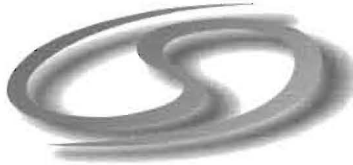


ORIGINAL

040220-TI



S&S Communications Corp.
Smart Network Solutions

Date, Monday, March 01, 2004

VIA U.S. MAIL

Florida Public Service Commission
Division of Records and Reporting
2540 Shumard Oak Blvd.
Tallahassee, Florida 32399-0850
(850) 413-6770

DISTRIBUTION CENTER
04 MAR 11 AM 11:40

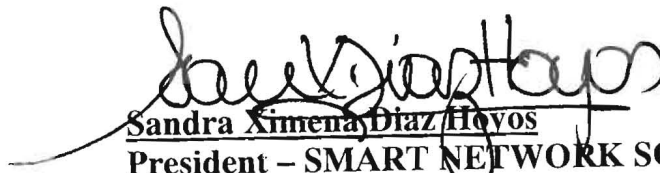
Reference: Application for IXC License

Dear Sir or Madam:

Enclosed please find a copy of the company I am working for on the application, VoIP Corp, for an IXC license. I am confident that a review of my application will prove to be well worth your time.

Please feel free to contact me at the above number or email address should you have any additional questions. Thank you for your time.

With best regards,


Sandra Jimena Diaz Hoyos

President - SMART NETWORK SOLUTIONS
Direct Telephone: +1 305 808.7354 x 111
Direct Fax: +1 305 402.5940
Email: sandra@snscomm.com

Check received with filing and forwarded to Fiscal for deposit. Fiscal to forward deposit information to Records.

Initials of person who forwarded check:


DOCUMENT NUMBER-DATE

03408 MAR 11 20

FPSC-COMMISSION CLERK

Original Tariff Sheet forwarded to CUP.
Enclosure as stated

Smart Network Solutions Comm
444 Brickell Ave, Suite 612
Miami, Fl 33131 - USA
Tel. 305-808 7361 / 54 - 305-532 5516
Fax. 305-402 5940
Email: info@snscomm.com

website: www.snscomm.com

VoIP™
The Internet Phone Company

7091 Grand National Drive
Suite 102
Orlando, FL 32819
(407)-402-8675

**To: Florida Public Service Commission
Division of Records and Reporting**

From: VoIP Corp

**Subject: Authorizing Smart Network Solutions Communication Corp
to apply for IXC and CLEC Licenses on our behalf.**

Date: 02/24/2004

**This letter is to certify that VoIP CORP does authorize Smart Network Solutions
Communication Corp to apply for IXC and CLEC Licenses on our behalf.**


Mohammad Khan

VP VoIP CORP



Smart is VoIP - VoIP is Smart

S&S Communications Corp.
Smart Network Solutions

"Networking Tomorrow's World"

FAX COVER SHEET
SMART NETWORK SOLUTIONS COMM. CORP
Tel. +305.808.7354 - Fax. +1.305.402.5940

CONFIDENTIAL INFORMATION - INFORMACION CONFIDENCIAL	
TO: MOHAMMAD KHAN VOIP CORP	DATE - DIA: Saturday, March 06, 2004 Sábado, 06 de Marzo de 2004
PROJECT / REFERENCE : IXC LICENSE DOCS	START: 17:15:33 - 5:15:33 p.m.
FASCIMILE NUMBER: +1.407.903.1173	FROM: SANDRA XIMENA DIAZ HOYOS PRESIDENT

Reference: QUESTIONS

Dear Mohammad:

Enclosed please find the IXC DOCS .

Please feel free to contact me at the above number or email address should you have any additional questions. Thank you for your time.

With best regards,

Sandra Ximena Diaz Hoyos
President
SMART NETWORK SOLUTIONS

Email. sandra@snscomm.com

Enclosure as stated

444 Brickell Avenue, Suite 612, Miami, FL 33131 - USA Tel. +1.305.808.7354	- 1 / 1 -
Fax. +1.305.402.5940 - Email info@snscomm.com	

**** FLORIDA PUBLIC SERVICE COMMISSION ****

DIVISION OF COMPETITIVE MARKETS AND ENFORCEMENT
CERTIFICATION

**Application Form for Authority to Provide
Interexchange Telecommunications Service
Between Points Within the State of Florida**

Instructions

- ◆ This form is used as an application for an original certificate and for approval of assignment or transfer of an existing certificate. In the case of an assignment or transfer, the information provided shall be for the assignee or transferee (See Page 17).
- ◆ Print or Type all responses to each item requested in the application and appendices. If an item is not applicable, please explain why.
- ◆ Use a separate sheet for each answer which will not fit the allotted space.
- ◆ Once completed, submit the original and six (6) copies of this form along with a non-refundable application fee of **\$250.00** to:

**Florida Public Service Commission
Division of the Commission Clerk and Administrative Services
2540 Shumard Oak Blvd.
Tallahassee, Florida 32399-0850
(850) 413-6770**

Note: **No filing fee is required** for an assignment or transfer of an existing certificate to another company.

- ◆ If you have questions about completing the form, contact:

**Florida Public Service Commission
Division of Competitive Markets and Enforcement
Certification
2540 Shumard Oak Blvd.
Tallahassee, Florida 32399-0850
(850) 413-6600**

1. This is an application for \checkmark (check one):
- Original certificate** (new company).
 - Approval of transfer of existing certificate:** Example, a non-certificated company purchases an existing company and desires to retain the original certificate of authority.
 - Approval of assignment of existing certificate:** Example, a certificated company purchases an existing company and desires to retain the certificate of authority of that company.
 - Approval of transfer of control:** Example, a company purchases 51% of a certificated company. The Commission must approve the new controlling entity.

