Revenue For the Year Ended December 31, 2002
Revenue	$ [redacted]	[redacted]
Operating Expenses	[redacted]	[redacted]
Income From Operations	[redacted]	[redacted]
Other Income (Expense):		
Dividend income	[redacted]	[redacted]
Interest expense		
Total Other Income (Expense) - Net	[redacted]	[redacted]
Income Before Provision for Income Taxes	[redacted]	[redacted]
Provision for Income Taxes:		
Deferred income taxes	[redacted]	[redacted]
State income tax expense		
Total Provision for Income Taxes	[redacted]	[redacted]
Net Income	[redacted]	[redacted]
Member Equity:		
Beginning of the year	[redacted]	
End of the year	$ [redacted]	

See accompanying notes and accountants' report.

ComTech 21, LLC

Statement of Cash Flows

	For the Year Ended December 31, 2002
Cash Flows from Operating Activities:	
Net income	$ [redacted]
Adjustments to Reconcile Net Income to Net Cash Provided by (Used in) Operating Activities:	
Depreciation	[redacted]
Bad debt expense	
(Increase) Decrease in Operating Assets:	
Accounts receivable	[redacted]
Accounts receivable - affiliates	
Prepaid expenses	
Deferred interest	
Increase (Decrease) in Operating Liabilities:	
Accounts payable	[redacted]
Accounts payable - affiliates	
Taxes payable	
Accrued payroll	
Accrued expenses	
Deferred income tax payable	
Total adjustments	
Net Cash Provided by Operating Activities	[redacted]
Cash Flows from Investing Activities:	
Acquisitions of property and equipment	[redacted]
Employee advances	
Net advances to affiliate	
Net Cash Used in Investing Activities	[redacted]
Cash Flows from Financing Activities:	
Payments made on notes payable to related parties	[redacted]
Proceeds from notes payable to related parties	
Payments made on capital lease obligation	
Net Cash Used in Financing Activities	[redacted]

See accompanying notes and accountants' report.

ComTech 21, LLC

Statement of Cash Flows (Continued)

	For the Year Ended December 31, 2002
Net Increase Cash and Cash Equivalents	[redacted]
Cash and Cash Equivalents - Beginning of the year	[redacted]
Cash and Cash Equivalents - End of the year	$ [redacted]

Supplemental Disclosures of Cash Flows Information:

Cash paid during the year for:

Interest	$ [redacted]
Income Taxes	$ [redacted]

See accompanying notes and accountants' report.

ComTech 21, LLC

Notes to Financial Statements
December 31, 2002

Note 1 - Summary of Significant Accounting Policies

Business Activities - ComTech 21, LLC was formed for the purpose of providing long distance telephone retail services. The company is a single member limited liability company, owned 100% by Prescient, LLC. The company is a disregarded entity for income tax filing purposes.

Use of Estimates - The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and contingent assets and liabilities at the date of the financial statement, and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

Property and Equipment - Property and equipment are recorded at cost and are depreciated over their estimated useful lives of five to seven years. When an asset is sold or otherwise disposed of, the cost and related accumulated depreciation are removed from the respective accounts and the resulting gain or loss is reflected in earnings. Expenditures for maintenance, repairs and improvements, which do not materially extend the useful lives of the assets, are charged to earnings when incurred.

Depreciation - Depreciation is computed using principally the straight line method for financial reporting and accelerated methods for federal income tax reporting purposes.

Cash and Cash Equivalents - For purposes of the statement of cash flows, the company considers time deposits, certificates of deposit and all highly liquid debt instruments with a maturity of three months or less to be cash equivalents.

Accounts Receivable - An allowance for doubtful accounts is computed based on historical experience. The allowance for doubtful accounts was [redacted] as of December 31, 2002.

Note 2 - Provision for Income Taxes

ComTech 21, LLC is a wholly owned subsidiary of Prescient, LLC and files a consolidated tax return. Because of the tariff requirements for long distance providers, ComTech 21, LLC is registered to do business in most all of the United States. Therefore, the state tax provision of [redacted] includes all the various state's minimum corporate taxes.

