

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

DIVISION OF REGULATORY OVERSIGHT
CERTIFICATION SECTION

APPLICATION FORM
for
AUTHORITY TO PROVIDE
ALTERNATIVE LOCAL EXCHANGE SERVICE
WITHIN THE STATE OF FLORIDA

020179-TX

Instructions

This form is used as an application for an original certificate and for approval of the 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 12).

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 Records and Reporting
2540 Shumard Oak Blvd.
Tallahassee, Florida 32399-0850
(850) 413-6770

If you have questions about completing the form, contact:

Florida Public Service Commission
Division of Regulatory Oversight
Certification Section
2540 Shumard Oak Blvd.
Tallahassee, Florida 32399-0850
(850) 413-6480

APPLICATION

1. This is an application for (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:

LION HART of Miami

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

Astral Communications

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

8405 N.W. 29th St.
Miami, Fl. 33122

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

8405 NW 29st.
Miami, Fl. 33122

6. 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 _____ | |

7. If individual, provide:

Name: N/A

Title: _____

Address: _____

City/State/Zip: _____

Telephone No.: _____ Fax No.: _____

Internet E-Mail Address: _____

Internet Website Address: _____

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

(a) The Florida Secretary of State corporate registration number:

PT97400009708 - (SEE ATTACHMENT #1)

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

(a) The Florida Secretary of State corporate registration number:

_____ N/A _____

10. **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:

Astral Communications - G 99055900113 (SEE ATTACHMENT #2)

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

(a) The Florida Secretary of State registration number:

_____ N/A _____

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

Name: _____ N/A _____

Title: _____

Address: _____

City/State/Zip: _____

Telephone No.: _____ Fax No.: _____

Internet E-Mail Address: _____

Internet Website Address: _____

13. **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: _____ N/A _____

14. Provide **F.E.I. Number**(if applicable): 65-0794431

15. 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. Provide explanation.

N/A

(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.

N/A

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

(a) The application:

Name: Ritu Linhart
Title: President
Address: 8405 NW 29 st.
City/State/Zip: Miami, Fl. 33122
Telephone No.: 305-591-3911 Fax No.: 305-591-0727
Internet E-Mail Address: RituL@astralc.com
Internet Website Address: _____

(b) Official point of contact for the ongoing operations of the company:

Name: Rahul Singh
Title: Vice President
Address: 8405 NW 29 st.
City/State/Zip: Miami, FL 33122
Telephone No.: 305.591.3911 Fax No.: 305.591.0727
Internet E-Mail Address: Rahuls@astralc.com
Internet Website Address: _____

(c) Complaints/Inquiries from customers:

Name: Rahul Singh
Title: Vice President
Address: 8405 NW 29 st.
City/State/Zip: Miami, FL 33122
Telephone No.: 305.591.3911 Fax No.: 305.591.0727
Internet E-Mail Address: Rahuls@astralc.com
Internet Website Address: _____

17. List the states in which the applicant:

(a) has operated as an alternative local exchange company.

None

(b) has applications pending to be certificated as an alternative local exchange company.

None

(c) is certificated to operate as an alternative local exchange company.

None

(d) has been denied authority to operate as an alternative local exchange company and the circumstances involved.

no

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

none

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

none

18. 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.

For A.B. see ATTACHMENT # 3 (A & B)

C. Financial capability. See ATTACHMENT # 3 (c)

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. **written explanation** that the applicant has sufficient financial capability to provide the requested service in the geographic area proposed to be served.
2. **written explanation** that the applicant has sufficient financial capability to maintain the requested service.
3. **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

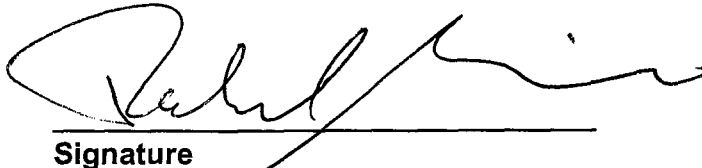
1. **REGULATORY ASSESSMENT FEE:** I understand that all telephone companies must pay a regulatory assessment fee in the amount of .15 of one percent of gross operating revenue derived from intrastate business. Regardless of the gross operating revenue of a company, a minimum annual assessment fee of \$50 is required.
2. **GROSS RECEIPTS TAX:** I understand that all telephone companies must pay a gross receipts tax of two and one-half percent on all intra and interstate business.
3. **SALES TAX:** I understand that a seven percent sales tax must be paid on intra and interstate revenues.
4. **APPLICATION FEE:** I understand that a non-refundable application fee of \$250.00 must be submitted with the application.

UTILITY OFFICIAL:

Rahul Singh
Print Name

Vice President
Title

305.591.3911
Telephone No.


Signature

March 1, 2002
Date

305.591.0727
Fax No.

Address: _____

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 alternative local exchange company 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:

Rahul Singh

Print Name

Vice President

Title

305.591.3911

Telephone No.



Signature

March 1, 2002

Date

305.591.0727

Fax No.

Address:

8405 NW 29st.

Miami, Fl. 33122

INTRASTATE NETWORK (if available)

Chapter 25-24.825 (5), Florida Administrative Code, requires the company to make available to staff the alternative local exchange service areas only upon request.

1. **POP:** Addresses where located, and indicate if owned or leased.

- 1) 1080 NW 163 Drive (Leased) Miami, FL 33169
- 2) 8405 NW 29 St. Miami, FL 33122 (owned)
- 3) _____
- 4) _____

2. **SWITCHES:** Address where located, by type of switch, and indicate if owned or leased.

- 1) Excel Switch (Lucent)
- 2) _____
- 3) _____
- 4) _____

3. **TRANSMISSION FACILITIES:** POP-to-POP facilities by type of facilities (microwave, fiber, copper, satellite, etc.) and indicate if owned or leased.

- | <u>POP-to-POP</u> | <u>OWNERSHIP</u> |
|-------------------|------------------|
| 1) <u>Fiber</u> | <u>Leased</u> |
| 2) _____ | _____ |
| 3) _____ | _____ |
| 4) _____ | _____ |

CERTIFICATE SALE, TRANSFER, OR ASSIGNMENT STATEMENT

I, (Name) Rahul Singh
(Title) Vice President of (Name of Company)

Astral Communications
and current holder of Florida Public Service Commission Certificate Number # _____
_____, have reviewed this application and join in the petitioner's request for a:

- () sale
- () transfer
- () assignment

NOT APPLICABLE

of the above-mentioned certificate.

UTILITY OFFICIAL:

Rahul Singh
Print Name

Signature

Vice President
Title

Date

305.591.3911
Telephone No.

305.591.0727
Fax No.

Address: 8405 NW 29 st.
Miami, FL 33122

Attachments:

- 1 - Articles of Incorporation and Florida Corporation
Registration Certificate
- 2 - Certificate of D/B/A Fictitious Name Registration for
d/b/a "Astral Communications"
- 3- Response to Question 18:
A & B. Managerial and Technical Capability-
Summary & Resumes
C. Financial Capability – Financial Statements for
1999, 2000, 2001
and
Financial Capability to Provide, Maintain, and
Own the Services

Attachment 1

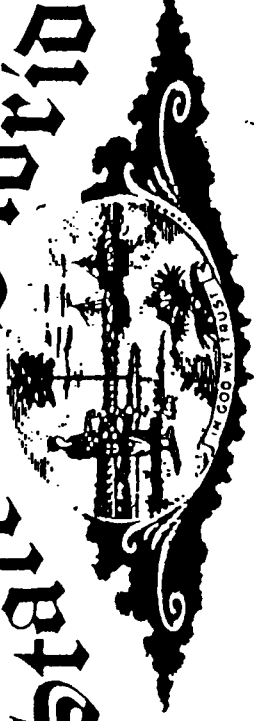
Lionhart of Miami, Inc.