2. Name of company:

VOIP CORP

3. Name under which applicant will do business (fictitious name, etc.):

VOIP TM

4. Official mailing address (including street name & number, post office box, city, state, zip code):

7091 GRAND NATIONAL DRIVE, SUITE 102

ORLANDO,

FL 32819

5. Florida address (including street name & number, post office box, city, state, zip code):

7091 GRAND NATIONAL DRIVE, SUITE 102

ORLANDO,

FL 32819

6. Select type of business your company will be conducting (check all that apply):

- Facilities-based carrier** - company owns and operates or plans to own and operate telecommunications switches and transmission facilities in Florida.
- Operator Service Provider** - company provides or plans to provide alternative operator services for IXCs; or toll operator services to call aggregator locations; or clearinghouse services to bill such calls.
- Reseller** - company has or plans to have one or more switches but primarily leases the transmission facilities of other carriers. Bills its own customer base for services used.
- Switchless Rebiller** - company has no switch or transmission facilities but may have a billing computer. Aggregates traffic to obtain bulk discounts from underlying carrier. Rebills end users at a rate above its discount but generally below the rate end users would pay for unaggregated traffic.
- Multi-Location Discount Aggregator** - company contracts with unaffiliated entities to obtain bulk/volume discounts under multi-location discount plans from certain underlying carriers, then offers resold service by enrolling unaffiliated customers.
- Prepaid Debit Card Provider** - any person or entity that purchases 800 access from an underlying carrier or unaffiliated entity for use with prepaid debit card service and/or encodes the cards with personal identification numbers.

7. Structure of organization;

- | | |
|--|---|
| <input type="checkbox"/> Individual | <input checked="" type="checkbox"/> Corporation |
| <input type="checkbox"/> Foreign Corporation | <input type="checkbox"/> Foreign Partnership |
| <input type="checkbox"/> General Partnership | <input type="checkbox"/> Limited Partnership |
| <input type="checkbox"/> Other _____ | |

8. **If individual**, provide:

Name: _____

Title: _____

Address: _____

City/State/Zip: _____

Telephone No.: _____ Fax No.: _____

Internet E-Mail Address: _____

Internet Website Address: _____

9. **If incorporated in Florida**, provide proof of authority to operate in Florida:

(a) **The Florida Secretary of State Corporate Registration number:**
G040113900199

10. **If foreign corporation**, provide proof of authority to operate in Florida:

(a) **The Florida Secretary of State Corporate Registration number:**

11. **If using fictitious name-d/b/a**, provide proof of compliance with fictitious name statute (Chapter 865.09, FS) to operate in Florida:

(a) **The Florida Secretary of State fictitious name registration number:**

12. **If a limited liability partnership**, provide proof of registration to operate in Florida:

(a) **The Florida Secretary of State registration number:** _____

13. **If a partnership**, provide name, title and address of all partners and a copy of the partnership agreement.

Name: _____

Title: _____

Address: _____

City/State/Zip: _____

Telephone No.: _____ Fax No.: _____

Internet E-Mail Address: _____

Internet Website Address: _____

14. **If a foreign limited partnership**, provide proof of compliance with the foreign limited partnership statute (Chapter 620.169, FS), if applicable.

(a) The Florida registration number: _____

15. Provide **F.E.I. Number** (if applicable): 41-2123344

16. Provide the following (if applicable):

(a) Will the name of your company appear on the bill for your services?
() Yes () No

(b) If not, who will bill for your services?

Name: _____

Title: _____

Address: _____

City/State/Zip: _____

Telephone No.: _____ Fax No.: _____

(c) How is this information provided?

17. Who will receive the bills for your service?

- | | |
|---|---|
| <input checked="" type="checkbox"/> Residential Customers | <input checked="" type="checkbox"/> Business Customers |
| <input type="checkbox"/> PATs providers | <input type="checkbox"/> PATs station end-users |
| <input type="checkbox"/> Hotels & motels | <input type="checkbox"/> Hotel & motel guests |
| <input type="checkbox"/> Universities | <input type="checkbox"/> Universities dormitory residents |
| <input type="checkbox"/> Other: (specify) _____ | |

18. Who will serve as liaison to the Commission with regard to the following?

(a) The application:

Name: MOHAMMAD KHAN

Title: PRESIDENT

7091 GRAND NATIONAL DRIVE, SUITE 102

ORLANDO,

FL 32819

Telephone No.: 407.402.8675 Fax No.: 407.903.1173

Internet E-Mail Address: VOIPTM@YAHOO.COM

Internet Website Address: www.

(c) is certificated to operate as an interexchange telecommunications company.

(d) has been denied authority to operate as an interexchange telecommunications company and the circumstances involved.

(e) has had regulatory penalties imposed for violations of telecommunications statutes and the circumstances involved.

(f) has been involved in civil court proceedings with an interexchange carrier, local exchange company or other telecommunications entity, and the circumstances involved.

20. Indicate if any of the officers, directors, or any of the ten largest stockholders have previously been:

(a) adjudged bankrupt, mentally incompetent, or found guilty of any felony or of any crime, or whether such actions may result from pending proceedings. If so, please explain.

(b) an officer, director, partner or stockholder in any other Florida certificated telephone company. If yes, give name of company and relationship. If no longer associated with company, give reason why not.

21. The applicant will provide the following interexchange carrier services \checkmark (check all that apply):

a. _____ MTS with distance sensitive per minute rates

- _____ Method of access is FGA
_____ Method of access is FGB
_____ Method of access is FGD
 _____ Method of access is 800

b. _____ MTS with route specific rates per minute

- _____ Method of access is FGA
_____ Method of access is FGB
_____ Method of access is FGD
 _____ Method of access is 800

c. _____ MTS with statewide flat rates per minute (not distance sensitive)

_____ Method of access is FGA

_____ Method of access is FGB

_____ Method of access is FGD

Method of access is 800

d. _____ MTS for pay telephone service providers

e. _____ Block-of-time calling plan (Reach Out
Florida, Ring America, etc.).

f. 800 service (toll free)

g. _____ WATS type service (bulk or volume discount)

_____ Method of access is via dedicated facilities

_____ Method of access is via switched facilities

h. _____ Private line services (Channel Services)
(For ex. 1.544 mbs., DS-3, etc.)

i. _____ Travel service

_____ Method of access is 950

_____ Method of access is 800

j. _____ 900 service

k. _____ Operator services

_____ Available to presubscribed customers

_____ Available to non presubscribed customers (for example, to
patrons of hotels, students in universities, patients in
hospitals).

_____ Available to inmates

1. **Services included are:**

- _____ Station assistance
- _____ Person-to-person assistance
- _____ Directory assistance
- _____ Operator verify and interrupt
- _____ Conference calling

22. Submit the proposed tariff under which the company plans to begin operation. Use the format required by Commission Rule 25-24.485 (example enclosed).

23. Submit the following:

A. Managerial capability; give resumes of employees/officers of the company that would indicate sufficient managerial experiences of each.