As of December 31, 2002, the deferred tax liability recognized for taxable temporary differences totaled [redacted]

Note 2 - Provision for Income Taxes (Continued)

Deferred income taxes arise from timing differences resulting from income and expense items reported for financial accounting and tax purposes in different periods. The differences between depreciation expense reported in accordance with generally accepted accounting principals and depreciation expense reported for income tax purposes, amortization expense reported in accordance with generally accepted accounting principals and amortization expense reported for income tax purposes, net operating losses that are available to offset future taxable income, and bad debt expense reported in accordance with generally accepted accounting principals and bad debt expense reported for income tax purposes comprises the majority of the temporary differences. Deferred taxes are classified as current or noncurrent, depending on the classification of the assets and liabilities to which they relate. Deferred taxes arising from timing differences that are not related to an asset or liability are classified as current or noncurrent depending on the periods in which the timing differences are expected to reverse.

	For The Year Ended December 31, 2002
Deferred Taxes, Expense – Federal	$ [redacted]
Deferred Taxes, Expense – States	
Current Year Provision – Federal	[redacted]
Current Year Provision – States	
Total Income Tax Expense	$ [redacted]

The company applied State of Connecticut business tax credits of [redacted] against its 2002 state corporation income tax.

Note 3 - Related Party Transactions

ComTech 21, LLC incurred billing and administrative support service bureau fees of $[redacted] from Profitec Billing Services, Inc., which is a commonly owned related party affiliate. The amount outstanding for these services as of December 31, 2002 is [redacted].

ComTech 21, LLC leases space for $831 per month at the headquarters and administrative offices of Profitec Billing Services, Inc., a related party affiliate. Rent expense paid to the related party affiliate for the year ended December 31, 2002 was [redacted]

Note 3 - Related Party Transactions (Continued)

Included in trade accounts receivable is $[redacted] due from Profitec Billing Services, Inc. a related party affiliate and [redacted] due from Prescient, LLC, the parent company.

The amount due from an affiliate of $[redacted], consists of short-term, unsecured, cash flow advances to the parent company, Prescient, LLC.

Included in trade accounts payable is [redacted] due to Profitec Billing Services, Inc. and [redacted] due to Equality, Inc., a commonly owned affiliate.

In September of 2002, the company borrowed [redacted] from Richard Minervino, the managing member of Prescient, LLC. The note is payable in thirty-six monthly principal and interest payments of $[redacted] The note is unsecured and interest is at [redacted] per annum. The balance at December 31, 2002 is [redacted] The following is a schedule of the maturity of this long-term debt for each of the next three years:

For the Years Ending December 31,	
2003	$ [redacted]
2004	[redacted]
2005	[redacted]
Total	$ [redacted]

Note 4 - Member Equity/Capital

The members of Prescient, LLC, the parent limited liability company, are Minervino Group, LLC and Javva Partners, LLC. In the year 2001, [redacted] units owned by Minervino Group, LLC were sold to Javva Partners, LLC. Prescient's ownership now consists of [redacted] units owned by Minervino Group, LLC and [redacted] units owned by Javva Partners, LLC for a total of [redacted] units.

Note 5 - Capital Lease Obligation

In May 2001, computer equipment with a cost of [redacted] was financed under a [redacted] capital lease with Citicapital. The monthly payment is [redacted]

Note 5 - Capital Lease Obligation (Continued)

The following is a schedule of future minimum payments required under the lease:

For the Years Ending December 31,	
2003	$ [redacted]
2004	
2005 and thereafter	-
Total minimum lease payments	$ [redacted]

Note 6 - Customer Lists

The company acquired customer lists with a cost of [redacted] These lists were being amortized over five years using the straight-line method of accounting for financial reporting purposes. In accordance with Statement of Financial Accounting Standards (SFAS) No. 142 issued in June of 2001, amortization of the customer lists ceased as of December 31, 2001. The company now evaluates the customer lists on an annual basis for potential impairment. It was determined that there was no impairment to the customer lists as of December [redacted].

