

**Ruth Nettles**

090457-TX

**From:** Claudia McDowell [cmcdowell@telecomcounsel.com]  
**Sent:** Monday, January 04, 2010 3:25 PM  
**To:** Filings@psc.state.fl.us  
**Cc:** Charlotte Lacey  
**Subject:** Data Request Responses - Bellerud Communications, LLC Docket No. 090457-TX  
**Attachments:** FL Data Request Responses.pdf

To whom it may concern,

Attached please find a letter and the data responses for Bellerud Communications, LLC.

Kindest regards,

Claudia McDowell  
Lance J.M. Steinhart, P.C.  
1720 Windward Concourse, Suite 115  
Alpharetta, Georgia 30005  
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(770) 232-9208 (Office Fax)  
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1/4/2010

DOCUMENT NUMBER-DATE  
00037 JAN-4 2010  
FPSC-COMMISSION CLEAR

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Telephone: (770) 232-9200  
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January 4, 2010

**VIA ELECTRONIC FILING**

Beth Salak, Director  
Division of Competitive Markets & Enforcement  
Florida Public Service Commission  
2540 Shumard Oak Blvd.  
Gunter Bldg.  
Tallahassee, Florida 32399-0850  
(850) 413-6770

RE: Bellerud Communications, LLC  
Docket No. 090457-TX

Dear Ms. Salak:

Enclosed please find original data request responses for Bellerud Communications, LLC.

If you have any questions regarding this matter, please do not hesitate to call me. Thank you for your attention to this matter.

Respectfully submitted,

  
Lance J.M. Steinhart, Esq.  
Attorney for Bellerud Communications, LLC

Enclosures

cc: Rene Bellerud  
Bob Casey – via e-mail  
Curtis Williams – via e-mail

**General Data Requests for Docket No. 090457-TX**

1. Does Bellerud provide Lifeline service in any other state? If so, please list the state and whether this service is provided through a wholesale local platform or through resale. In addition, have any of these state utility commissions received any complaints concerning Bellerud service in that state? If so, please describe.

**RESPONSE:** Bellerud currently offers LifeLine products in the Alabama, Arkansas, Florida, Kentucky, Indiana, South Carolina and Texas. To our knowledge there are no open complaints concerning Bellerud in any of the states we provide service.

2. Has Bellerud been granted or denied ETC status in any other state? If so, please list the state and docket number in which ETC status was granted or denied. Has Bellerud filed for ETC status in any state and subsequently withdrawn the petition? If so, please list the state and docket number.

**RESPONSE:** Bellerud has been granted ETC status in Alabama. No state has denied ETC status. Bellerud has not filed for ETC status in any state and subsequently withdrawn the petition.

3. According to 47 C.F.R. 54.201(d)(1), a company must offer the services that are supported by federal universal service support mechanisms either using its own facilities or a combination of its own facilities and resale of another carrier's services. Please provide any resale or commercial agreements you currently have in Florida with other telecommunications carriers or signed evidence of the agreements.

**RESPONSE:** Please see attached Exhibit "A".

4. What facilities, planned or existing, does Bellerud have in Florida in order to serve Florida customers?

**RESPONSE:** Bellerud does not own, operate, or provide service in the State of Florida through the use of its own facilities. Current plans call for Bellerud to continue to provide service to its end users through resale, and to lease switched port/loop combination UNE's.

5. How many Florida residential and commercial customers does Bellerud presently serve? Please provide both the number of residential and business customers and the number served through UNEs and the number served through resale.

**RESPONSE:** Bellerud currently has 25 active residential lines in the State of Florida.

6. Please provide examples of how Bellerud advertises or will advertise, using media of general distribution, the availability of the supported services and what the charges are for these services.

**RESPONSE:** TV Commercials, Flyers, Newspaper ads, Phone Book ads.

7. Does Bellerud provide service to its customers via a prepaid service? If so, what percentage of its customers receive their service via a prepaid service?

**RESPONSE:** 100% of Bellerud Communications, LLC customers are prepaid.

8. What is the average customer bill for a Bellerud residential telephone customer? In your response, please include the jurisdictions that this information is obtained from, and if there are variances in the bills pertaining to Florida customers, delineate those differences.

**RESPONSE:** The average customer bill for Bellerud Communications, LLC in all States is \$31.32. There are no variances for Florida.

9. As a condition of receiving local service, are Bellerud residential customers required to subscribe to Bellerud long-distance services?