B. Technical capability; give resumes of employees/officers of the company that would indicate sufficient technical experiences or indicate what company has been contracted to conduct technical maintenance.

C. Financial capability.

The application should contain the applicant's audited financial statements for the most recent 3 years. If the applicant does not have audited financial statements, it shall so be stated.

The unaudited financial statements should be signed by the applicant's chief executive officer and chief financial officer affirming that the financial statements are true and correct and should include:

1. the balance sheet;
2. income statement; and
3. statement of retained earnings.

NOTE: *This documentation may include, but is not limited to, financial statements, a projected profit and loss statement, credit references, credit bureau reports, and descriptions of business relationships with*

financial institutions.

Further, the following (which includes supporting documentation) should be provided:

1. **A written explanation** that the applicant has sufficient financial capability to provide the requested service in the geographic area proposed to be served.
2. **A written explanation** that the applicant has sufficient financial capability to maintain the requested service.
3. **A written explanation** that the applicant has sufficient financial capability to meet its lease or ownership obligations.

THIS PAGE MUST BE COMPLETED AND SIGNED

APPLICANT ACKNOWLEDGMENT STATEMENT

- 1. REGULATORY ASSESSMENT FEE:** I understand that all telephone companies must pay a regulatory assessment fee in the amount of .15 of one percent of its gross operating revenue derived from intrastate business. Regardless of the gross operating revenue of a company, a minimum annual assessment fee of \$50 is required.
- 2. APPLICATION FEE:** I understand that a non-refundable application fee of \$250.00 must be submitted with the application.

UTILITY OFFICIAL:

Mohammad Khan

Print Name

Vice President

Title



Signature

03/08/04

Date

(407)-402-8675 (407)-903-1173

Telephone No.

Fax No.

Address:

7091 Grand National Dr

Suite 102,
Orlando, FL 32819

THIS PAGE MUST BE COMPLETED AND SIGNED

FORM PSC/CMU 31 (12/96)
Required by Commission Rule Nos. 25.24-470,
25-24.471, and 25-24.473, 25-24.480(2).

CUSTOMER DEPOSITS AND ADVANCE PAYMENTS

A statement of how the Commission can be assured of the security of the customer's deposits and advance payments may be provided in one of the following ways (applicant, please check one):

- () The applicant will **not** collect deposits nor will it collect payments for service more than one month in advance.
- () The applicant intends to collect deposits and/or advance payments for more than one month's service and will file and maintain a surety bond with the Commission in an amount equal to the current balance of deposits and advance payments in excess of one month.
(The bond must accompany the application.)

UTILITY OFFICIAL:

Name: MOHAMMAD KHAN

Title: PRESIDENT

7091 GRAND NATIONAL DRIVE, SUITE 102

ORLANDO,

FL 32819

Telephone No.: 407.402.8675 Fax No.: 407.903.1173

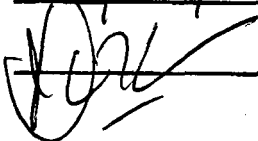
Internet E-Mail Address: VOIPTM@YAHOO.COM

Internet Website Address: www.

DATE

03/08/04

SIGNATURE



THIS PAGE MUST BE COMPLETED AND SIGNED

AFFIDAVIT

By my signature below, I, the undersigned officer, attest to the accuracy of the information contained in this application and attached documents and that the applicant has the technical expertise, managerial ability, and financial capability to provide interexchange telecommunications service in the State of Florida. I have read the foregoing and declare that, to the best of my knowledge and belief, the information is true and correct. I attest that I have the authority to sign on behalf of my company and agree to comply, now and in the future, with all applicable Commission rules and orders.

Further, I am aware that, pursuant to Chapter 837.06, Florida Statutes, "Whoever knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his official duty shall be guilty of a misdemeanor of the second degree, punishable as provided in s. 775.082 and s. 775.083."

UTILITY OFFICIAL:

Mohammad Khan

Print Name

Vice-President

Title

(407) 402-8675

Telephone No.



Signature

03/08/04

Date

(407)-903-1173

Fax No.

Address: 7091 Grand National Dr, Suite 102
Orlando, FL 32819

CURRENT FLORIDA INTRASTATE SERVICES

Applicant **has** () or **has not** (X) previously provided intrastate telecommunications in Florida.

If the answer is has, fully describe the following:

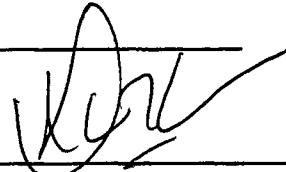
a) What services have been provided and when did these services begin?

b) If the services are not currently offered, when were they discontinued?

UTILITY OFFICIAL:

Mohammad Khan

Print Name



Signature

Vice President

Title

03/08/04.

Date

(407) - 402 - 8675

Telephone No.

(407) - 903 - 1173

Fax No.

Address: 7091 Grand National Dr, Suite 102
Orlando, FL 32819

CERTIFICATE TRANSFER, OR ASSIGNMENT STATEMENT

I, (Name) _____,

(Title) _____ of _____
(Name of Company)

and current holder of Florida Public Service Commission Certificate Number

_____, have reviewed this application and join in the petitioner's request for a:

() transfer

() assignment

of the above-mentioned certificate.

UTILITY OFFICIAL:

Mohammad Khan

Print Name



Signature

Vice-President

Title

03/08/04

Date

(407) 402-8675

Telephone No.

(407)-903-1173

Fax No.

Address: 7091 Grand National Dr, Suite 102
Orlando, FL 32819.

INTER EXCHANGE SERVICES TARIFFTITLE SHEETFLORIDA TELECOMMUNICATIONS TARIFF

This Tariff contains the descriptions, regulations, and rates applicable to the furnishing of service and facilities for alternative local exchange telecommunications services provided by VOIP CORP. with principal offices at 7091 GRAND NATIONAL DRIVE, SUITE 102, ORLANDO, FL 32819. This Tariff applies for services furnished within the state of Florida. This Tariff is on file with the Florida Public Service Commission, and copies may be inspected, during normal business hours, at the Company's principal place of business.

ISSUED: 3/1/2004

EFFECTIVE: _____

By:

Sandra Ximena Diaz, Consultant, sandra@snscomm.com
7091 GRAND NATIONAL DRIVE, SUITE 102,
ORLANDO, FL 32819

INTER EXCHANGE SERVICES TARIFF

CHECK SHEET

The sheets listed below, which are inclusive on this list, 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 at the bottom of this page.