Note 7 - Other Matters

On January 1, 2001, the company acquired the customer list and trade accounts receivable of a related party affiliate for a total of [redacted] The related party affiliate took back a note with interest only at current applicable federal rates. The balance of the demand note is [redacted]

In August of 2001, the company acquired a customer list from Nextel Communications, Inc. for [redacted] the company paid a [redacted]own payment in the year 2001. The remaining balance of [redacted]s due currently.

In December of 2002, the company acquired an option to buy the customer list of Alliance Group Services, Inc. for [redacted] This payment represents ten percent of the expected purchase price of the customer list, and is being held in escrow until such time as the purchase is complete.

Note 8 - Advertising Costs

The company has a policy of expensing advertising costs as incurred.. Advertising costs of [redacted] were charged to expense in the year ended December 31, 2002.

Note 9 - Change in Accounting Principle

Effective January 1, 2002, the company adopted Statement of Financial Accounting Standards (SFAS) No. 142, "Accounting for Goodwill and Other Intangible Assets." SFAS No. 142 requires the company to cease amortizing intangible assets and value them for impairment on an on-going basis (See Note 6). As such, there has been no amortization of these intangible assets reflected in the financial statements.

Note 10 - Concentration of Credit Risks

Financial instruments that potentially subject the company to concentrations of credit risks consist principally of temporary cash investments. the company places its temporary cash investments with several banks located in Connecticut and with Zurich Money Fund, Zurich Government Money Fund and a Mass Mutual Insurance Company Life Annuity. Accounts at each bank institution are insured by the Federal Deposit Insurance Corporation (FDIC) for up to [redacted] The excess deposits reported by the bank over the amounts insured by FDIC totaled [redacted] The uninsured balances with respect to the Zurich Money Fund, Zurich Government Money Fund, and Mass Mutual Insurance Company Life Annuity totaled [redacted]

Note 11 - Pension Plan

The company's employees participate under the 401(k) plan of a related party affiliate. For the year 2002, the Board of Directors of the related party affiliate had decided to match [redacted] of the amounts contributed by employees eligible under the plan up to [redacted] of their compensation after three years of vesting. Pension expense for the year ended December 31, 2002 was [redacted]

ComTech 21, LLC

Schedule of Operating Expenses

	For the Year Ended December 31, 2002	Percent to Revenue For the Year Ended December 31, 2002
Operating Expenses:		
Consulting services	$ [redacted]	[redacted]%
Administrative wages	[redacted]	[redacted]%
Telephone	[redacted]	[redacted]%
Office supplies and expense	[redacted]	[redacted]%
Rent	[redacted]	[redacted]%
Utilities	[redacted]	[redacted]%
Depreciation	[redacted]	[redacted]%
Payroll taxes	[redacted]	[redacted]%
Auto, travel and meals	[redacted]	[redacted]%
Professional fees	[redacted]	[redacted]%
Donations	[redacted]	[redacted]%
Employee benefits	[redacted]	[redacted]%
Bank charges	[redacted]	[redacted]%
Postage and express mail	[redacted]	[redacted]%
Bad debt expense	[redacted]	[redacted]%
Advertising and promotion	[redacted]	[redacted]%
Dues and subscriptions	[redacted]	[redacted]%
Commissions	[redacted]	[redacted]%
Carrier charges	[redacted]	[redacted]%
Service bureau fees	[redacted]	[redacted]%
Pension expense	[redacted]	[redacted]%
Application, tariff and license fees	[redacted]	[redacted]%
Collection fees	[redacted]	[redacted]%
Total Operating Expenses	$[redacted]	[redacted]

See accompanying notes and accountants' report.

ComTech 21, LLC

Financial Statements

Year Ended
December 31, 2001

ComTech 21, LLC

Financial Statements

Year Ended
December 31, 2001

TABLE OF CONTENTS

MARENNA, PIA
AND ASSOCIATES LLC
certified public accountants and consultants

Joseph P. Marenna, CPA, CFE
*Kenneth J. Pia, Jr., CPA, ASA, CBA, CVA**
Michele A. Spence, CPA
Joseph A. DeCusati, CPA
** also licensed in New York*

To The Member
ComTech 21, LLC
Wallingford, Connecticut

We have reviewed the accompanying balance sheet of ComTech 21, LLC (single member limited liability company taxed as a corporation) as of December 31, 2001, and the related statement of operations and member equity and statement of cash flows for the year then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. All information included in these financial statements is the representation of the management of ComTech 21, LLC.

