

# Potomac LAW GROUP

**Potomac Law Group, PLLC**

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**Via Electronic Filing**

Florida Public Service Commission  
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2540 Shumard Oak Blvd.  
Tallahassee, Florida 32399-0850

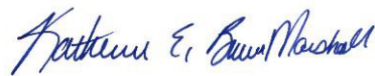
Re: Amendment to the Application of Skywire, LLC to Provide Telecommunications Services within the State of Florida, Docket No. 20230034-TX

Dear Sir or Madam:

This letter amends a previous filing by Skywire, LLC. Lewis Shattan is employed by Skywire Holdings, LLC, Applicant's parent company, Skywire Holdings, LLC, as its Vice President of Finance. The individual operating companies under Skywire Holdings, LLC do not maintain a different set of officers, but rather, defer to the parent company. Attached to this letter please find an outline of Mr. Shattan's professional experience.

Thank you for your anticipated cooperation in this matter. Please date-stamp the duplicate of this filing and return in the self-addressed, postage prepaid envelope. If you have any questions or concerns, please contact the undersigned at (202) 792-6422 or at [kmarshall@potomacclaw.com](mailto:kmarshall@potomacclaw.com).

Respectfully submitted,



Katherine Barker Marshall, Counsel to Skywire, LLC

# Lewis Shattan, CPA

## Experience

### **Skywire Holdings, Inc D.B.A GiGstream**

**October 2018 - Present**

*Skywire Holdings, Inc is the private equity backed holding company for Skywire LLC, Rainbow Broadband Inc, Netblazr, and Warp2Biz which are regional internet service providers*

### **Vice President of Finance**

**October 2019 - Present**

- Act as primary Finance and Accounting officer for the company, responsible for all strategic and tactical functions of Accounting, Finance, and HR
- Primary point of contact for capital raise and investor relations
- Day to day ownership of all financial transactions reporting, and key KPIs

### **Controller**

**October 2018 – October 2019**

- Own month-end financial closing process, including review staff entries, create and distribute reporting package
- Implement and maintain NetSuite ERP and custom entity reporting structure
- Serve as primary point of contact for external financial audit
- Implemented metrics around sales and operational team performance
- Create ad-hoc reporting for senior management team and outside investors

### **Zachary Piper, LLC**

#### **Assistant Controller**

**April 2016- July 2018**

*Zachary Piper, LLC is the parent company for Piper Companies, Zachary Piper Solutions, and Crypsis Digital Security, two IT staffing and a data breach response/data security company respectively. Combined revenue of \$25M at 2016, tracking towards \$50M consolidated FY18*

- Implement a full system migration from QuickBooks to NetSuite and act as primary system administrator
- Own and manage the monthly and year-end close process for multiple distinct EIN's
- Supervise and mentor five staff members
- Create company policy and procedures and update them as required
- Create and maintain several dashboards, KPI reports, and various ad-hoc reporting requests for subsidiary CEOs, Corporate Controller, CFO, and external auditors
- Migrate payroll systems from QuickBooks to Namely

### **1-800-Pack-Rat, MD**

#### **Manager of Accounting**

**March 2015- April 2016**

*1-800-Pack-Rat, along with its wholly owned subsidiaries Forward Relocation and Forward Freight operate as a moving and shipping company, with over 62 warehouses across the country and several franchisees. Combined revenue approx. \$70M in FY15, and \$100M in FY16*

- Prepare and review monthly Financial Statements
- Report directly to Vice President of Finance on multiple business segments, financial risk areas, and financial projections
- Point of contact for year-end Financial Statement and Income Tax Audits
- Actively advise inter-company task forces to ensure GAAP compliance and best practice
- Review other Accounting Staff reconciliations and schedules'/work papers

### **Senior Accountant**

**January 2014-March 2015**

- Perform multiple end of month processes, journal entries, and account reconciliations related to monthly financial statements and audits
- Assist and directly report to Senior Management with reports and analysis over multiple business

- segments, GAAP compliance, and custom reporting as requested
- Create and execute processes and best practices among accounting and operations teams for new lines of business
- Train and monitor accounting offsite accounting staff to ensure line of business reporting integrity

**McGladrey, LLP, Gaithersburg, MD**

**Audit Associate**

**September 2012- October 2013**

- Performed full spectrum of accounting functions including audit testing for OMB Circular A-133 compliance
- Worked in fast paced, team-oriented environment to plan and execute multiple audits, addressing each client's unique needs and risk areas
- Prepared financial statements, reconciliations, and schedules in compliance with U.S. GAAP Accounting on a regular basis through two busy seasons
- Assisted in the preparation of multiple financial statement audits simultaneously, gaining intimate working knowledge of multiple business models, including: Private schools and Universities, Quasi-Government Organizations, Government Contractors, and Not-For-Profit Associations
- Regularly served as point of contact between the client and upper management, providing professional services and enhancing client's experience

**Education**

- **University of Maryland Robert H. Smith School of Business**  
2012 Masters of Science in Business, Focus area: Accounting
- **Goucher College**  
2011 Bachelor of Arts in Economics, Minor in Music

**Skills**

- Highly proficient in NetSuite, Microsoft Dynamics - Great Plains, QuickBooks, Word, Excel, Outlook