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

ISSUED: 3/1/2004

EFFECTIVE: _____

By:

Sandra Ximena Diaz, Consultant, sandra@snscomm.com
7091 GRAND NATIONAL DRIVE, SUITE 102,
ORLANDO, FL 32819

INTER EXCHANGE SERVICES TARIFF

TABLE OF CONTENTS

Title Sheet... ..	1
Check Sheet... ..	2
Table of Contents... ..	3
Symbols Sheet... ..	4
Tariff Format Sheets... ..	5
Section 1 – Technical Terms and Abbreviations... ..	7
Section 2 – Rules and Regulations... ..	10
Section 3 – Service Description... ..	18
Section 4 – Rates... ..	23

ISSUED: 3/1/2004

EFFECTIVE: _____

By:

Sandra Ximena Diaz, Consultant, sandra@snscomm.com
7091 GRAND NATIONAL DRIVE, SUITE 102,
ORLANDO, FL 32819

INTER EXCHANGE SERVICES TARIFF

SYMBOLS SHEET

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

D – Delete or Discontinue

I – Change Resulting In An Increase to A Customer’s Bill

M – Moved From Another Tariff Location

N – New

R – Change Resulting In A Reduction To A Customer’s Bill

T – Change in Text Or Regulation But No Change In A Rate Or Charge

ISSUED: 3/1/2004

EFFECTIVE: _____

By:

Sandra Ximena Diaz, Consultant, sandra@snscomm.com
7091 GRAND NATIONAL DRIVE, SUITE 102,
ORLANDO, FL 32819

INTER EXCHANGE SERVICES TARIFFTARIFF FORMAT SHEETS

- A. Sheet Numbering – Sheet numbers appear in the upper right corner of the page. Sheets are numbered sequentially. However, new sheets are occasionally added to the Tariff. When a new sheet is added between sheets already in effect, a decimal is added. For example, a new sheet added between sheets 14 and 15 would be 14.1.
- B. Sheet Revision Numbers – Revision numbers also appear in the upper right corner of each page. These numbers are used to determine the most current sheet version on file with the FPSC. For example, the 4th revised Sheet 14 cancels the 3rd revised Sheet 14. Because of various suspension periods, deferrals, etc, the FPSC follows in their Tariff approval process, the most current sheet number on file with the Commission is not always the Tariff page in effect. Consult the Check Sheet for the sheet currently 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: 3/1/2004

EFFECTIVE: _____

By:

Sandra Ximena Diaz, Consultant, sandra@snscomm.com
7091 GRAND NATIONAL DRIVE, SUITE 102,
ORLANDO, FL 32819

INTER EXCHANGE SERVICES TARIFF

TARIFF FORMAT SHEETS

- D. Check Sheets – When a Tariff filing is made with the FPSC, an updated check sheet accompanies the Tariff filing. The check sheet lists the sheet contained in the Tariff, with a cross reference to the current revision number. When new pages are added, the check sheets are changed to reflect the revision. All revisions made in a given filing are designated by an asterisk (*). There will be no other symbols used on this page if these are the only changes made to it (i.e., the format, etc. remains the same, just revised revision levels on some pages). The Tariff user should refer to the latest check sheet to find out if a particular sheet is the most current on file with the FPSC.

ISSUED: 3/1/2004

EFFECTIVE: _____

By:

Sandra Ximena Diaz, Consultant, sandra@snscomm.com
7091 GRAND NATIONAL DRIVE, SUITE 102,
ORLANDO, FL 32819

INTER EXCHANGE SERVICES TARIFF

SECTION 1 – TECHNICAL TERMS AND ABBREVIATIONS

Access Line: An arrangement which connects the customer's location to a VOIP CORP network switching center.

Authorization Code: A numerical code, one or more of which may be assigned to a customer, to enable the Company to identify the origin of the Customer so it may rate and bill the call. Automatic Number Identification is used as the Authorization Code when possible.

Automatic Number Identification: A method of identifying the telephone number of the calling party also known as ANI.

Company or Carrier: VOIP CORP

Customer: The person, firm, corporation or other entity which orders service and is responsible for payment of charges due and compliance with the Company's Tariff regulations.

Day: From 8:00 A.M. up to, but not including 5:00 P.M. local time, Saturday through Friday.

Evening: From 5:00 P.M. up to, but not including 11:00 P.M. local time, Saturday through Friday.

ISSUED: 3/1/2004

EFFECTIVE: _____

By: Sandra Ximena Diaz, Consultant, sandra@snscomm.com
7091 GRAND NATIONAL DRIVE, SUITE 102,
ORLANDO, FL 32819

INTER EXCHANGE SERVICES TARIFFSECTION 1 – TECHNICAL TERMS AND ABBREVIATIONS (Continued)

- Holidays:** VOIP CORP recognized holidays are: New Year's Day, Memorial Day, and July 4th, Labor Day, Thanksgiving and Christmas Day.
- Nights/Weekends:** From 11:00 P.M. up to, but not including 8:00 A.M. Saturday through Friday, and 8:00 A.M. Saturday up to, but not including 5:00 P.M. Saturday
- Prepaid Account:** An inventory of telecom units purchased in advance by the Customer, and associated with one and only one Authorization Code.
- Prepaid Calling Card:** A card issued by the Company containing an Authorization Code, which enables calls to be processed providing the Customer has paid for such service in advance, logs activity and maintains Customer's balance for the associated Authorization Code.
- Resp. Org.:** Responsible Organization or entity identified by an 800 or 800 type service provider that manages and administers records in the 800 or 800 type database and management system.

SECTION 1 – TECHNICAL TERMS AND ABBREVIATIONS (Continued)

ISSUED: 3/1/2004

EFFECTIVE: _____

By: Sandra Ximena Diaz, Consultant, sandra@snscomm.com
7091 GRAND NATIONAL DRIVE, SUITE 102,
ORLANDO, FL 32819

INTER EXCHANGE SERVICES TARIFF

Underlying Carrier: The telecommunications carrier whose network facilities provide the technical capacity and capability necessary for the transmission and reception of Customer's telecommunication traffic.