Articles of Incorporation

And

Florida Corporation Registration Certificate

State of Florida



Department of State

I certify from the records of this office that LIONHART OF MIAMI, INC. is a corporation organized under the laws of the State of Florida, filed on November 13, 1997.

The document number of this corporation is P97000097080.

I further certify that said corporation has paid all fees and penalties due this office through December 31, 1997, and its status is active.

I further certify that said corporation has not filed Articles of Dissolution.



Given under my hand and the
Great Seal of the State of Florida
at Tallahassee, the Capitol, this the
Fourteenth day of November, 1997

A handwritten signature in cursive script, reading "Sandra B. Northham".

Sandra B. Northham
Secretary of State

ARTICLES OF INCORPORATION

The undersigned incorporator, for the purpose of forming a corporation under the Florida Business Corporation Act, hereby adopts the following Articles of Incorporation.

ARTICLE I NAME

The name of the corporation shall be:

CONHART OF MIAMI, INC.

ARTICLE II PRINCIPAL OFFICE

The principal place of business and mailing address of this corporation shall be:

500 N.W. 82 Ave.

MIAMI, FL 33166

ARTICLE III SHARES

The number of shares of stock that this corporation is authorized to have outstanding at any one time is:

ONE HUNDRED

ARTICLE IV INITIAL REGISTERED AGENT AND STREET ADDRESS

The name and Florida street address of the initial registered agent are:

MITU S. LINHART

500 N.W. 82 Ave.

MIAMI, FL 33166

ARTICLE V INCORPORATOR

The name and address of the incorporator to these Articles of Incorporation are:

MITU S. LINHART

500 N.W. 82 Ave.

MIAMI, FL 33166

Mitu S. Linhart
Signature/Incorporator

NOVEMBER 10, 1997
Date

(An additional article must be added if an effective date is requested.)

Having been named as registered agent and to accept service of process for the above stated corporation at the place designated in this certificate, I hereby accept the appointment as registered agent and agree to act in this capacity. I further agree to comply with the provisions of all statutes relating to the proper and complete performance of my duties, and I am familiar with and accept the obligations of my position as registered agent

Mitu S. Linhart
Signature/Registered Agent

NOVEMBER 10, 1997
Date

97 NOV 13 AM 8:28

Attachment 2

Lionhart of Miami, Inc. d/b/a “ Astral Communications ”

Certificate of Fictitious Name Registration Certificate for
D/b/a/ “ Astral Communications “

State of Florida



Department of State

I certify from the records of this office that ASTRAL COMMUNICATIONS is a Fictitious Name registered with the Department of State on February 25, 1999.

The Registration Number of this Fictitious Name is G99055900116.

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
Twenty-fifth day of February, 1999



CR2EO22 (1-99)

Katherine Harris

Katherine Harris
Secretary of State

ATTACHMENT # 3

Lion Hart Of Miami, Inc. d/b/a "Astral Communications"

Response To Question # 18

A & B. Managerial and Technical Capability-Summary and Resumes
C. Financial Capability - Financial Statements for 2001, 2000, and 1999

and

Financial Capability to Provide, Maintain, and Own the Services

(A & B)
Managerial And Technical Capacity

The corporation was incorporated in the State of Florida in the year 1997. This is a family owned and operated primary breadwinner so every body works with sincerity.

In brief, team consists of:

1. Ritu: President of the corporation; M.S. from Auburn University in Chemical Engineering; MBA from Nova Southeastern University; manages the Finance department and gives overall Assistance. (see resume)
2. Rahul: Vice President-operations; B.S. from Florida International University in Buisness Administrtion and special study in Telecommunications; manages switch operations. (see resume)
3. Ram: Treasurer and Secretary; Old-time engineering. (see resume)
4. Rohit: B.S. from Florida International university in Civil Engineering; heads carrier services and customer relations.
5. Sarojni: Manages warehouse and general day to day operational matters.
6. Richard M.S. from the University of Florida in Material Engineering; currently pursuring M.S. in M.I.S. at Florida International University, handles technology issues and software development. (see resume)
- 7.Vineeta: B.S. from India in Buisness Administrations; looks after daily office administration.

8. Preeti: MBA from India; heads accounting department.
9. Arnold Powell, C.P.A.: Our company accountant; manages taxes and reports.
10. Jaime L. Vaello, JD: Legal Department; Looks after all internal legal affairs.
11. Bonnie Nirmal, P.A. Attorney-at-law; Our corporate attorney
12. Pedro Martinez: Supervises the Customer Service Dept.; being fluent in Spanish and English, he is able to manage well.

Ritu Linhart
2535 N.W. 99 Avenue
Miami, FL 33172
(352) 591-3911
E-mail: Kaizen@ix.netcom.com

EDUCATION

Academic

Master of Business Administration
Nova Southeastern University – Executive MBA at Gainesville, FL
Graduation Date: January 1997
Grade Point Average: 4.0

Master of Science in Chemical Engineering
Auburn University at Auburn, AL
Graduation Date: May 1993
Grade Point Average: 3.5

Bachelor of Science in Chemical Engineering
University of Florida at Gainesville, FL
Grade Point Average: 3.5

Honors

Biery Scholarship, 1989-1990
Dean's List, 1989-1991
Phi Theta Kappa Scholarship, 1988-1989
William McKnight Scholarship, 1987-1988
Athletic Grant, 1988
Outstanding Engineering Student, 1988

**COMPUTER
SKILLS**

**Systems
Software**

MS-DOS, Microsoft Windows
Peachtree Accounting, spreadsheets, database, presentation graphics,
and Word-processing packages

**Simulation
Languages**

Aspen Plus, ChemCad
BASIC, Fortran

U.S. CITIZEN

STATUS

WORK EXPERIENCE

1998- PRESENT

Accounts Manager

April 1997 - 1998

- LINHART OF MIAMI - PRESIDENT

Arctics

Miami, FL

Managed all accounts for this wholesaler/distributor of travelware.

Safety Specialist

Oct. 1994 – March 1997

University of Florida, Environmental Health & Safety

Gainesville, FL

Federal, state, and University compliance (OSHA, NIOSH, EPA) of the 1500 research laboratories located at the University of Florida. Duties included unannounced safety inspections, technical support for the research personnel, and training for the laboratory personnel. Obtained OSHA training.

Process Engineer
June 1993 – July 1994

Quadrex Corporation
Gainesville, FL

Pretreatment and optimization of fermentation feedstock (agricultural residues and industrial waste products/streams). Pretreatment included acid and enzyme hydrolysis of cellulose and hemicellulose to five and six carbon sugars at various conditions. Setup and maintenance of bench scale and pilot plant bacterial and yeast fermentations (up to 50 gallons) Nutritional optimization and maintenance of bacterial cultures and yeast propagation. Data gathering, standard operating procedures (SOP), and summarization for documentation and presentation. Engineering calculations, process design, and equipment evaluation and purchasing for the scale-up of the above to a commercial size plant. Aspen Plus simulation involving solids, electrolytes, evaporators, reactors, fermenters, and distillation. Sensitivity analysis studies on key factors affecting the process and economic analysis of the capital and operating costs.

Graduate Research Assistant
June 1991 – Sept. 1991

Auburn University, Department of Chemical Engineering
Auburn, AL

Performed research to study and develop micro-electrodes to detect various sugars in the human blood and to detect dopamine in the brain. The electrodes would allow a simple detection procedure for diabetes testing and Alzheimer's Disease. Used cyclic voltammetry to measure the response and designed the electrode using micro-size carbon fibers.

Research Assistant
June 1988 – Dec. 1990

University of Florida, Department of Chemical Engineering
Gainesville, FL

Assisted a Ph.D. student in studying the lactic acid production of E. coli mutant bacteria. Responsibilities included Operation of Continuous Flow Stirred Tank Reactor and Batch Reactor, preparation of the media required for the mutant's growth, precise control of pH, temperature, concentration, and stirring speed of the media for healthy growth of the mutant, and research on the recent findings related to the E. coli mutant bacteria.