**RESPONSE:** No.

10. If Bellerud receives an ETC designation in Florida, approximately how long will it take for Bellerud to offer Lifeline service in the area in which it receives the ETC designation? Please elaborate on any extended or special circumstances.

**RESPONSE:** Bellerud plans to provide Lifeline service within 60 days of ETC designation.

11. On Page One, Bellerud asks for ETC designation throughout AT&T's service area, yet lists Verizon wire centers in Exhibit 1. Is Bellerud only requesting ETC status in AT&T's territory?

**RESPONSE:** Yes, AT&T only.

12. Describe Bellerud's local usage plans pursuant to 47 C.F.R. 54.101(a)(2). If phone service is offered in a bundled package, please describe and enumerate the wireline local component (charge for local phone service) for which universal service compensation would be based on?

**RESPONSE:** We provide unlimited local calling to all customers for a flat monthly rate. We do not charge per minute.

13. Describe the access Bellerud plans to provide to emergency services, such as 911 and enhanced 911 as defined in 47 C.F.R. 54.101(a)(5).

**RESPONSE:** All emergency services will be provided by the main local provider/ILEC, which in this area will be Bellsouth/AT&T.

14. Do Bellerud's customers have access to competitive directory assistance providers, as defined as by 47 C.F.R. 54.101(a)(8).

**RESPONSE:** Yes. Bellerud's customers have access to competitive directory assistance providers, as defined as by 47 C.F.R. 54.101(a)(8).

15. Describe the toll-limitation features of Bellerud. See 47 C.F.R. 54.101(a)(9).

**RESPONSE:** As a prepaid provider of residential service, Bellerud routinely orders toll restriction, which, with the exception of toll free numbers, blocks access to all 1+ dialing patterns. Pursuant to 47 C.F.R. 54.101(a)(9), toll restriction is provided at no charge.

16. According to 47 C.F.R. 54.101(c):

A state commission may grant the Application of a telecommunications carrier that is otherwise eligible to receive universal service support under Sec. 54.201, if the party is requesting additional time to complete the network upgrades needed to provide single-party service, access to enhanced 911 service, or toll limitation. If such Application is granted, the otherwise eligible communications carrier will be permitted to receive universal service support for the duration of the period designated by the state commission.

If you will be making such a request, what time frame will be necessary for Bellerud to accomplish these network upgrades? Please include in your response all areas for which you are seeking ETC designation.

**RESPONSE:** Not Applicable.

17. Does Bellerud have any outstanding complaints at the Federal Communications Commission? If yes, please provide a synopsis of these complaints.

**RESPONSE:** No.

18. Please provide a Certification attesting to the best of your knowledge, information and belief, all statements of fact contained in the request are correct statements of the business and affairs of the requesting carrier with respect to each and every matter set forth in this request.

**RESPONSE:** See attached.

19. Does Bellerud understand that any resold Lifeline, Link-Up, or TLS service purchased through another carrier cannot be claimed by Bellerud as access lines eligible for reimbursement from USAC?

**RESPONSE:** Bellerud understands that any resold Lifeline, Link-Up or TLS service purchased through another carrier cannot be claimed by Bellerud as access lines eligible for reimbursement from USAC.

20. Please provide Bellerud's corporate structure.

**RESPONSE:** See Exhibit "C"

21. Please provide a list of Bellerud's owners or corporate officers and indicate if any are also owners, corporate officers, or employees of any other Telecommunications Companies.

**RESPONSE:** See Exhibit C for ownership. Thomas Biddix is Managing Member and Rene Bellerud is General Manager. Thomas E. Biddix is the Managing Member of TriArch Communications, Inc., Ganoco, Inc., LifeConnex Telecom LLC, BLC Management, LLC, DIALTONE & MORE, INC, SC TxLink, LLC and Ren-Tel Communications, Inc. Rene Bellerud, not owner of any other Telecommunications Company

22. Please provide an example of a typical Bellerud residential and business customer bill. What is the average residential bill in Florida?

**RESPONSE:** The Average Florida, Lifeline customer bill is \$31.20. Please see Exhibit "D" for bill example.

23. Will Bellerud seek TLS reimbursement from USAC if granted ETC status? If yes, provide a detailed list of the incremental costs it will be claiming.

**RESPONSE:** Yes, a detailed list of the incremental costs it will be claiming is as follows:

One time installation charge	\$7.82
Monthly recurring charge	\$3.87
Cost to administer per customer/per month	\$0.50

24. Will Bellerud seek Link-Up reimbursement from USAC if granted ETC status? If yes, list the amount per customer Bellerud would be claiming.