ISSUED: 3/1/2004

EFFECTIVE: _____

By:

Sandra Ximena Diaz, Consultant, sandra@snscomm.com
7091 GRAND NATIONAL DRIVE, SUITE 102,
ORLANDO, FL 32819

INTER EXCHANGE SERVICES TARIFFSECTION 2 – RULES AND REGULATIONS

2.1 GENERAL RULES AND REGULATIONS

The Company's services and facilities are furnished for communications originating at specified points within the State of Florida under terms of this Tariff.

The Company installs, operates and maintains the communications services provided herein in accordance with the terms and conditions set forth under this Tariff. It may act as the customer's agent for ordering access connection facilities provided by other carriers or entities when authorized by the customer, to allow connection of a customer's location to the Company's network. The customer shall be responsible for all charges due for such service arrangement.

2.2 TERM

2.2.1 The Company's services and facilities are provided on a monthly basis unless ordered on an alternate basis, and are available twenty-four hours per day, seven days per week.

2.3 LIMITATIONS

2.3.1. Service is offered subject to the availability of facilities and provisions of this Tariff.

2.3.2. The Company reserves the right to discontinue furnishing service or limit the use of service necessitated by conditions beyond its control; or when the customer is using the service in violation of the law or provisions of this Tariff.

2.3.3. All facilities provided under this Tariff are directly controlled by the Company and the customer may not transfer or assign the use of service or facilities, except with the expressed written consent of the Company. Such transfer or assignment shall only apply where there is no interruption of the use or location of the service or facilities.

2.3.4 Prior Written permission from the Company is required before any assignment or transfer is allowed. All regulations and conditions contained in this

ISSUED: 3/1/2004

EFFECTIVE: _____

By:

Sandra Ximena Diaz, Consultant, sandra@snscomm.com
7091 GRAND NATIONAL DRIVE, SUITE 102,
ORLANDO, FL 32819

INTER EXCHANGE SERVICES TARIFFSECTION 2 – RULES AND REGULATIONS (Continued)

Tariff shall apply to all such permitted assignees or transferees, as well as all conditions for service.

2.3.5 Customers reselling or rebilling services must have a Certificate of Public Convenience and Necessity as an interexchange carrier from the Florida Public Service Commission.

2.4 LIABILITIES OF THE COMPANY

2.4.1 The Company's entire liability for damages arising out of mistakes, interruptions, omissions, delays, errors, or defects in the transmission occurring in the course of furnishing services or facilities, and not caused by the negligence of its employees or its agents, in no event shall exceed an amount equivalent to the proportionate charge to the customer for the period during which the aforementioned faults in transmission occurred, and no action or proceeding against the Company shall be commenced more than one year after the service was rendered, unless ordered by the Commission.

2.4.2. The Company shall be indemnified and held harmless by the Customer against:

- (A) Claims for libel, slander, or infringement of copyright arising out of the material, data information or other content transmitted over the Company's facilities.
- (B) All other claims arising out of any act or omission of the Customer in connection with any service or facility provided by the Company.

2.5. INTERRUPTION OF SERVICE

2.5.1 Credit allowance for the interruption of service which is not due to the Company's testing or adjusting, negligence or the customer, or to the failure of channels or equipment provided by the customer, are subject to the general liability provisions set forth in this Section. It shall be the customer's obligation to notify the Company immediately of any service interruption for which a credit

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EFFECTIVE: _____

By:

Sandra Ximena Diaz, Consultant, sandra@snscomm.com
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INTER EXCHANGE SERVICES TARIFFSECTION 2 – RULES AND REGULATIONS (Continued)

Allowance is desired. Before giving such notice, the customer shall ascertain that the trouble is not being caused by any action or omission by the customer within His control, if any, furnished by the customer and connected to the Company's facilities. No refund or credit will be made for the time that the Company stands Ready to repair the service and the subscriber/customer does not provide access to the Company for such repair or restoration work.

2.5.2 No credit shall be allowed for an interruption of a continuous duration of less than twenty-four hours after the subscriber/customer notifies the company.

2.5.3. The customer shall be credited for an interruption of more than twenty-four hours as follows:

Credit Formula:

Credit = A/B X C

“A” = outage time in hours

“B” = total days in month

“C” = total monthly charge for affected facility

2.6. DISCONNECTION OF SERVICE BY CARRIER

The company (carrier), upon 5 working days written notice to the customer, may disconnect service or cancel an application for service without incurring any liability for any of the following reasons:

2.6.1 Non-payment of any sum due to carrier for regulated services and for more than ten days beyond the date of rendition of the bill for such services.

2.6.2 Violation of any regulation governing the service under this Tariff.

2.6.3 A violation of any law, rule, or regulation of any government authority having jurisdiction over such service.

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INTER EXCHANGE SERVICES TARIFF

SECTION 2 – RULES AND REGULATIONS (Continued)

2.6.4 The company has given the customer notice and has allowed a reasonable time to comply with any rule, or remedy, and deficiency as stated in Rule 25-4.113, F.A.C., Refusal or Discontinuance of Service by Company.

2.5.6 After a Customer has been disconnected for any of the above, the company may, in its sole judgment, reinstate service provided that the Customer agrees to a) remedy the reason service was originally disconnected, b) agree to pay for all contracted services from the date of disconnection to the date of reinstatement, and pay a Reconnection Fee, the amount of such fee being stated in Section 4 of this Tariff.

2.6.5 Without incurring liability, the Company may interrupt service at any time in order to perform tests and inspections to assure compliance with Tariff regulation(s) and the proper installation and operation of Customer's equipment and facilities until any items of non-compliance or improper equipment or equipment operation so identified are rectified.

2.6.6 Service may be discontinued by the Company without notice to the Customer by blocking traffic to certain counties, cities, exchanges or called party numbers or by blocking certain Authorization Codes, when the company deems it necessary to take such action to prevent the unlawful use of its service(s). The company will restore service as soon as it can be provided without undue risk, and will, upon request by the affected Customer(s) assign a new Authorization Code to replace the one that has been deactivated.

2.6.7 Service may be disconnected by the Company for non-use. Should an Authorization Code remain used for 180 days the Company may disconnect and terminate the Authorization Code.

2.7 DEPOSITS

The Company does not require a deposit from the customer.

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INTER EXCHANGE SERVICES TARIFFSECTION 2 – RULES AND REGULATIONS (Continued)

2.8 ADVANCE PAYMENTS

2.8.1 For Non-PrePaid customers whom the Company feels an advance payment is necessary, the Company reserves the right to collect an amount not to exceed one (1) month's estimated charges as an advance payment for service. This will be applied against the next month's charges and if necessary, a new advance payment will be collected for the next month.