A review consists principally of inquiries of company personnel and analytical procedures applied to financial data. It is substantially less in scope than an audit in accordance with generally accepted auditing standards, the objective of which is the expression of an opinion regarding the financial statements taken as a whole. Accordingly, we do not express such an opinion.

Based on our review, we are not aware of any material modifications that should be made to the December 31, 2001, financial statements in order for them to be in conformity with generally accepted accounting principles.

Our review was made for the purpose of expressing limited assurance that there are no material modifications that should be made to the financial statements in order for them to be in conformity with generally accepted accounting principles. The information included in the accompanying schedule of operating expenses is presented only for supplementary analysis purposes. Such information has been subjected to the inquiry and analytical procedures applied in the review of the basic financial statements, and we are not aware of any material modifications that should be made thereto.

Marenna, Pia Associates

Marenna, Pia & Associates, LLC
Certified Public Accountants

February 21, 2002

EMAIL: ...@marennapia.com

ComTech 21, LLC

Balance Sheet

	As of December 31, 2001
Assets	
Current Assets:	
Cash and cash equivalents	$ [redacted]
Accounts receivable (net of allowance for doubtful accounts o[redacted]	[redacted]
Prepaid expenses	
Deferred interest - current portion	
Total Current Assets	[redacted]
Property and Equipment:	
Computer equipment	[redacted]
Less: Accumulated depreciation	
Total Property and Equipment - Net Book Value	[redacted]
Other Assets:	
Intangible assets - net of accumulated amortization of [redacted]	[redacted]
Deferred interest - net of current portion	
Total Other Assets	[redacted]
Total Assets	$ [redacted]

See accompanying notes and accountants' report.

ComTech 21, LLC

Balance Sheet

Liabilities and Member Equity	As of December 31, 2001
Current Liabilities:	
Accounts payable	$ [redacted]
Taxes payable	
Accrued payroll	
Note payable - related party	
Capital lease obligation - current portion	
Note payable	
Accrued expenses	
Total Current Liabilities	[redacted]
Noncurrent Liabilities:	
Capital lease obligation - net of current portion	[redacted]
Total Noncurrent Liabilities	[redacted]
Total Liabilities	[redacted]
Member Equity:	
Paid in capital	[redacted]
Retained earnings	
Total Member Equity	[redacted]
Total Liabilities and Member Equity	$ [redacted]

See accompanying notes and accountants' report.

ComTech 21, LLC

Statement of Operations and Member Equity

	For the Year Ended December 31, 2001	Percent to Revenue For the Year Ended December 31, 2001
Revenue	$ [redacted]	[redacted]
Operating Expenses	[redacted]	[redacted]
Income From Operations	[redacted]	[redacted]
Other Income (Expense):		
Dividend income	[redacted]	[redacted]
Interest income		
Interest expense		
Total Other Income (Expenses) - Net	[redacted]	[redacted]
Income Before Provision for Income Taxes	[redacted]	[redacted]
Provision for Income Taxes:		
State income taxes	[redacted]	[redacted]
Total Provision for Income Taxes	[redacted]	
Net Income	[redacted]	[redacted]
Member Equity:		
Beginning of the year	-	
End of the year	$ [redacted]	

See accompanying notes and accountants' report.