**RESPONSE:** Yes, Link-Up reimbursement will be claimed in the amount of \$30.00 per customer, or the highest amount allowable.

25. Will Bellerud seek Lifeline reimbursement from USAC if granted ETC status? If yes, list the amount per customer Bellerud would be claiming.

**RESPONSE:** Yes, Lifeline reimbursement will be claimed in the amount of \$13.50 per customer, per month, or the highest amount allowable.

26. Does Bellerud provide service to customers using bundled packages? If so, will Bellerud provide the \$13.50 Lifeline discount to any bundle a customer chooses?

**RESPONSE:** Yes, service is provided in bundled packages, and Lifeline discounts will apply to any bundle that a customer chooses.

27. Does Bellerud understand that Florida ETCs provide a non-reimbursable \$3.50 credit per month to each Lifeline customer's bill in addition to the Federal \$10.00 reimbursement credit?

**RESPONSE:** Yes, Bellerud understands that Florida ETCs provide a non-reimbursable \$3.50 credit per month to each Lifeline customer's bill in addition to the Federal \$10.00 reimbursement credit.



28. Does Bellerud understand that Florida's Lifeline program provides that if a Lifeline customer is no longer eligible for Lifeline, the ETC must provide a 30% monthly discount off its local rate to that customer for a period of 12 months at the ETCs expense?

**RESPONSE:** Yes, Bellerud understands that Florida's Lifeline program provides that if a Lifeline customer is no longer eligible for Lifeline, the ETC must provide a 30% monthly discount off its local rate to that customer for a period of 12 months at the ETCs expense.

29. Please provide Bellerud's purpose for requesting ETC status in Florida. What does the company hope to achieve? Why not just purchase resale Lifeline access lines from your underlying carrier if the purpose of ETC designation is solely to provide Lifeline and Link-Up?

**RESPONSE:** Bellerud's purpose for requesting ETC status in Florida is to service a public interest group that has been neglected by the main carriers. Bellerud will make more eligible consumers aware of the Lifeline and Link-Up programs, and provide such service at a discounted rate, by applying the credit amounts, and the additional \$3.50 Florida ETC credit.

If a company provisions via resale and puts the asg usoc codes on the resale order then AT&T can identify a life line customer and market directly to them.

30. Is Bellerud currently providing Lifeline service in Florida to consumers using resold access lines from its underlying carrier? If so, how many Lifeline customers are being served?

**RESPONSE:** Yes, Bellerud Communications, LLC currently has 25 active Lifeline customers in the State of Florida.

31. Will Bellerud be using any type of VoIP service to provide service to Lifeline customers?

**RESPONSE:** No.

32. Does Bellerud provide wireless services to customers? If so, does Bellerud plan on offering wireless services to Lifeline customers?

**RESPONSE:** No.

33. Please provide Bellerud's most current financial statements including Balance Sheet and Profit and Loss Statements. Please indicate who prepared the statements.

**RESPONSE:** Please see Exhibit E.

34. Please provide copies of all Federal and State of Florida income tax and/or corporate filings made on behalf of Bellerud for the last three years.

**RESPONSE:** Please see Exhibit F.

35. Has Bellerud or any owners, officers, or managers of Bellerud been involved in any bankruptcy proceedings? If so, please provide details as to who, when, and where the bankruptcy occurred.

**RESPONSE:** No.

36. Have any owners, officers, or managers of Bellerud been charged or convicted of a criminal offense? If so, please provide details as to who, when, and where the charges or convictions occurred.

**RESPONSE:** No.

37. Please identify all civil litigation in which a Bellerud owner, officer, or manager has been deposed or has been a plaintiff, a defendant, or a witness.

**RESPONSE:** None.

## **EXHIBITS**

- Exhibit A – Master Resale Agreement for the State of Florida
- Exhibit B – Examples of Advertising
- Exhibit C – Corporate Structure
- Exhibit D – Residential and Business Customer Bill
- Exhibit E – Financial Statements
- Exhibit F – Federal and State of Florida Income Tax Filings

Exhibit A – Master Resale Agreement for the State of Florida



**MASTER RESALE AGREEMENT  
FOR THE STATE OF FLORIDA**

*February 16, 2009*

*Bellerud Communications, LLC*

*and*

*Embarq Florida, Inc.*

- (b) Embarq shall provide operator service features to include the following:
  - (i) local call completion 0- and 0+, billed to calling cards, billed collect, and billed to third party, and (ii) billable time and charges, etc. Depending upon the operating region, Blocking feature associated with Operator Services may also be available.