2.9 TAXES

All Federal, State and local taxes (i.e., gross receipts tax, sales tax, municipal utilities tax) are listed as separate line items and are not included in the quoted rates, except for prepaid calling cards.

2.10 BILLING OF CALLS

2.10.1 All Charges due from the subscriber / customer are payable at any agency duly authorized to receive such or at the address stated on the customer's bill from the Company. Any objection(s) to billed charges should be reported to the company within 20 days of bill rendering. Adjustments to customer's bills shall be made when such claim reasonably indicates such charges are not in accordance with the approved rates or that an adjustment may, in the sole determination of the Company, be otherwise appropriate.

2.10.2 Bills are to be prepaid each month. The first payment is due in advance when the customer signs up for service – the activation date. All other payments are due monthly on the anniversary of the Customer's activation date for the ensuing month's service.

2.10.3 Payments shall be considered delinquent if payment has not been received at the offices of the Company within 10 days after the bill is sent or rendered to the customer. Additionally, a non-recurring 1.5% percent per month penalty fee will accrue upon any unpaid amount after the customer's account becomes delinquent.

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INTER EXCHANGE SERVICES TARIFFSECTION 2 – RULES AND REGULATIONS (Continued)

2.10.4 The customer is responsible for payment of all charges for service furnished to the customer, including, but not limited to all persons using the Customer's codes, exchange lines, facilities, or equipment, with or without consent of Customer. The security of Customer's Authorization Code(s), subscribed line(s), and direct connect facilities, subscribed exchange line(s), or Authorization Code(s) will be billed to and must be Paid by the Customer. Recurring charges and non-recurring charges are billed in advance. Charges based on actual usage during a month and any accrued interest will be billed monthly in arrears to Non-Prepaid customers.

2.10.5 Customers may pay by credit card, an authorized agent or check.

2.10.6 Company will bill customer a one-time charge of \$25.00 or 5% of the amount of the check, whichever is greater, if Customer's check for payment of service is returned for insufficient or uncollected funds, closed account, or any other insufficiency or discrepancy necessitating return of the check at the discretion of the drawee bank or other financial institution.

2.10.7 Prepaid calling card Customers does not receive a monthly bill or any listing of usage.

2.11 PROMOTIONAL OFFERINGS

The Company, from time to time, may make promotional offerings of its services which may include waiving or reducing the applicable charge for the promoted service. The promotional offerings may be limited as to duration, the date and times of the offerings and the locations where the offerings are made. Promotional offerings are subject to regulation of the Commission.

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INTER EXCHANGE SERVICES TARIFF

SECTION 2 – RULES AND REGULATIONS (Continued)

2.12 CANCELLATION OF SERVICE

2.12.1 CANCELLATION OF APPLICATION FOR SERVICE

2.12.1.1 Applications for service are noncancellable unless the Company otherwise agrees. Where the Company permits the Customer to cancel an application for service prior to the start of service or prior to any special construction, no charges will be imposed except for those specified below.

2.12.1.2 Where, prior to cancellation by the Customer, the Company incurs any expenses in installing the service or in preparing to install the service that it otherwise would not have incurred, a charge equal to the cost the Company incurred, less net salvage, shall apply, but in no case shall this charge exceed the charge for the minimum period of service ordered, including installation charges, and all charges others levy against the Company that would have been chargeable to the Customer had service begun.

2.12.1.3 The special charges described above will be calculated and applied on a case-by-case basis.

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INTER EXCHANGE SERVICES TARIFF

SECTION 2 – RULES AND REGULATIONS (Continued)

2.12.2 CANCELLATION OF SERVICE BY CUSTOMER

2.12.2.1 To cancel or terminate service, a Customer must provide the Company with (30) thirty days notice.

2.12.2.2 If a Customer cancels a Service Order or terminates services before the completion of the term for any reason whatsoever other than a service interruption (as defined in Section 2.5 above), Customer agrees to pay to Company the following sums which shall become due and owing as of the effective date of the cancellation or termination and be payable immediately. Such sums and fees will include all costs, fees and expenses incurred in connection with:

- A. all Non-Recurring Charges reasonably expended by Company to establish service to Customer, plus
- B. any disconnection, early cancellation or termination charges reasonably incurred and paid or are owing to third parties on behalf of Customer, plus
- C. All Recurring Charges for the applicable notice period.

2.14 WARRENTIES

THE COMPANY MAKES NO WARRANTIES OR REPRESENTATIONS, EXPRESSED OR IMPLIED, INCLUDING WARRANTIES OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR USE, EXCEPT THOES EXPRESSLY SET FORTH HEREIN.

2.15 CUSTOMER PREMISES EQUIPMENT AND WIRING

The Company does not supply equipment of any kind to the Customer. The Company has no responsibility whatsoever for any Customer supplied Equipment or Customer's wiring inside his or her premises.

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INTER EXCHANGE SERVICES TARIFFSECTION 3 –SERVICE DESCRIPTION

3.1 COMPUTATION OF CHARGES

3.1.1 The total charge for each completed call may be a variable measured charge dependent on the duration, distance and time of day of the call. The total charge for each completed call may also be dependent only on the duration of the call, i.e. a statewide flat rate per minute charge. The variable minute which is applied to each minute. All calls are measured in increments as set forth in the Rates Section of this Tariff. All calls are rounded up to the next whole increment.

3.1.2 Usage charges for all mileage sensitive products are based on the airline distance between rate centers associated with the originating and terminating points of the call. The airline mileage between rate centers is determined by applying the formula below to the vertical and horizontal coordinates associated with the rate centers involved. The Company uses the rate centers that are produced by Bell Communications Research in the NPA-NXX V&H Coordinates Tape and Bell's NECA Tariff No. 4.

Formula:

$$\sqrt{\frac{(V1-V2)^2 + (H1+H2)^2}{10}}$$

3.1.3 Timing begins when the call party answers and two way communication is possible, as determined by standard industry methods generally in use for ascertaining answer, including hardware answer supervision in which the local telephone company sends a signal to the switch or the software utilizing audio tone detention. Timing for each call ends when either party hangs up.