Laboratory Assistant
Dec. 1988 – Dec. 1989

University of Florida, Department of Soil Testing
Gainesville, FL

Performed various tasks in the laboratory, helping graduate students and professors with various experiments.

Volunteer Tutor
1987

Miami Dade Community College, Access Services
Miami, FL

Tutored students in Organic Chemistry at the Teaching Laboratory of the Science Department and tutored mentally and physically disabled students in all areas.

ACTIVITIES

Engineers' Day at Auburn University – Coordinator
American Institute of Chemical Engineers
Golden Key National Honor Society
Phi Theta Kappa National Honor society – President
Order of the Engineer
Engineers' Fair at the University of Florida – Coordinator
Florida Engineering Society
Kyo Ku Shin Kai Karate – Brown Belt
Trained volunteer for the Shelter for Runaway Teens
Fluent in English, Dutch, and Hindi

Rahul Singh

2535 N.W. 99th Avenue
Miami, FL 33172
(305) 591-3911, (305) 599-1176
E-mail: Kaizen@ix.netcom.com

EDUCATION	Academic	Bachelor of Arts in Business Administration and International Business Florida International University Miami, Florida
		Associates of Arts Miami Dade Community College Miami, Florida
COMPUTER SKILLS	Systems Software	MS-DOS, Microsoft Windows Peachtree Accounting, spreadsheets, database, presentation graphics, and Word-processing packages, Alpha Four
	Languages	Fortran, Advance Cobol, C++, Ada, Assembly, PASCAL,

WORK EXPERIENCE

PRESENT SINCE 1999 - ASTRAL COMMUNICATIONS - TECHNICAL MGR
Operations Manager Gadraj & Sons Import and Export, Inc. D/B/A Arctics
Sept. 1995 - 1998 6600 NW 82 Avenue, Miami, FL 33166

Training obtained to install and operate Excel Switch, Platform and Billing Application. Also obtained training on Hypercom and Netrix for Voiceover IP and Voiceover Frame Relay. Manage network troubleshoot and establishment of new nodes. Setup and manage telecommunication products. Sales and distribution of pre-paid telephone cards.

Accounts Manager Gadraj & Sons Import and Export, Inc. D/B/A Arctics
January 1992 - Sept. 1995 6600 NW 82 Avenue, Miami, FL 33166

Manage and maintain 100+ customer accounts including major retailers, wholesalers, distributors, and department stores for this wholesaler/distributor of luggage and travelware. Responsible for developing strategies to improve account satisfaction, for scheduling collection of accounts receivable on a weekly basis, for inventory control, and forming and maintaining customer relations. Also involved with forming strategic alliances with suppliers at a global level.

ACTIVITIES

Kyo Ku Shin Kai Karate - Brown Belt
Fluent in English, Dutch, Spanish and Hindi
Brain Bowl Team Member
Swimming
Racket Ball

STATUS

PERMANENT RESIDENT

RESUME

1. NAME & ADDRESS: RAM KUMAR SINGH
2535 NW 99 AVE.
MIAMI, FL. 33172
TEL:-305-599-1176 WORK:- 305-591-3911
2. DATE OF BIRTH: 1st MAY, 1941. INDIA.
3. STATUS: U.S. CITIZEN
4. EDUCATION: DIPLOMA IN CIVIL ENGINEERING,
1959 INDIA.
5. SPECIAL STUDY COURSES: (a) BAILEY BRIDGES CONSTRUCTION
- UNDER INDIAN ARMY.
(b) SOIL MECHANICS- UNDER
CENTRAL ROAD RESEARCH
INSTITUTE, DELHI, INDIA.
6. PROFESSIONAL MEMBERSHIP: (a) INSTITUTE OF CHARTERED
ENGINEERS AND VALUERS DELHI,
INDIA.
(b) "A" CLASS LICENSE OF PRIVATE
CONSULTING ENGINEERS FROM
DEVELOPMENT AUTHORITY
KANPUR, U.P., INDIA.
7. PRACTICAL EXPERIENCE: (a) 14 YEARS (1986-2000) PRESIDENT OF
GADJRAJ & SONS IMP. & EXP. INC.
(36 YEARS)
(b) 10 YEARS (1977-1986)- WORKED AS
CONSTRUCTIONS MANAGER IN
SURINAME, IN TWO LEADING
COMPANIES.
(c) 6 YEARS (1971-1976)- WORKED AS
CONSULTING CIVIL ENGINEER FOR
WORKS LIKE DESIGNS,
CONSTRUCTION AND VALUATION
AND MANAGEMENT OF RESIDENTIAL
AND FACTORY BUILDINGS.
(d) 7 YEARS(1963-1976)- WITH
GOVERNMENT OF INDIA AS
SUPERINTENDENT B/R GRADE -1 AND
ASSISTANT ENGINEER, (CIVIL)

IN BORDER ROADS
ORGANIZATION(GENERAL RESERVE
ENGINEER FORCE).

(e) 3 YEARS(1960-1963)- WORKED IN
INDIAN RAILWAY AND IRRIGATION
DEPARTMENT.

(f) 1 YEAR(1959-1960)- WORKED IN A
CORPORATION AS TRAINEE.

8. NATURE OF WORKS DONE:

(a) IN U.S.A.: TOTAL MANAGEMENT
OF THE CORPORATION.

(b) IN SURINAME: MANAGEMENT OF
PROJECTS.

I. CONSTRUCTION OF A LAND
PREPARATION PROJECT FOR A
HOUSING COLONY INCLUDING
DRAINAGE AND ROADS ETC.

II. CONSTRUCTION OF BUILDINGS
AND WAREHOUSES.

III. HILLROAD USING HEAVY
EARTHMOVING EQUIPMENT
INCLUDE. WOODEN BRIDGES AND
AMCO CULVERTS.

IV. STEEL STRUCTURES
FABRICATION AND INSTILLATION
INCLUDE. SHEET METAL WORKS FOR
DRY DOC, PONTOONS, CHIMNEYS,
OIL AND WATER STORAGE TANKS
ETC.

V. PREPARATION OF ESTIMATES,
CONTRACTS AND INTERNATIONAL
TENDERS.

VI. DRIVING OF WOODEN, CONCRETE
& STEEL PILES ON GROUND AND IN
WATER, INCLUDE SHEET PILING FOR
WHARVES.

(c) IN INDIA: MANAGEMENT OF
WORKS

I. HILL ROADS IN HIMALAYAN
MOUNTAINS, INCLUDE
CONSTRUCTION OF SMALL BAILEY
BRIDGES.

II. ROCK QUARRYING & CRUSHING
OPERATIONS INCLUDE DRILLING &
ROCK BLASTING.

III. SOIL STABILIZATION, SOILING,
METALLING, PREMIX ASPHALT,
CARPETING, RETAINING WALLS,
BREAK WALLS, ARMCO & CONCRETE
PIPE CULVERTS.

IV. STORAGE GODOWNS FOR LIQUID
PETROLEUM GAS CYLINDERS FOR
INDIAN OIL.

V. CEMENT CONCRETE ROADS,
RESIDENTIAL & INDUSTRIAL
BUILDINGS, PLANNING, ESTIMATING.
CONSTRUCTION &
VALUATION.

VI. ADMINISTRATIVE EXPENSE AS
OFFICER COMMANDING OF A
COMPANY IN GENERAL RESERVE
ENGINEER FORCE, IN GOVERNMENT
OF INDIA. (A UNIT OF 530 MEN)

VII. IRRIGATION CANALS & BRIDGES

VIII. RAILWAYS ESTIMATES.

Rohit Singh
2535 N.W. 99th Avenue
Miami, FL 33172
W(305) 591-3911,H (305) 599-1176,f(305)591-0727
E-mail: Kaizen@ix.netcom.com

AGE
29 Years old

STATUS
U.S. CITIZEN

EDUCATION

Bachelor of Science in Civil Engineering
Florida International University
Completion Date : December 1994

Associates in Arts
Miami Dade Community College
Completion Date : August 1991

Computer Skills

Systems: MS-DOS, Microsoft Windows
Software: Peachtree Accounting program, numerous spreadsheet, database, presentation graphics, and word processing packages. Also basic AutoCAD.

