

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

040332-78

**DIVISION OF COMPETITIVE MARKETS AND ENFORCEMENT
CERTIFICATION**

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

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 the Commission Clerk and Administrative Services
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 Competitive Markets and Enforcement
Certification
2540 Shumard Oak Blvd.
Tallahassee, Florida 32399-0850
(850) 413-6600**

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:

K. Kessler Inc

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

K. Kessler Inc

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

K. Kessler Inc.

4312 W Corona St.

Tampa FL 33629

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

4312 W Corona St.
Tampa FL 33629

6. Structure of organization:

- () Individual
() Foreign Corporation
() General Partnership
() Other _____
- () Corporation
() Foreign Partnership
() Limited Partnership

7. ~~If individual, provide:~~

~~Name: _____~~

~~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:

P03000065952

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:

N/A

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: _____

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):** N/A

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.

NO

(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.

NO

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

(a) The application:

Name: Kenneth A Kessler Jr
Title: President
Address: 4312 W Corona St.
City/State/Zip: Tampa FL 33629
Telephone No.: 813-215-3630 Fax No.: 813-831-0999
Internet E-Mail Address: adam48@earthlink.net
Internet Website Address: _____

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

Name: Kenneth A Kessler
Title: President
Address: 4312 W Corona St.
City/State/Zip: Tampa FL 33629
Telephone No.: 813 245-3630 Fax No.: 813 831 0999
Internet E-Mail Address: adam48@earthlink.net.
Internet Website Address: _____

(c) Complaints/Inquiries from customers:

Name: Kenneth A Kessler
Title: President
Address: 4312 W Corona St.
City/State/Zip: Tampa FL 33629
Telephone No.: 813 245 3630 Fax No.: 813 831 0999
Internet E-Mail Address: adam48@earthlink.net
Internet Website Address: _____

17. **List the states in which the applicant:**

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

No

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

No

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

No

(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.

NO

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

NO

18. Submit the following:

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

To be Hire

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.

To be Hire

K. Kessler Inc
813-215-3630

4312 W Corona St.
Tampa, Fl. 33629

April 12, 2004

To Whom It May Concern:

K.Kessler Inc does not have a Florida Public Service Commission Certificate Number. This is a new project for the corporation however; the corporation has been issue Pay Telephone Service Docket No. 040073-TC, Order No PSC-04-0352-PAA-TC Issued April 5, 2004. K. Kessler Inc does not have any Balance sheet, Income Statement or Statement of Retained earnings regarding Alternative Local Exchange Services. However, \$10,000 (Ten Thousand Dollars) has been set a side for this project to insure that the corporation can meet all expenses. Also a copy of the corporation 1120s is enclosed to establish the corporation assets.

Sincerely

Kenneth Kessler Jr.
President

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.

has *set aside \$10,000 to be used as a bond.*
This is the original app. K. Kessler, Inc.
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: *New project for K. Kessler, Inc. No balance sheet*
2. income statement: and *Income statement*
3. statement of retained earnings. *retained earnings for Alternative Local Exchange Service. Enclosed is the Inc. 1120 \$10,000 = AS been set aside for this project.*

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. **APPLICATION FEE:** I understand that a non-refundable application fee of \$250.00 must be submitted with the application.

UTILITY OFFICIAL:

Kenneth A Kessler


Print Name

President

Title

813 - 215 - 3630

Telephone No.



Signature

4-12-04

Date

813 - 831 - 0999

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:

Kenneth Akessler Jr
Print Name


Signature

President
Title

4-12-04
Date

813-215-3630
Telephone No.

813-831-0999
Fax No.

Address: 4312 W Corona St
Tampa FL 33629

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) K. Kestle / Inc 2) _____
4312 W Corona St. _____
Tampa FL 33629 4) _____

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

1) Resale _____ 4312 W Corona St.
_____ Tampa FL 33629
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) _____	_____
2) _____	_____
3) _____	_____
4) _____	_____

CERTIFICATE SALE, TRANSFER, OR ASSIGNMENT STATEMENT

I, (Name) Kenneth A Kessler
(Title) President of (Name of Company)

K. Kessler Inc

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

of the above-mentioned certificate.

UTILITY OFFICIAL:

Kenneth A Kessler
Print Name

President
Title

813 215 3630
Telephone No.


Signature

4-12-04
Date

813 - 831 - 0999
Fax No.

Address: 4312 W Corona St.
Tampa FL 33629

U.S. Income Tax Return for an S Corporation

Department of the Treasury
Internal Revenue Service

▶ Do not file this form unless the corporation has timely filed
Form 2553 to elect to be an S corporation.
▶ See separate instructions.