3.1.4 The Company will not bill for uncompleted calls.

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INTER EXCHANGE SERVICES TARIFF

SECTION 3 –SERVICE DESCRIPTION (Continued)

3.2 Customer Complaints and/or Billing Disputes

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

VOIP CORP
7091 GRAND NATIONAL DRIVE
SUITE 102, ORLANDO, FL 32819
Tel: 407.402.8675

3.3 Level of Service

A customer can expect end to end network availability of not less than 99% at all times for all services.

3.4 Billing Entity Conditions

When billing functions on behalf of the Company or its intermediary are performed by local exchange telephone companies or others, the payment of charge conditions and regulations of such companies and any regulations imposed upon these companies by regulatory bodies having jurisdiction apply. The Company's name and toll-free telephone number will appear on the Customer's bill.

3.5 Service Offerings

3.5.1 1+ Dialing

This service permits Customers to originate calls via switched or dedicated access lines, and to terminate intrastate calls. The customer dials "1+" followed by "ten digits" or dials "101XXXX" followed by "1+ ten digits".

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INTER EXCHANGE SERVICES TARIFFSECTION 3 –SERVICE DESCRIPTION (Continued)

3.5.2 Travel Cards

The Customer utilizes an 11 digit “toll free” access number established by the Company access terminal. Upon receiving a voice prompt, the Customer uses push button dialing to enter an identification code assigned by the Company, and the ten digit number of the called party.

3.5.3 800 Service (Toll Free)

This service is inbound calling only where an 800, 888 or other toll-free prefix number rings into a Customer’s premise routed to a specific telephone number or terminated over a dedicated facility.

3.5.4 Pre-paid Calling Cards

This service permits use of Prepaid Calling Cards for placing long distance calls. Customers may purchase the Company’s Prepaid Calling Cards at a variety of retail outlets or through other distribution channels. The Company’s Prepaid Calling Cards are available at a variety of face values. The Company’s Prepaid Calling Card service is accessed using the Company’s toll-free number printed on the card. The caller is prompted by an automated voice response system to enter hi/her Authorization Code, and then to enter the terminating telephone number. The Company’s processor tracks the call duration on a real time basis to determine the number of Telecom Units for each call is deducted from the remaining Telecom Unit balance on the Customer’s Company’s Prepaid Calling Card.

All calls must be charges against Prepaid Calling Card that has a sufficient Telecom Unit balance. A Customer’s call will be interrupted with an announcement when the balance is about to be depleted.

In order to continue the call, the Customer can either call the toll-free number on the back of the Company’s Prepaid Calling Card or “recharge” the balance on the card using nationally recognized credit card, or Customer can throw the card away and purchase a new one. Calls in progress will be terminated by the Company if the balance on the Company’s Prepaid Calling Card is insufficient to

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INTER EXCHANGE SERVICES TARIFFSECTION 3 –SERVICE DESCRIPTION (Continued)

Continue the call and the Customer fails to enter the number of another valid Company's Prepaid Calling Card prior to termination.

A card will expire on the date indicated on the card, or if no date is specified, 12 months from the date of first usage, or 180 days from last usage, whichever is earlier. The Company will not refund unused balances.

A credit allowance for the Company's Prepaid Calling Card Service is applicable to calls that are interrupted due to poor transmission, one-way transmission, or involuntary disconnection of a call. To receive the proper credit, the Customer must notify the Company at the designated toll-free customer service number printed on the Company's Prepaid Calling Card and furnish the called number, the trouble experienced (e.g. cut off, noisy circuit, etc.), and the approximate time that the call was placed.

When a call charged to the Company's Prepaid Calling Card is interrupted due to cut-off, one-way transmission, or poor transmission conditions, the Customer will receive a credit equivalent of one minute.

Credit allowances for calls pursuant to the Company's Prepaid Calling card Service do not apply for interruptions not reported promptly to the Company or interruptions that are due to the failure of power, equipment or systems not provided by the Company.

Credit for failure of service shall be allowed only when such failure is caused by or occurs due to causes within the control of the Company.

The Company will block all calls beginning with the NPA "900" and NXX "976" calls, therefore such calls cannot be completed

3.5.5 Directory Assistance

Access to long distance directory assistance is obtained by dialing 1 + (area code) + 555-1212. When more than one number is requested in a single call, a charge will be applicable for each number requested, whether or not the number is listed or published.

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INTER EXCHANGE SERVICES TARIFF

SECTION 3 –SERVICE DESCRIPTION (Continued)

3.5.6 Emergency Call Handling Procedures

Emergency “911” calls are not routed to company, but are completed through the local network at no charge.

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INTER EXCHANGE SERVICES TARIFF

SECTION 4 – RATES

4.1 1+ & 101XXXX Dialing

\$ 0.15 per minute for Day, Evening, Holidays and Nights/Weekends

A \$4.95 per month per number service charge applies. Billed in one minute increments

4.2 Travel Cards

\$.199 per minute for Day, Evening, Holidays and Nights/Weekends

A \$0.25 per call service charge applies.
Billed in one-minute increments.

4.3 800 Service (Toll Free)

\$0.15 per minute for Day, Evening, Holidays and Nights/Weekends

A \$10.00 per month per number service charge applies.
Billed in one-minute increments.

4.4 Prepaid Calling Cards

\$0.499 Per Intra-State minute for Day, Evening, Holidays and Nights/Weekends

4.5 Directory Assistance

\$0.95 per number requested irrespective of time of day

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INTER EXCHANGE SERVICES TARIFF

SECTION 4 – RATES (Continued)

4.6 Payphone Dial Around Surcharge

A dial around surcharge of \$0.35 per call will be added to any completed Intra-State toll access code and subscriber 800/888 type calls placed from a public or semi-public payphone.

4.8 Reconnection Fee

A Reconnection Fee of \$25.00 shall be charged for every time a Customer is disconnected as is permitted in this Tariff and wishes his/her service to be reconnected or restored.

4.9 Discounts

The Company does not offer discounts other than those described in Section 2.11 Promotional Offerings.

4.10 Applicable Rates for Hearing/Speech Impaired Persons

For intrastate toll messages which are communicated using a telecommunication device for the deaf (TDD) by properly certified business establishments or individuals equipped with TDDs for communications with hearing or speech impaired persons, the rates shall be evening rates for daytime calls and night rates for evening and night calls.