WORK EXPERIENCE

MANAGER

May 1996-present

DAY TO DAY AFFAIRS OF CAJRAJ & SONS IMP. EXP.

Duties includes managing sales, employee hiring and firing, payroll, accounting, credit dept., customer relation, inventory control, purchasing etc.

GENERAL MANAGER

August 1995-May 1996

Manufacturas Mexican de Matamoros
Bravo Y 17 Calle Esq. # 175
Matamoros, Mexico

Duties included handling customs paper work for import and export, accounting, credit dept, managing the production line, hiring and firing employees, training people, inventory control, purchasing sales, legal paper works, etc. This company had over 150 employees working, it manufactured luggages and bags, from stitching, cutting and reviting.

SALES MANAGER

May 1991-July 1995

Arctics
6600 NW 82 Ave
Miami, FL-33166

Duties included sales organizing, employee hiring and firing, accounting, credit dept., customer relations, inventory control, arranging deliveries, purchasing, sales, new product design approval, etc. This company is a retail/ wholesale distribution warehouse.

ACTIVITIES

Kyo Ku Shin Kai Karate- Brown Belt
Notary Public in State of Florida
Artistic Writing
Water sports
Fluent in English, Spanish, Dutch and Hindi

RICHARD V. LINHART

12882 S.W. 50th Street
Miramar, FL 33027

richardl@astralc.com

(305)829-1252

EDUCATION

Currently pursuing Master of Science in Management Information Systems
Florida International University, July 2001

Master of Science in Materials Science and Engineering
University of Florida, December 1995

Bachelor of Science in Materials Science and Engineering
University of Florida, May 1992

COMPUTER EXPERIENCE

Internet: Visual InterDev, FrontPage, HTML, Java, ASP, IIS, MTS
Networking: Novell Netware, Microsoft NT Server/Workstation
Programming: Visual Basic, Fortran, Pascal, Delphi, SQL, PowerBuilder
Database: SQL Server, FoxPro, dBase, Oracle
Certifications: MCP (Visual Basic-Desktop, Visual Basic-Distributed)

WORK EXPERIENCE

October 2000-
Present **COMPUTER PROGRAMMER**
Astral Communications, Inc., Miami, Florida
Design and development of telecommunications software using Visual Basic, Visual FoxPro, and SQL Server. Also created web site using Active Server Pages linked with SQL Server and external DLL's. Involved the use of Microsoft Internet Information Server and Microsoft Transaction Server.

November 1999-
October 2000 **COMPUTER PROGRAMMER (Head of VB Programming)**
QuickQuote, Inc., Fort Lauderdale, Florida
Design and development of new and existing products using Visual Basic, Access, and Delphi. Existing products include applications to rate automobile insurance. New products include applications to rate HomeOwners, Flood, Wind, and other types of insurance.

August 1999-
October 2000 **CONSULTANT**
Astral Communications, Miami, Florida
Design and implementation of telecommunications software programs for switch control, billing, fees application, calling card rate structures, reports, etc using Visual Basic, SQL Server, FoxPro, and Access. Also provide technical support for applications development using new and existing technology methods and software programs.

September 1998-
November 1999 **CONSULTANT**
Innovex Group, Inc., Miami Lakes, Florida
Designed and implemented computer-based solutions for different clients using Visual Basic, PowerBuilder, and SQL Server. Clients included IVAX (Drug tracking system for FDA compliance) and Apple Capital (Restaurant management system).

February 1997-
Present **COMPUTER PROGRAMMER**
QuickQuote, Inc., Fort Lauderdale, Florida
Program, update, and maintain software for the rating of automobiles for the insurance industry using Borland Pascal. Also included design of new applications in Delphi, Visual Basic, dBase, and FoxPro.

September 1992-
December 1996 **RESEARCH ASSISTANT**
Materials Engineering Department, University of Florida, Gainesville, Florida
Performed research on the formation of kidney stones. Involved modeling of the process using a variety of software tools, including Microsoft Visual Basic and CACHE, as well as the set-up and programming of computerized data acquisition involving the control of multiple instruments.

May 1992-
August 1992 **RESEARCHER**
Materials Engineering Department, University of Florida, Gainesville, Florida
Designed and tested a medical device for syringe needle disposal to prevent accidental contamination after use. Involved developing an appropriate package for the device, and choosing and testing different combinations of powders and adhesives for the device.

May 1992-
August 1992 **RESEARCH ASSISTANT**
Materials Engineering Department, University of Florida, Gainesville, Florida
Assisted in the preparation and analysis of metallic rods for testing on the melting and crystallization behavior of metals in zero-gravity environments for a future space shuttle mission.

January 1992-
May 1992 **COMPUTER PROGRAMMER**
Materials Engineering Department, University of Florida, Gainesville, Florida
Converted, updated, and maintained a system to calculate the theoretical interaction energies between particles in a variety of solutions, allowing the prediction of particle aggregation.

May 1985-
August 1988 **COMPUTER PROGRAMMER**
Bay Pines VAMC, Bay Pines, Florida
Programmed and maintained a medical database system in dBase III.

INTERESTS

Computers, piano, sports, music, investing

STATUS

Born US Citizen.

(C)

Financial Capability To Provide, Maintain, And Own The Services

Funds
Availability

1. The family owns their home in Miami, which is worth \$ 700,000. The mortgage deed is free and clear, and if necessary it could be raised to provide funds for the business. \$ 700,000
2. Richard and Ritu own their home in Miramar, Fl., which is currently valued at \$ 175,000. The mortgage deed is also free and clear, and if necessary it could be raised to provide funds for the business. In addition, they have equity of over \$ 50,000. \$ 225,000
3. Ram and Saroj have an annuity with MetLife worth \$ 150,000. If needed, credit lines could be obtained against it..... \$ 150,000
4. Corporation has Switches, computers, and networking equipment worth \$ 2,000,000, which is leased on various terms of 2.5 to 5 years on easy installments..... \$ 2,000,000
5. Company operates from its present location purchased and owned for the past year. The facility is currently valued at \$ 1,000,000. The mortgage deed on this property is also free and clear. If needed, money also could be raised to provide funds for the business..... \$ 1,000,000
6. In addition to company headquarters, the company has co-location sites at three other locations on lease basis.
7. Switches are leased, owned, and operated by our company, and sales and marketing is done Astral Communications, which is owned and operated by our family.
8. Extra availability of funds: There is an open credit line of \$ 50,000 from Bank of America, which can be used if needed. Currently, all is available..... \$ 50,000
9. There is one more credit line of \$50,000 from Bank United, which can be used if needed. Currently, all is available..... \$ 50,000

10. Company had credit lines from Ocean Bank for \$ 160,000, which has been paid off, but if needed can be reviewed again either from the same or another bank..... \$ 160,000

11. Furthermore, family members have personal credit cards from Visa and MasterCard, which can raise money combined to a limit of \$ 215,000:

Ram and Saroj..... \$ 50,000

Richard and Ritu \$ 30,000

Rahul and Vineeta.... \$ 35,000

Rohit and Preeti..... \$ 90,000

..... \$ 215,000

12. We have the best intentions, hard work, and have been always on the taxpayer or giving end of society and hope to do in the future. Currently we are a team of +40 individuals working together with a mutual bond of sincerity and dedication.