38.4.2. Compensation

- (a) Embarq shall provide operator services for resale at wholesale prices.
- (b) When CLEC requests CLEC branded Embarq operator services for resale any actual additional trunking costs associated with CLEC branding shall be paid by CLEC.

**39. ADDITIONAL RESPONSIBILITIES OF THE PARTIES**

39.1. Law Enforcement And Civil Process

39.1.1. Intercept Devices. Local and federal law enforcement agencies periodically request information or assistance from local telephone service providers. When either Party receives a request associated with a customer of the other Party, it shall refer such request to the Party that serves such customer, unless the request directs the receiving Party to attach a pen register, trap-and-trace or form of intercept on the Party's facilities, in which case that Party shall comply with any valid request. Charges for the intercept shall be at Embarq's applicable charges.

39.1.2. Subpoenas. If a Party receives a subpoena for information concerning an end-user the Party knows to be an end-user of the other Party, it shall refer the subpoena back to the requesting Party with an indication that the other Party is the responsible Company, unless the subpoena requests records for a period of time during which the Party was the end-user's service provider, in which case the Party will respond to any valid request.

39.1.3. Hostage or Barricaded Persons Emergencies. If a Party receives a request from a law enforcement agency for temporary number change, temporary disconnect or one-way denial of outbound calls for an end-user of the other Party by the receiving Party's switch, that Party will comply with any valid emergency request. However, neither Party shall be held liable for any claims or damages arising from compliance with such requests on behalf of the other Party's end-user and the Party serving such end-user agrees to indemnify and hold the other Party harmless against any and all such claims.

IN WITNESS WHEREOF, each of the Parties has caused this Agreement to be executed by its duly authorized representatives.

**CLEC**

**Embarq**

By:           *[signed] Rene Bellerud*          

By:           *[signed] Michael R. Hunsucker*          

Name :           Rene Bellerud          

Name:           Michael R. Hunsucker          

Title:           President          

Title:           Director – Contract Management          

Date:           02/09/09          

Date:           02/19/09

Exhibit B – Examples of Advertising

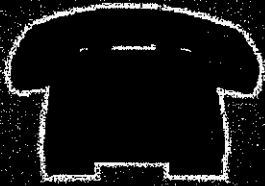


# FREE HOME PHONE SERVICE!

Llama a tu familia y amigos gratis!

**FREE** 1ST MONTH OF HOME PHONE SERVICE

as low as  
**\$19.99\***  
per month  
+ taxes & fees



SEEN ON TV

- FREE Installation
- FREE Call waiting
- FREE Caller ID
- FREE Long distance
- FREE Voice mail

**GET FREE HOME PHONE SERVICE FOR 30 DAYS**

paid for by the U.S. Government

IF YOU GET:

- Food Stamps
- TANF
- Section 8 Housing Assistance
- SSI
- Medicaid

**You may qualify!**

**Don't Miss Out Call today!**

or handle payment.



**Bellerud Communications**  
Anyone Can Have a Phone!

**877-339-1424**

[bellerudcommunications.com](http://bellerudcommunications.com)

Toll Limitation and 1+ Dialing are available to all Lifeline and Non-Lifeline customers. Service not available in all markets.