Interstate toll calls received from the relay service, each local exchange and interexchange telecommunications company billing relay call will be discounted 50 percent of the applicable rate for a voice no relay call except that where either the calling or called party indicates that either party is both hearing and visually impaired, the call will be discounted 60 percent off the applicable rate for voice no relay calls.

Florida Public Service Commission Rules and Regulations require the Company to provide the first 50 directory assistance calls initiated per billing cycle by handicapped persons free of charge.

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FLORIDA DEPARTMENT OF STATE
Glenda E. Hood
Secretary of State

January 13, 2004

VOIP CORP
7091 GRAND NATIONAL DRIVE
SUITE 102
ORLANDO, FL 32819

Subject: **VOIP CORP**

REGISTRATION NUMBER: **G04013900199**

This will acknowledge the filing of the above fictitious name registration which was registered on January 13, 2004. This registration gives no rights to ownership of the name.

Each fictitious name registration must be renewed every five years between January 1 and December 31 of the expiration year to maintain registration. Three months prior to the expiration date a statement of renewal will be mailed.

IT IS THE RESPONSIBILITY OF THE BUSINESS TO NOTIFY THIS OFFICE IN WRITING IF THEIR MAILING ADDRESS CHANGES. Whenever corresponding please provide assigned Registration Number.

Enclosed is your certificate(s) as requested.

Should you have any questions regarding this matter you may contact our office at (850) 245-6058.

Fictitious Name Section
Division of Corporations

Letter No. 604A00002526



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
PHILADELPHIA PA 19255-0023

Date of this notice: 02-03-2004

Employer Identification Number:
41-2123344

Form: SS-4

Number of this notice: CP 575 A

For assistance you may call us at:
1-800-829-4933

VOIP CORP
7091 GRAND NATIONAL DR STE 102
ORLANDO FL 32819

IF YOU WRITE, ATTACH THE
STUB OF THIS NOTICE.

WE ASSIGNED YOU AN EMPLOYER IDENTIFICATION NUMBER

Thank you for applying for an Employer Identification Number (EIN). We assigned you EIN 41-2123344. This EIN will identify your business account, tax returns, and documents even if you have no employees. Please keep this notice in your permanent records.

When filing tax documents, please use the label IRS provided. If that isn't possible, you should use your EIN and complete name and address shown above on all federal tax forms, payments and related correspondence. If this information isn't correct, please correct it using the tear off stub from this notice. Return it to us so we can correct your account. If you use any variation of your name or EIN, it may cause a delay in processing and may result in incorrect information in your account. It also could cause you to be assigned more than one EIN.

Based on the information from you or your representative, you must file the following form(s) by the date shown next to it.

Form 941	07/31/2004
Form 1120	03/15/2005
Form 940	01/31/2005

If you have questions about the form(s) or the due date(s) shown, you can call us at 1-800-829-4933 or write to us at the address at the top of the first page of this letter. If you need help in determining what your tax year is, you can get Publication 538, Accounting Periods and Methods, at your local IRS office.

We assigned you a tax classification based on information obtained from you or your representative. It is not a legal determination of your tax classification, and is not binding on the IRS. If you want a determination of your tax classification, you may seek a private letter ruling from the IRS under the procedures set forth in Revenue Procedure 98-01, 1998-1 I.R.B.7 (or the superceding revenue procedure for the year at issue).

State of Florida



Department of State

I certify from the records of this office that VOIP CORP is a Fictitious Name registered with the Department of State on January 13, 2004.

The Registration Number of this Fictitious Name is G04013900199.

I further certify that said Fictitious Name Registration is active.

I further certify that this office began filing Fictitious Name Registrations on January 1, 1991, pursuant to Section 865.09, Florida Statutes.

Given under my hand and the
Great Seal of the State of Florida
at Tallahassee, the Capital, this the
Thirteenth day of January, 2004



CR2EO22 (2-03)

Glenda E. Hood
Glenda E. Hood
Secretary of State

**Electronic Articles of Incorporation
For**

P04000010463
FILED
January 13, 2004
Sec. Of State

VOIP CORP

The undersigned incorporator, for the purpose of forming a Florida profit corporation, hereby adopts the following Articles of Incorporation:

Article I

The name of the corporation is:

VOIP CORP

Article II

The principal place of business address:

7091 GRAND NATIONAL DRIVE
SUITE 102
ORLANDO, FL. 32819

The mailing address of the corporation is:

7091 GRAND NATIONAL DRIVE
SUITE 102
ORLANDO, FL. 32819

Article III

The purpose for which this corporation is organized is:

ANY AND ALL LAWFUL BUSINESS.

Article IV

The number of shares the corporation is authorized to issue is:

1

Article V

The name and Florida street address of the registered agent is:

MOHAMMAD S KHAN
3230 FALCON PT DRIVE
KISSIMMEE, FL. 34741

I certify that I am familiar with and accept the responsibilities of registered agent.

P04000010463
FILED
January 13, 2004
Sec. Of State

Registered Agent Signature: MOHAMMAD KHAN

Article VI

The name and address of the incorporator is:

MOHAMMAD KHAN
3230 FALCON PT DRIVE
KISSIMMEE, FL 34741

Incorporator Signature: MOHAMMAD KHAN

Article VII

The initial officer(s) and/or director(s) of the corporation is/are:

Title: P
ALAEDDEEN ALTOUM
5644 REVELWOOD LOOP
WINTERPARK, FL. 32792

Title: V
MOHAMMAD S KHAN
3230 FALCON PT DR
KISSIMMEE, FL. 34741

Article VIII

The effective date for this corporation shall be:

01/13/2004

Balance Sheet

VOIP CORP

Assets		
Current Assest		
Prepaid Expenses		
	Prepaid Switch Usage	160,000
	Prepaid Billing Services	18,800
	Prepaid Web access	7,200
	Prepaid office Space	21,600
	Prepaid Computer Service	3,500
	Prepaid rental of office equiptment (fax, scanner, copy machine)	800
	Prepaid telephone services	7,200
	Prepaid telephone equiptment rental	2,000
	Prepaid space rental for customer service	18,400
	Prepaid internet access	10,800
Total Assets		265,300
Liabilities and Share Holders Equity		
Short Term Liabilities		
	Short term loan due within 1 year	7,500
Long Term Liabilities		
	Long term loan due year 2	7,500
Share Holders Equity		250,300
Total Liabilities and share Holders Equity		265,300