Total Funds Available..... \$ 4,550,000

Lionhart of Miami Inc

Financial Statements

December 31, 2000

ARNOLD POWELL
CERTIFIED PUBLIC ACCOUNTANT
8525 N.W. 53RD TERRACE, #105
MIAMI, FLORIDA 33166

(305) 470-9907

May 1, 2001

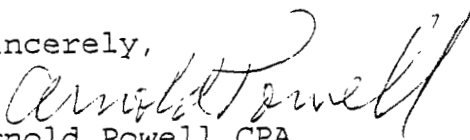
Lionhart of Miami Inc
6600 NW 82nd Avenue
Miami, FL 33166

To the Board of Directors of Lionhart of Miami Inc

We have compiled the accompanying balance sheets of Lionhart of Miami Inc as of December 31, 2000 and the related statement of income and cash flows for the year then ended in accordance with standards established by the American Institute of Certified Public Accountants.

A compilation is limited to presenting, in the form of financial statements, information that is the representation of management. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

Sincerely,


Arnold Powell CPA

Lionhart of Miami Inc
Income Statement
For the Twelve Months Ended December 31, 2000

	<u>12 Months Ended</u> <u>Dec. 31, 2000</u>
Sales:	
Sales	\$ 124,172.05
Sales - Telecommunications	<u>8,942,033.00</u>
Net Sales	9,066,205.05
Cost of Goods Sold:	
Beginning Inventory	6,922.00
Purchases	<u>7,906,205.20</u>
Goods Available for Sale	7,913,127.20
Less: Ending Inventory	<u>7,337.00</u>
Cost of Goods Sold	<u>7,905,790.20</u>
Gross Profit	1,160,414.85
General and Administrative:	
Officers Salaries	73,060.21
Office Salaries	64,499.92
Advertising	500.68
Automobile Expense	15,844.76
Bank Service Charges	3,271.21
Commissions	44,067.53
Casual Labor	801.58
Contributions	751.00
Depreciation Expense	7,375.00
Employee Benefits	3,878.00
Entertainment	362.49
Insurance	5,316.68
Interest Expense	13,125.00
Legal Fees	5,785.38
Licenses And Permits	6,158.35
Management Fee	240,000.00
Office Expense	10,448.47
Postage	1,899.91
Professional Fees	123,812.43
Rent Expense	78,131.00
Equipment Rental	288,813.47
Repairs And Maintenance	11,574.63
Sales Tax Expense	25.00
Taxes On Payroll	12,197.77
Telephone & Telegraph	14,512.88
Travel Expense	5,860.49
Utilities	<u>4,795.83</u>
Total General and Administrative	<u>1,036,869.67</u>
Operating Income	<u>123,545.18</u>
Interest Income	<u>39,085.98</u>
Net Income (Loss)	<u>\$ 162,631.16</u>

See Accountant's Compilation Report

Lionhart of Miami Inc
Balance Sheet
As of December 31, 2000

ASSETS

Current Assets:		
Cash & Cash Equivalents	\$	2,316,190.42
Accounts Receivable		1,175,019.72
Employee Advances		900.00
Loan Receivable-Stockholder		8,825.65
Prepaid Taxes		112.00
Inventory		<u>7,337.00</u>
Total Current Assets		3,508,384.79
Property and Equipment:		
Furniture & Fixtures	386.28	
Computer	36,483.57	
Equipment	<u>15,564.08</u>	
Total Property and Equipment		52,433.93
Acc.Depr. - Furn. & Fixt.	(38.00)	
Acc.Depr. - Computer	(6,288.10)	
Acc.Depr. - Equipment	<u>(3,182.20)</u>	
Less Accumulated Depreciation		(9,508.30)
Net Property and Equipment		42,925.63
Other Assets:		
Security Deposits		<u>9,800.00</u>
Total Other Assets		<u>9,800.00</u>
TOTAL ASSETS		<u>\$ 3,561,110.42</u>

LIABILITIES AND STOCKHOLDERS' EQUITY

Current Liabilities:		
Sales Tax Payable	\$	182.58
Accounts Payable - Trade		1,620,926.95
Accrued Expenses		1,768,635.77
Due to Affiliate		<u>8,633.96</u>
Total Current Liabilities		3,398,379.26
Stockholders' Equity:		
Common Stock -\$1.00 Par.		100.00
Stockholder Distributions		(27,274.35)
Retained Earnings Begin	27,274.35	
Net Income	162,631.16	
Retained Earnings End		<u>189,905.51</u>
Total Stockholders' Equity		<u>162,731.16</u>
Total Liabilities and Stockholders' Equity		<u>\$ 3,561,110.42</u>

See Accountant's Compilation Report

Lionhart of Miami Inc
Financial Statements
December 31, 1999

ARNOLD POWELL
CERTIFIED PUBLIC ACCOUNTANT
8525 N.W. 53RD TERRACE, #105
MIAMI, FLORIDA 33166

(305) 470-9907

May 1, 2000

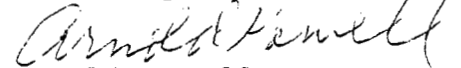
Lionhart of Miami Inc
6600 NW 82nd Avenue
Miami, FL 33166

To the Board of Directors of Lionhart of Miami Inc

We have compiled the accompanying balance sheets of Lionhart of Miami Inc as of December 31, 1999 and the related statement of income and cash flows for the year then ended in accordance with standards established by the American Institute of Certified Public Accountants.

A compilation is limited to presenting, in the form of financial statements, information that is the representation of management. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

Sincerely,



Arnold Powell CPA

Lionhart of Miami Inc
Balance Sheet
As of December 31, 1999

ASSETS

Current Assets:

Cash & Cash Equivalents	\$	40,484.74	
Due from Affiliate		93,567.54	
Accounts Receivable		173,711.85	
Inventory		<u>6,922.00</u>	
Total Current Assets			314,686.13

Property and Equipment:

Computer		13,201.11	
Equipment		<u>8,131.76</u>	
Total Property and Equipment			21,332.87

Acc. Depr. - Computer		(1,320.10)	
Acc. Depr. - Equipment		<u>(813.20)</u>	
Less Accumulated Depreciation			<u>(2,133.30)</u>

Net Property and Equipment 19,199.57

Other Assets:

Advances to Officers		200.00	
Security Deposits		<u>4,000.00</u>	
Total Other Assets			<u>4,400.00</u>

TOTAL ASSETS \$ 338,085.70

LIABILITIES AND STOCKHOLDERS' EQUITY

Current Liabilities:

Sales Tax Payable	\$	182.58	
Accounts Payable - Trade		306,825.00	
Accrued Expenses		3,000.00	
Payroll Taxes Payable		<u>703.77</u>	
Total Current Liabilities			310,711.35

Long-Term Liabilities:

Stockholders' Equity:

Common Stock -\$1.00 Par.		100.00	
Retained Earnings Begin		237.00	
Net Income		27,037.35	
Retained Earnings End		<u>27,274.35</u>	
Total Stockholders' Equity			<u>27,374.35</u>

Total Liabilities and Stockholders' Equity \$ 338,085.70

Lionhart of Miami Inc
Income Statement
For the Twelve Months Ended December 31, 1999