ComTech 21, LLC

Statement of Cash Flows

	For the Year Ended December 31, 2001
Cash Flows from Operating Activities:	
Net income	$ [redacted]
Adjustments to Reconcile Net Income to Net Cash Provided by (Used in) Operating Activities:	
Depreciation	[redacted]
Amortization	
Provision for bad debts	
(Increase) Decrease in Operating Assets:	
Accounts receivable	[redacted]
Prepaid expenses	
Deferred interest	
Increase (Decrease) in Operating Liabilities:	
Accounts payable	[redacted]
Taxes payable	
Accrued payroll	
Accrued expenses	
Total adjustments	
Net Cash Provided by (Used in) Operating Activities	[redacted]
Cash Flows from Investing Activities:	
Acquisitions of property and equipment	[redacted]
Net Cash Provided by (Used in) Investing Activities	[redacted]

See accompanying notes and accountants' report.

ComTech 21, LLC

Statement of Cash Flows (Continued)

	For the Year Ended December 31, 2001
Cash Flows from Financing Activities:	
Payments made on note payable to related party	[redacted]
Payments made on note payable	([redacted]
Capital contributed by parent company	[redacted]
Payments made on capital lease obligation	[redacted]
Net Cash Provided by (Used in) Financing Activities	[redacted]
Net Increase (Decrease) in Cash and Cash Equivalents	[redacted]
Cash and Cash Equivalents - Beginning of the year	-
Cash and Cash Equivalents - End of the year	$ [redacted]

Supplemental Disclosures of Cash Flows Information:

Cash paid during the year for:	
Interest	$ [redacted]
Income Taxes	$ -

Noncash Investing and Financing Activities:

During the year ended December 31, 2001, the company entered into a thirty six month capital lease obligation for computer equipment. The cost of the computers recorded was $[redacted] the deferred interest was [redacted] and the obligation was [redacted]

On January 1, 2001, the company acquired a customer list and trade accounts receivable of a related party affiliate for a total of [redacted] The related party affiliate took back a note with interest only at current applicable federal rates. On December 1, 2001, a principal payment of [redacted] was paid towards this note balance.

During 2001, the company acquired a customer list from Nextel Communications, Inc. for [redacted] The company paid a $[redacted] down payment and is paying the balance of [redacted] in 2002.

See accompanying notes and accountants' report.

ComTech 21, LLC

Notes to Financial Statements
December 31, 2001

Note 1 - Summary of Significant Accounting Policies

Business Activities - ComTech 21, LLC was formed for the purpose of providing long distance telephone retail services.

Use of Estimates - The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and contingent assets and liabilities at the date of the financial statement, and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

Property and Equipment - Property and equipment are recorded at cost and are depreciated over their estimated useful lives of five to seven years. When an asset is sold or otherwise disposed of, the cost and related accumulated depreciation are removed from the respective accounts and the resulting gain or loss is reflected in earnings. Expenditures for maintenance, repairs and improvements, which do not materially extend the useful lives of the assets, are charged to earnings when incurred.

Depreciation - Depreciation is computed using principally the straight line method for financial reporting and accelerated methods for federal income tax reporting purposes.

Cash and Cash Equivalents - For purposes of the statement of cash flows, the company considers time deposits, certificates of deposit and all highly liquid debt instruments with a maturity of three months or less to be cash equivalents.

Accounts Receivable - An allowance for doubtful accounts is computed based on historical experience. The balance for doubtful accounts was [redacted] as of December 31, 2001.

Note 2 - Provision for Income Taxes

ComTech 21, LLC is a wholly owned subsidiary of Prescient, LLC and files a consolidated tax return. Because of the tariff requirements for long distance providers, ComTech 21, LLC is registered to do business in most all of the United States. Therefore, the state tax provision of [redacted] includes all the various state's minimum corporate taxes.

ComTech 21, LLC

Notes to Financial Statements
December 31, 2001

Note 3 - Related Party Transactions

ComTech 21, LLC incurred billing and administrative support service bureau fees o[redacted] to Profitec Billing Services, Inc., which is a related party affiliate.

ComTech 21, LLC occupies space at the headquarters and administrative offices of Profitec Billing Services, Inc., a related party affiliate.