2003

For calendar year 2003, or tax year beginning , 2003, and ending , 20

A Effective date of election as an S corporation	Use the IRS label. Otherwise, print or type.	Name K. Kessler Inc.	C Employer identification number 57 : 1195291
		Number, street, and room or suite no. (if a P.O. box, see page 12 of the instructions.) 4312 W Corona St	D Date incorporated June 12, 2003
B Business code number (see pages 31-33 of the Insts.)		City or town, state, and ZIP code Tampa, Fl. 33629	E Total assets (see page 12 of instructions) \$ 126,670

F Check applicable boxes: (1) Initial return (2) Final return (3) Name change (4) Address change (5) Amended return
G Enter number of shareholders in the corporation at end of the tax year

Caution: Include **only** trade or business income and expenses on lines 1a through 21. See page 12 of the instructions for more information.

Income	1a	Gross receipts or sales	51,402	b	Less returns and allowances		c Bal	1c	51,402
	2	Cost of goods sold (Schedule A, line 8)						2	43254
	3	Gross profit. Subtract line 2 from line 1c						3	
	4	Net gain (loss) from Form 4797, Part II, line 18 (attach Form 4797)						4	
	5	Other income (loss) (attach schedule)						5	
	6	Total income (loss). Add lines 3 through 5.						6	8,148
Deductions (see page 13 of the instructions for limitations)	7	Compensation of officers						7	0
	8	Salaries and wages (less employment credits)						8	12151
	9	Repairs and maintenance						9	4379
	10	Bad debts						10	
	11	Rents						11	4696
	12	Taxes and licenses						12	1537
	13	Interest						13	
	14a	Depreciation (Attach Form 4562)		14a	6281				
	b	Depreciation claimed on Schedule A and elsewhere on return		14b	0				
	c	Subtract line 14b from line 14a						14c	6281
	15	Depletion (Do not deduct oil and gas depletion.)						15	
16	Advertising						16	1788	
17	Pension, profit-sharing, etc., plans						17		
18	Employee benefit programs						18		
19	Other deductions (attach schedule)						19		
20	Total deductions. Add the amounts shown in the far right column for lines 7 through 19.						20	30832	
21	Ordinary income (loss) from trade or business activities. Subtract line 20 from line 6.						21	(22684)	
Tax and Payments	22	Tax: a Excess net passive income tax (attach schedule)	22a	0					
	b	Tax from Schedule D (Form 1120S)	22b	0					
	c	Add lines 22a and 22b (see page 17 of the instructions for additional taxes)						22c	0
	23	Payments: a 2003 estimated tax payments and amount applied from 2002 return	23a	0					
	b	Tax deposited with Form 7004	23b	0					
	c	Credit for Federal tax paid on fuels (attach Form 4136)	23c	0					
	d	Add lines 23a through 23c						23d	0
24	Estimated tax penalty (See page 17 of instructions). Check if Form 2220 is attached						24	0	
25	Tax due. If line 23d is smaller than the total of lines 22c and 24, enter amount owed.						25	0	
26	Overpayment. If line 23d is larger than the total of lines 22c and 24, enter amount overpaid.						26		
27	Enter amount of line 26 you want: Credited to 2004 estimated tax ▶ Refunded ▶						27		

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.

Sign Here	Signature of officer	Date	Title	May the IRS discuss this return with the preparer shown below (see instructions)? <input type="checkbox"/> Yes <input type="checkbox"/> No
	<i>[Signature]</i>	3-15-04	President	
Paid Preparer's Use Only	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN
	Firm's name (or yours if self-employed), address, and ZIP code	EIN	Phone no. ()	

Schedule A Cost of Goods Sold (see page 18 of the instructions)

1	Inventory at beginning of year	1	0
2	Purchases	2	31103
3	Cost of labor	3	12151
4	Additional section 263A costs (attach schedule)	4	0
5	Other costs (attach schedule)	5	0
6	Total. Add lines 1 through 5	6	43254
7	Inventory at end of year	7	0
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on page 1, line 2	8	43254

9a 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 If property is produced or acquired for resale, do the rules of Section 263A 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 (see page 19 of instructions)

	Yes	No
1 Check method of accounting: (a) <input checked="" type="checkbox"/> Cash (b) <input type="checkbox"/> Accrual (c) <input type="checkbox"/> Other (specify) ▶ _____		
2 See pages 31 through 33 of the instructions and enter the: (a) Business activity ▶ 811490 (b) Product or service ▶ 531390		
3 At the end of the tax year, did the corporation 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		✓
4 Was the corporation a member of a controlled group subject to the provisions of section 1561?		✓
5 Check this box if the corporation has filed or is required to file Form 8264 , Application for Registration of a Tax Shelter ▶ <input type="checkbox"/>		
6 Check this box if the corporation issued publicly offered debt instruments with original issue discount <input type="checkbox"/> If checked, the corporation may have to file Form 8281 , Information Return for Publicly Offered Original Issue Discount Instruments.		
7 If the corporation: (a) 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 (b) 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 ▶ \$ _____		
8 Check this box if the corporation had accumulated earnings and profits at the close of the tax year <input type="checkbox"/>		
9 Are the corporation's total receipts (see page 19 of the instructions) for the tax year and its total assets at the end of the tax year less than \$250,000? If "Yes," the corporation is not required to complete Schedules L and M-1.	✓	

Note: If the corporation had assets or operated a business in a foreign country or U.S. possession, it may be required to attach **Schedule N (Form 1120)**, Foreign Operations of U.S. Corporations, to this return. See Schedule N for details.