	<u>12 Months Ended Dec. 31, 1999</u>
Sales:	
Sales - Luggage Taxable	\$ 32,086.00
Sales - Luggage Non Taxable	278,967.00
Sales - Telecommunications	<u>1,177,290.00</u>
Net Sales	1,488,343.00
Cost of Goods Sold:	
Beginning Inventory	7,366.00
Purchases	<u>922,005.15</u>
Goods Available for Sale	929,371.15
Less: Ending Inventory	<u>6,922.00</u>
Cost of Goods Sold	922,449.15
Gross Profit	565,893.85
General and Administrative:	
Officers Salaries	24,000.00
Office Salaries	15,307.75
Automobile Expense	154.43
Bank Service Charges	1,317.08
Commissions	4,642.58
Casual Labor	2,433.00
Depreciation Expense	2,133.30
Promotions & Trade Shows	10,308.30
Insurance	2,262.59
Interest Expense	33,000.00
Licenses And Permits	5,130.93
Office Expense	2,717.25
Office Supplies	1,018.35
Postage	327.62
Professional Fees	6,450.00
Rent Expense	79,116.32
Equipment Rental	134,211.63
Repairs And Maintenance	2,443.81
Sales Tax Expense	1,419.42
Stationery & Printing	137.45
Taxes On Payroll	3,469.05
Telephone & Telegraph	3,696.08
Travel Expense	146.95
Utilities	<u>3,012.61</u>
Total General and Administrative	<u>338,856.50</u>
Operating Income	<u>227,037.35</u>
Management Fee	<u>200,000.00</u>
Net Income (Loss)	<u>\$ 27,037.35</u>

See Accountant's Compilation Report

Form 1120S

U.S. Income Tax Return for an S Corporation

OMB No. 1545-0130

Do not file this form unless the corporation has timely filed

Form 2553 to elect to be an S corporation.

1998

Department of the Treasury Internal Revenue Service

See separate instructions.

calendar year 1998, or tax year beginning and ending

Header section containing: Effective date of election (1/01/98), NEW bus. code no. (453990), Name (Lionhart of Miami Inc), Address (6600 N.W. 82nd Avenue, Miami, FL 33166), Employer identification no. (65-0794431), Date incorporated (11/13/97), Total assets (\$7,771).

Check applicable boxes: (1) Initial return, (2) Final return, (3) Change in address, (4) Amended return. Enter number of shareholders: 1

Caution: Include only trade or business income and expenses on lines 1a through 21. See the instructions for more information.

Main table with 27 rows for income and deductions. Includes: 1a Gross receipts/sales (30,951), 2 Cost of goods sold (14,280), 3 Gross profit (16,671), 6 Total income (16,671), 7 Compensation of officers (10,800), 12 Taxes and licenses (1,007), 19 Other deductions (1,627), 20 Total deductions (16,434), 21 Ordinary income (237), 22 Tax (22a, 22b, 22c), 23 Payments (23a, 23b, 23c, 23d), 24 Estimated tax penalty, 25 Tax due, 26 Overpayment, 27 Enter amount of ln. 26 you want.

Declaration section: Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. Signature: Rita Lihart, Date: 3-11-99, Title: PRESIDENT.

Preparer's section: Preparer's signature: Arnold Powell, CPA, Date: 3/11/99, Check if self-employed: [X], Preparer's social security number: 266-04-9624, Firm's name: Arnold Powell, CPA, Address: 8525 NW 53 Terrace, Suite 105, Miami, FL, EIN: 59-2502553, ZIP code: 33166.

Schedule A Cost of Goods Sold (see page 15 of the instructions)

1	Inventory at beginning of year	1	
2	Purchases	2	21,646
3	Cost of labor	3	
4	Additional section 263A costs (attach schedule)	4	
5	Other costs (attach schedule)	5	
6	Total. Add lines 1 through 5	6	21,646
7	Inventory at end of year	7	7,366
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on page 1, line 2	8	14,280

3a Check all methods used for valuing closing inventory:

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

b Check if there was a writedown of "subnormal" goods as described in Regulations section 1.471-2(c) ▶

c Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) ▶

d If the LIFO inventory method was used for this tax year, enter percentage (or amounts) of closing inventory computed under LIFO

9d

e Do the rules of section 263A (for property produced or acquired for resale) apply to the corporation? Yes No

f Was there any change in determining quantities, cost, or valuations between opening and closing inventory? Yes No
If "Yes," attach explanation.

Schedule B Other Information

Check method of accounting: (a) Cash (b) Accrual (c) Other (specify) ▶

Refer to the list on pages 26 through 28 of the instructions and state the corporation's principal:

(a) Business activity ▶ Retail Sales (b) Product or service ▶ Miscellaneous

Did the corporation at the end of the tax year own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).) If "Yes," attach a schedule showing: (a) name, address, and employer identification number and (b) percentage owned

Yes	No
	X
	X
	X
	X
	X

Was the corporation a member of a controlled group subject to the provisions of section 1561?

At any time during calendar year 1998, did the corporation have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? (See page 15 of the instructions for exceptions and filing requirements for Form TD F 90-22.1.)

If "Yes," enter the name of the foreign country ▶

During the tax year, did the corporation receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," the corporation may have to file Form 3520. See page 15 of the instructions

Check this box if the corporation has filed or is required to file Form 3264, Application for Registration of a Tax Shelter ▶

Check this box if the corporation issued publicly offered debt instruments with original issue discount ▶

If so, the corporation may have to file Form 3281, Information Return for Publicly Offered Original Issue Discount Instruments.

If the corporation: (a) filed its election to be an S corporation after 1986, (b) was a C corporation before it elected to be an S corporation or the corporation acquired an asset with a basis determined by reference to its basis (or the basis of any other property) in the hands of a C corporation, and (c) has net unrealized built-in gain (defined in section 1374(d)(1)) in excess of the net recognized built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in gain from prior years (see page 16 of the instructions) ▶ \$

Check this box if the corporation had accumulated earnings and profits at the close of the tax year (see page 16 of the instructions) ▶

Schedule K Shareholders' Shares of Income, Credits, Deductions, etc.

		(a) Pro rata share items	(b) Total amount	
Income	1	Ordinary income (loss) from trade or business activities (page 1, line 21)	1	237
	2	Net income (loss) from rental real estate activities (attach Form 8825)	2	
	3a	Gross income from other rental activities	3a	
	b	Expenses from other rental activities (attach schedule)	3b	
	c	Net income (loss) from other rental activities. Subtract line 3b from line 3a	3c	
	4	Portfolio income (loss):		
	a	Interest income	4a	
	b	Ordinary dividends	4b	
	c	Royalty income	4c	
	d	Net short-term capital gain (loss) (attach Schedule D (Form 1120S))	4d	
e	Net long-term capital gain (loss) (attach Schedule D (Form 1120S)):			
	(1) 28% rate gain (loss) (2) Total for year	4e(2)		
f	Other portfolio income (loss) (attach schedule)	4f		
5	Net section 1231 gain (loss) (other than due to casualty or theft) (attach Form 4797)	5		
6	Other income (loss) (attach schedule)	6		
Deductions	7	Charitable contributions (attach schedule)	7	
	8	Section 179 expense deduction (attach Form 4562)	8	
	9	Deductions related to portfolio income (loss) (itemize)	9	
	10	Other deductions (attach schedule)	10	
Investment Interest	11a	Interest expense on investment debts	11a	
	b (1)	Investment income included on lines 4a, 4b, 4c, and 4f above	11b(1)	
	(2)	Investment expenses included on line 9 above	11b(2)	
Credits	12a	Credit for alcohol used as a fuel (attach Form 6478)	12a	
	b	Low-income housing credit:		
	(1)	From partnerships to which section 42(j)(5) applies for property placed in service before 1990	12b(1)	
	(2)	Other than on line 12b(1) for property placed in service before 1990	12b(2)	
	(3)	From partnerships to which section 42(j)(5) applies for property placed in service after 1989	12b(3)	
	(4)	Other than on line 12b(3) for property placed in service after 1989	12b(4)	
	c	Qualified rehabilitation expenditures related to rental real estate activities (attach Form 3468)	12c	
d	Credits (other than credits shown on lines 12b and 12c) related to rental real estate activities	12d		
e	Credits related to other rental activities	12e		
13	Other credits	13		
Adjustments Tax Preferences	14a	Depreciation adjustment on property placed in service after 1986	14a	
	b	Adjusted gain or loss	14b	
	c	Depletion (other than oil and gas)	14c	
	d (1)	Gross income from oil, gas, or geothermal properties	14d(1)	
	(2)	Deductions allocable to oil, gas, or geothermal properties	14d(2)	
e	Other adjustments and tax preference items (attach schedule)	14e		
Foreign	15a	Type of income		
	b	Name of foreign country or U.S. possession		
	c	Total gross income from sources outside the United States (attach schedule)	15c	
	d	Total applicable deductions and losses (attach schedule)	15d	
	e	Total foreign taxes (check one): <input type="checkbox"/> Paid <input type="checkbox"/> Accrued	15e	
	f	Reduction in taxes available for credit (attach schedule)	15f	
	g	Other foreign tax information (attach schedule)	15g	
Other	16	Section 59(e)(2) expenditures: a Type b Amount	16b	
	17	Tax-exempt interest income	17	
	18	Other tax-exempt income	18	
	19	Nondeductible expenses	19	
	20	Total property distributions (including cash) other than dividends reported on line 22 below	20	
	21	Other items and amounts required to be reported separately to shareholders (attach schedule)		
	22	Total dividend distributions paid from accumulated earnings and profits	22	
	23	Income (loss). (Required only if Schedule M-1 must be completed.) Combine lines 1 through 6 in column (b). From the result, subtract the sum of lines 7 through 11a, 15e, and 16b	23	