On January 1, 2001, ComTech 21, LLC acquired the long distance retail trade accounts receivable of Equality, Inc., which is a related party affiliate, for [redacted] In addition, ComTech 21, LLC acquired the long distance retail customer list of Equality, Inc. for [redacted]

Note 4 - Member Equity/Capital

The members of Prescient, LLC, the parent limited liability company, are Minervino Group, LLC and Javva Partners, LLC. In the year 2001 [redacted] units owned by Minervino Group, LLC were sold to Javva Partners, LLC. Prescient's ownership now consists o[redacted] units owned by Minervino Group, LLC and [redacted] units owned by Javva Partners, LLC for a total of [redacted] units.

Note 5 - Capital Lease Obligation

In May 2001, computer equipment with a cost of $15,033 was financed under a thirty-six month capital lease with Citicapital. The monthly payment is $417.58.

The following is a schedule of future minimum payments required under the lease:

For the Years Ending December 31,	
2[redacted]2	$ [redacted]
2003	
2004	
2005 and thereafter	
Total minimum lease payments	$ [redacted]

ComTech 21, LLC

Notes to Financial Statements
December 31, 2001

Note 6 - Intangible Assets

Intangible assets include customer lists with a cost of [redacted]. These lists are currently being amortized over five years using the straight-line method of accounting for financial reporting purposes. Amortization expense for the year ended December 31, 2001 was [redacted].

Note 7 - Other Matters

On January 1, 2001, the company acquired the customer list and trade accounts receivable of a related party affiliate for a total of [redacted] The related party affiliate took back a note with interest only at current applicable federal rates. The balance of the demand note is [redacted]

In August of 2001, the company acquired a customer list from Nextel Communications, Inc. for [redacted]. The company paid a [redacted] down payment and is paying the remaining balance of [redacted] 2002.

Note 8 - Advertising Costs

The company has a policy of expensing advertising costs as incurred. Advertising costs of [redacted] were charged to expense in the year ended December 31, 2001.

Note 9 - Concentration of Credit Risks

Financial instruments that potentially subject the company to concentrations of credit risks consist principally of temporary cash investments. The company places its temporary cash investments with several banks located in Connecticut and with Zurich Money Fund, and Zurich Government Money Fund. Accounts at each bank institution are insured by the Federal Deposit Insurance Corporation (FDIC) for up to [redacted] The excess deposits reported by the bank over the amounts insured by FDIC totaled [redacted] The uninsured balances with respect to the Zurich Money Fund and Zurich Government Money Fund totaled [redacted].

ComTech 21, LLC

Notes to Financial Statements

December 31, 2001

Note 10 - Pension Plan

The company's employees participate under the 401(k) plan of a related party affiliate. For the year 2001, the Board of Directors of the related party affiliate had decided to match [redacted] of the amounts contributed by employees eligible under the plan up to [redacted] of their compensation after three years of vesting.

ComTech 21, LLC

Schedule of Operating Expenses

	For the Year Ended December 31, 2001	Percent to Revenue For the Year Ended December 31, 2001
Operating Expenses:		
Administrative wages	[redacted]	[redacted]%
Payroll service fees	[redacted]	[redacted]%
Telephone	[redacted]	[redacted]%
Office supplies and expense	[redacted]	[redacted]%
Depreciation	[redacted]	[redacted]%
Amortization	[redacted]	[redacted]%
Payroll taxes	[redacted]	[redacted]%
Auto, travel and meals	[redacted]	[redacted]%
Professional fees	[redacted]	[redacted]%
Donations	[redacted]	[redacted]%
Employee benefits	[redacted]	[redacted]%
Bank charges	[redacted]	[redacted]%
Postage and express mail	[redacted]	[redacted]%
Bad debt expense	[redacted]	[redacted]%
Advertising and promotion	[redacted]	[redacted]%
Dues and subscriptions	[redacted]	[redacted]%
Commissions	[redacted]	[redacted]%
Carrier charges	[redacted]	[redacted]%
Service bureau fees	[redacted]	[redacted]%
Pension expense	[redacted]	[redacted]%
Application and tariff fees	[redacted]	[redacted]%
Licenses and fees	[redacted]	[redacted]%
Collection fees	[redacted]	[redacted]%
Total Operating Expenses	$ [redacted]	[redacted]