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

	(a) Pro rata share items		(b) Total amount	
	1	2	1	2
1 Ordinary income (loss) from trade or business activities (page 1, line 21)				
2 Net income (loss) from rental real estate activities (attach Form 8825)				
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				
4 Portfolio income (loss):				
a Interest income 4a				
b Dividends: (1) Qualified dividends ▶ _____ (2) Total ordinary dividends ▶ _____ 4b(2)				
c Royalty income 4c				
d Net short-term capital gain (loss): (1) Post-May 5, 2003 ▶ _____ (2) Entire year ▶ _____ 4d(2)				
e Net long-term capital gain (loss): (1) Post-May 5, 2003 ▶ _____ (2) Entire year ▶ _____ 4e(2)				
f Other portfolio income (loss) (attach schedule) 4f				
5 Net section 1231 gain (loss) (attach Form 4797): (a) Post-May 5, 2003 ▶ _____ (b) Entire year ▶ _____ 5(b)				
6 Other income (loss) (attach schedule) 6				

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

		(a) Pro rata share items	(b) Total amount	
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(2), 4c, and 4f on page 2	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	12b(1)	
	(2)	Other than on line 12b(1)	12b(2)	
	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 and Tax Preference Items	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 Taxes	15a	Name of foreign country or U.S. possession ▶	15a	
	b	Gross income from all sources	15b	
	c	Gross income sourced at shareholder level	15c	
	d	Foreign gross income sourced at corporate level:		
	(1)	Passive	15d(1)	
	(2)	Listed categories (attach schedule)	15d(2)	
	(3)	General limitation	15d(3)	
	e	Deductions allocated and apportioned at shareholder level:		
	(1)	Interest expense	15e(1)	
	(2)	Other	15e(2)	
	f	Deductions allocated and apportioned at corporate level to foreign source income:		
(1)	Passive	15f(1)		
(2)	Listed categories (attach schedule)	15f(2)		
(3)	General limitation	15f(3)		
g	Total foreign taxes (check one): ▶ <input type="checkbox"/> Paid <input type="checkbox"/> Accrued	15g		
h	Reduction in taxes available for credit (attach schedule)	15h		
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)	21	
	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, 15g, and 16b	23		

Note: The corporation is not required to complete Schedules L and M-1 if question 9 of Schedule B is answered "Yes."

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
Assets					
1	Cash				
2a	Trade notes and accounts receivable				
b	Less allowance for bad debts				
3	Inventories				
4	U.S. government obligations				
5	Tax-exempt securities				
6	Other current assets (attach schedule)				
7	Loans to shareholders				
8	Mortgage and real estate loans				
9	Other investments (attach schedule)				
10a	Buildings and other depreciable assets				
b	Less accumulated depreciation				
11a	Depletable assets				
b	Less accumulated depletion				
12	Land (net of any amortization)				
13a	Intangible assets (amortizable only)				
b	Less accumulated amortization				
14	Other assets (attach schedule)				
15	Total assets				
Liabilities and Shareholders' Equity					
16	Accounts payable				
17	Mortgages, notes, bonds payable in less than 1 year				
18	Other current liabilities (attach schedule)				
19	Loans from shareholders				
20	Mortgages, notes, bonds payable in 1 year or more				
21	Other liabilities (attach schedule)				
22	Capital stock				
23	Additional paid-in capital				
24	Retained earnings				
25	Adjustments to shareholders' equity (attach schedule)				
26	Less cost of treasury stock		()		()
27	Total liabilities and shareholders' equity				

Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return			
1	Net income (loss) per books	5	Income recorded on books this year not included on Schedule K, lines 1 through 6 (itemize):
2	Income included on Schedule K, lines 1 through 6, not recorded on books this year (itemize):	a	Tax-exempt interest \$
3	Expenses recorded on books this year not included on Schedule K, lines 1 through 11a, 15g, and 16b (itemize):	6	Deductions included on Schedule K, lines 1 through 11a, 15g, and 16b, not charged against book income this year (itemize):
a	Depreciation \$	a	Depreciation \$
b	Travel and entertainment \$	7	Add lines 5 and 6
4	Add lines 1 through 3	8	Income (loss) (Schedule 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 29 of the instructions)			
	(a) Accumulated adjustments account	(b) Other adjustments account	(c) Shareholders' undistributed taxable income previously taxed
1	Balance at beginning of tax year		
2	Ordinary income from page 1, line 21		
3	Other additions		
4	Loss from page 1, line 21	()	
5	Other reductions	()	
6	Combine lines 1 through 5		
7	Distributions other than dividend distributions		
8	Balance at end of tax year. Subtract line 7 from line 6		