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
Assets					
1	Cash				405
2a	Trade notes and accounts receivable				
b	Less allowance for bad debts				
3	Inventories				7,366
4	U.S. Government obligations				
5	Tax-exempt securities				
6	Other current assets				
7	Loans to shareholders				
8	Mortgage and real estate loans				
9	Other investments				
10a	Buildings and other depreciable assets				
b	Less accumulated depreciation				
11a	Depletable assets				
b	Less accumulated depletion				
	Land (net of any amortization)				
12a	Intangible assets (amortizable only)				
b	Less accumulated amortization				
	Other assets (attach sch.)				
	Total assets		0		7,771
Liabilities and Shareholders' Equity					
	Accounts payable				6,825
	Mortgages, notes, bonds payable in less than 1 year				
	Other current liabilities See Sch				609
	Loans from shareholders				
	Mortgages, notes, bonds payable in 1 year or more				
	Other liabilities (att. sch.)				
	Capital stock				100
	Additional paid-in capital				
	Retained earnings				237
	Adjustments to S/H equity				
	Less cost of treasury stock				
	Total liabilities and shareholders' equity		0		7,771

Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return		(You are not required to complete this schedule if the total assets on line 15, column (d), of Schedule L are less than \$25,000.)	
Net income (loss) per books		5	Income recorded on books this year not included on Schedule K, lines 1 through 6 (itemize):
Income included on Schedule K, lines 1 through 6, not recorded on books this year (itemize):		a	Tax-exempt interest \$
Expenses recorded on books this year not included on Schedule K, lines 1 through 11a, 15e, and 16b (itemize):		6	Deductions included on Schedule K, lines 1 through 11a, 15e, and 16b, not charged against book income this year (itemize):
1 Depreciation \$		a	Depreciation \$
2 Travel and entertainment \$		7	Add lines 5 and 6
Add lines 1 through 3		8	Income (loss) (Sch. K, line 23), Line 4 less line 7

Schedule M-2 Analysis of Accumulated Adjustments Account, Other Adjustments Account, and Shareholders' Undistributed Taxable Income Previously Taxed (see page 24 of the instructions)			
	(a) Accumulated adjustments account	(b) Other adjustments account	(c) Shareholders' undistributed taxable income previously taxed
Balance at beginning of tax year			
Ordinary income from page 1, line 21	237		
Other additions			
Loss from page 1, line 21			
Other reductions			
Combine lines 1 through 5	237		
Distributions other than divd. distributions			
Balance at end of tax year. Subtract in 7 from in 8	237		

SCHEDULE K-1
Form 1120S

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

OMB No. 1545-0130

▶ See separate instructions.

For calendar year 1998 or tax year

1998

Department of the Treasury
Internal Revenue Service

beginning and ending

Shareholder's identifying number ▶ 592-44-8060

Corporation's identifying number ▶ 65-0794431

Shareholder's name, address, and ZIP code

Corporation's name, address, and ZIP code

Ritu S. Linhart
6600 NW 82nd Avenue
Miami FL 33166

Lionhart of Miami Inc
6600 N.W. 82nd Avenue
Miami FL 33166

Shareholder's percentage of stock ownership for tax year (see instructions for Schedule K-1) ▶ 100.000000%

Internal Revenue Service Center where corporation filed its return ▶ Atlanta, GA 39901

Tax shelter registration number (see instructions for Schedule K-1) ▶

Check applicable boxes: (1) Final K-1 (2) Amended K-1

	(a) Pro rata share items	(b) Amount	(c) Form 1040 filers enter the amount in column (b) on:
Income (loss)	1 Ordinary income (loss) from trade or business activities	1 237	See pages 4 and 5 of the Shareholder's Instructions for Schedule K-1 (Form 1120S). Sch. B, Part I, line 1 Sch. B, Part II, line 5 Sch. E, Part I, line 4 Sch. D, line 5, col. (f) Sch. D, line 12, col. (g) Sch. D, line 12, col. (f) (Enter on appl. in. of your return.) See Shareholder's Instructions for Schedule K-1 (Form 1120S). (Enter on appl. in. of your return.)
	2 Net income (loss) from rental real estate activities	2	
	3 Net income (loss) from other rental activities	3	
	4 Portfolio income (loss):		
	a Interest	4a	
	b Ordinary dividends	4b	
	c Royalties	4c	
	d Net short-term capital gain (loss)	4d	
	e Net long-term capital gain (loss):		
	(1) 28% rate gain (loss)	e(1)	
(2) Total for year	e(2)		
f Other portfolio income (loss) (attach schedule)	4f		
5 Net section 1231 gain (loss) (other than due to casualty or theft)	5		
6 Other income (loss) (attach schedule)	6		
Deductions	7 Charitable contributions (attach schedule)	7	Sch. A, line 15 or 16
	8 Section 179 expense deduction	8	See page 8 of the Shareholder's Instructions for Schedule K-1 (Form 1120S).
	9 Deductions related to portfolio income (loss)	9	
	10 Other deductions (attach schedule)	10	
Investment interest	11a Interest expense on investment debts	11a	
	b (1) Investment income included on lines 4a, 4b, 4c, and 4f above	b(1)	See Shareholder's Instructions for Schedule K-1 (Form 1120S).
(2) Investment expenses included on line 9 above	b(2)		
Credits	12a Credit for alcohol used as fuel	12a	Form 6478, line 10
	b Low-income housing credit:		Form 8586, line 5
	(1) From section 42(j)(5) partnerships for property placed in service before 1990	b(1)	
	(2) Other than on line 12b(1) for property placed in service before 1990	b(2)	
	(3) From section 42(j)(5) partnerships for property placed in service after 1989	b(3)	
	(4) Other than on line 12b(3) for property placed in service after 1989	b(4)	
	c Qualified rehabilitation expenditures related to rental real estate activities	12c	See page 7 of the Shareholder's Instructions for Schedule K-1 (Form 1120S).
	d Credits (other than credits shown on lines 12b and 12c) related to rental real estate activities	12d	
e Credits related to other rental activities	12e		
13 Other credits	13		

Lionhart of Miami Inc
FYE: 12/31/98

EIN: 65-0794431

LMI

LMI

1

Page 4, Schedule L, Line 18 - Other Current Liabilities

<u>Beginning of Year</u>	<u>End of Year</u>	<u>Amount</u>
	\$ 609	\$ 131
\$ 0	\$ 609	504
		220
		154
		618
		<u>\$ 1,627</u>

Form 1120S, P4
11/11/99 2:32 pm

Lionhart of Miami Inc
FYE: 12/31/98

EIN: 65-0794431

LMI

Form 1120S, Page 4, Schedule L, Line 18 - Other Current Liabilities

<u>Description</u>	<u>Beginning of Year</u>	<u>End of Year</u>
roll Taxes Payable		\$ 609
	<u>\$ 0</u>	<u>\$ 609</u>



1999 Florida Intangible Tax Return for Corporation,
Partnership, and Fiduciary Filers as of January 1, 1999

CSI

DR-601C
R. 01/99

FEIN) 65-0794431

Name Lionhart of Miami Inc

Address

Address 6600 N.W. 82nd Avenue

Address Changes

Amended Return

City/State/Zip

Miami

FL 33166

Filing Status

Corp

Bank/Trust

OR
use only

/ /

650794431	0	0	0
0	0	0	0
0	0	0	0
5	0	0	0
00	10000	0	0
0	10000		

8616000301993015036507944319

1. Accounts Receivable (From Accounts Receivable Worksheet, Line 14)
2. Loans and Notes Receivable (From Schedule B, Line 17)
3. Bonds (From Schedule C, Line 18)
4. Stocks, Mutuals, Money Market Funds, Limited Partnership Interests and Beneficial Interest in Any Trust (From Schedule D, Line 19)
5. As Agent for Stockholders (From Schedule E, Line 20. Do not enter negative value) 100.00
6. Total Taxable Assets (Total of Lines 1 through 5) 100.00
7. Tax Due (From Tax Calculation Worksheet, Line 15) 0.00
8. Credits (From Tax Credit Worksheet, Line 16) *If Line 7 is less than \$60, no payment is due*
9. Total Tax Due (Subtract Line 8 from Line 7) 0.00
10. Discount (Jan. or Feb. - 4%; March - 3%; April - 2%; May - 1%; June - 0%; if postmarked on or before the last day of the filing period)
11. Penalty and Interest (See Instructions)
12. Voluntary Election Campaign Financing Trust Fund (\$5.00 - See Instructions)
- 13a. Total Due: (Line 9 minus Line 10, plus Line 11 plus Line 12.) 0.00
- 13b. Less Amount Paid on Extension
- 13c. Total Due (Line 13a less Line 13b; U.S. Funds only) 0.00

I, the preparer, under penalties of perjury, declare that I have examined this return, accompanying schedule, and statements, and it is true, correct, and complete. If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has any knowledge (ss. 199.232(2); 92.525(2); & 837.06, F.S.).

Mark "X" here if you transmitted funds electronically

Payment Coupon 1999 Florida Intangible Tax

Do Not Detach

CSI

DR-601C
R. 01/99

Return and Payment Must Be Postmarked No Later Than June 30, 1999 to Avoid Penalty and Interest

Signature of Officer	Date	Telephone No.
Signature of Individual or Firm Preparing the Return		Date
		Preparer's SSN or FEIN
		3/11/99 59-2502553

Enter correct name, address, and FEIN below, if not preprinted:

Name Lionhart of Miami Inc
 Address 6600 N.W. 82nd Avenue
 City/State/Zip Miami FL 33166

65-0794431
FEIN

Make Check Payable and Mail To:

FLORIDA DEPT. OF REVENUE
5050 W TENNESSEE ST
TALLAHASSEE FL 32399-0140

650794431	0	0	0
0	0	0	0
0	0	0	0
5	0	0	0
00	10000	0	0
0	10000		

DO NOT
WRITE
BELOW
THIS
LINE

8616 00030199 301503 6507944319

Lionhart of Miami Inc

65-0794431

CSI
DR-601C
R. 01/99
PAGE 2

Important Information Required

If this is your first time filing an Intangible Tax Return, please complete the following:

Date of incorporation 11/13/97
Date you began business in Florida 11/13/97
Example: 0 6 1 0 9 7

If your filing status has changed, please enter the previous FEIN: the new FEIN, and the new filing status:
Previous FEIN
New FEIN

Filing Status

- Fiduciary
Affiliated Group of Corporations (Must Submit List, See Page 10)
Partnership
Corporation
Final Return
Information Return Only (Filed Under SSN)
Trustee

If your name/address has changed, please complete the following:

Name of Taxpayer(s)
New Address
City/State/Zip
Telephone Number Signature

Accounts Receivable Worksheet table with columns: Total Accounts Receivable, Result

Tax Calculation Worksheet table with columns: A. Corporations, Partnerships, Affiliated Groups, & Fiduciaries; B. Banking and Savings Associations; C. Charitable Trusts

Tax Credit Worksheet (see Instructions, page 6) table with rows for Bank and Savings Association Credit

(If none of the boxes below are applicable, disregard this section.)

Check the appropriate box below: (see Information Notices on page 9 of the Instructions)

- We hereby certify this corporation is not required to file a notice of stock value because its shares are regularly listed on a public exchange or traded over the counter; or
We hereby certify this corporation's Florida stockholders were notified of the just value per share on or before April 1, for all of its shares that are not publicly traded or are restricted. A copy of the value notice is attached to this return; or
[X] We hereby certify this corporation elects to pay the intangible tax as agent for its Florida stockholders and certify all Florida stockholders were notified of this election on or before April 1. A copy of the notice is attached to this return. The corporation has included the value of its shares held by Florida residents on this tax return; or
We hereby certify this corporation is claiming the international banking exemption.

Neither foreign currency nor funds drawn on other than U.S. banks will be accepted.
State law requires a service fee for returned checks or drafts of \$15.00 or 5% of the face amount, whichever is greater, not to exceed \$150.00 (in 245 2410) F.S.

Attach These Schedules to Your Tax Return

CSI
DR-601CS
R. 01/99

FEIN

Name: Lionhart of Miami Inc

65-0794431

Schedule B Loans and Notes Receivable		Total Taxable Amount January 1, 1999
Loans Receivable		
Notes Receivable		
Other		
17. Total of Schedule B (Enter on Schedule A, Line 2)		17.

Schedule C Bonds						
Name of Issuer, Series (List Alphabetically - One Bond Per Line) (A)	Face Value Per Bond (B)	Interest Rate (C)	Maturity Date (D)	Number Owned (E)	Per \$100.00 Value (F)	Total Taxable Amount January 1, 1999 (G)
18. Total of Schedule C (Enter on Schedule A, Line 3)						18.

Attach additional schedules if necessary. Photocopies of all schedules are acceptable.

AGE2 Lionhart of Miami Inc

65-0794431

Schedule D Stocks, Mutuals, Money Market Funds, Limited Partnership Interests, and Beneficial Interest in any Trust. The law provides for a specific penalty of 10% for omitted and/or undervalued stock.

Name of Company Issuing Stocks (List Alphabetically - Do not Abbreviate) (A)	Class (Common or Preferred) (B)	Number of Shares (C)	Just Value Per Share (D)	Total Just Value January 1, 1999 C x D = (E)	
Total of Schedule D (Enter on Schedule A, Line 4.)				19.	0

Schedule E Corporations Only - Paying as Agent for Florida Stockholders

Class of Stock	Total Number of Shares Outstanding (1)	No. of Taxable Shares (All shares held by Florida residents) (2)	Just Value Per Share (3)	Shares Outstanding (4)	Total Taxable Amount January 1, 1999 (5)
Common	100	100	1.0000	100	100
Preferred					
Other					
LOANS and ADVANCES FROM FLORIDA STOCKHOLDERS					
Total of Schedule E (Enter on Schedule A, Line 5.)				20.	100

Attach additional schedules if necessary. Photocopies of all schedules are acceptable.