**Exhibit C – Corporate Structure**

Exhibit C – Bellerud Organizational Chart

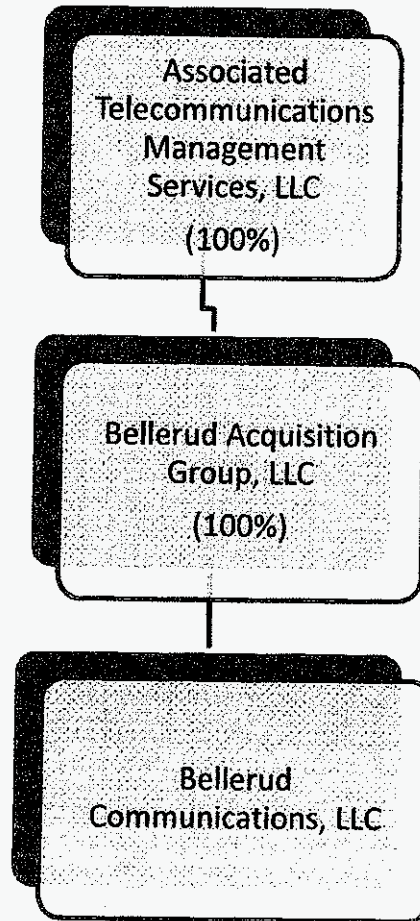


Exhibit D -- Residential and Business Customer Bill

## Don't Lose Your Lifeline Discount



If you requested to receive a discounted home telephone service rate through the federal subsidized program called Lifeline, you must fill out the certification form included with this invoice and return it to us. If you do not, your account will be switched to the Non-Lifeline plan at a higher monthly rate. **YOU WILL LOSE YOUR SAVINGS!**

If you receive Federal or State Government Assistance such as Food Stamps, you qualify for Lifeline. Go to [lifeline.gov](http://lifeline.gov) for more information!

## Don't Dial 411!

For FREE Directory Assistance  
Please Dial 1.800.466.4411

Got Service or Billing Inquiries?  
Call Customer Service

**800.797.3547**

Easy Ways To Pay!

- OPTION 1: Credit / Debit** - Mail In Stub Below
- OPTION 2: Online** - [www.bellerudcommunications.com](http://www.bellerudcommunications.com)
- OPTION 3: Moneygram** - Use Receive Code: 2296 Also Include Account #.
- OPTION 4: WesternUnion** - Code City "HomePhone"

### What Is Toll Limitation Service Support (TLS)?

Toll Limitation Service (TLS) support allows eligible consumers to choose Toll Blocking or Toll Control services at no cost. Consumers who wish to avoid incurring large long distance charges can choose either Toll Blocking, which prevents callers from placing any long distance calls, or Toll Control, which limits long distance calls to a pre-set amount selected by the consumer. The service deposit for providing local telephone service is waived if a consumer voluntarily elects Toll Blocking.

## Summary

Balance Information  
Previous Balance -0.01  
Balance Forward -0.01

## New Charges

Recurring Charges 33.49  
Taxes and Surcharges 10.01  
Discounts -13.50  
Total New Charges 30.00  
Total Amount Due 29.99

## Recurring Charges

Recurring Charges for: Number: (904) 745-0277  
Description Period Amount  
Complete Choice Basic Lifeline 1/03/10 to 2/02/10 33.49  
Subtotal 33.49  
**Total Recurring 33.49**

## Payments and Credits

Credit - Lifeline Subsidy -13.50  
**Total Payments and Credits -13.50**

## Taxes and Surcharges

FCC - Residential 6.50  
Federal Excise Tax 0.80  
FL 911 Surcharge 0.44  
FL Gross Receipts Tax 0.62  
FL Telecom Relay System Fund 0.11  
Local Communications Svc. Tax 1.54  
**Total Taxes and Surcharges 10.01**

Please Detach And Return This Portion With Your Payment. Please Put Your Account Number On Your Payment.

Address Change? Please Fill Out The Back Of This Form.



# Bellerud Communications, LLC

Anyone can have a phone!

2023 Sam Houston Ave STE 2  
Huntsville, TX 77340

DUPLICATE DATE 1/3/2010	ACCOUNT NUMBER 17859	AMOUNT DUE 29.99
INVOICE DATE 12/13/2009	INVOICE NUMBER 24764	AMOUNT PAID \$
PAYMENT METHODS <input type="checkbox"/> VISA <input type="checkbox"/> MASTERCARD <input type="checkbox"/> Money Order		
CARD NUMBER		EXPIRATION DATE
SIGNATURE		SECURITY CODE

### ADDRESSEE:

00000403 01 AT 0.357 16 002 LTR20091214 001 002 3100013691 Z

Ebony Creech  
6457 Ft Caroline RD  
APT 129  
JACKSONVILLE FL 32277-2033



### REMIT TO:

Dept #0631  
Bellerud Communications, LLC  
P.O. Box 850001  
Orlando, FL 32885-0631



00000178590000000299910000024764102006



This form has to be filled out and sent to us in order for you to receive your **Government Assistance Benefits!**

# FLORIDA Lifeline / Link-up Application

Fax to 1-713-936-2783 or Mail to Dept #0631, P.O. Box 850001, Orlando, FL 32885-0631

## Applicant Information (Address must be your principle residence)

1. Fill Out Your Information



**Account Number:** 17859  
**Name:** Ebony Creech  
**Address:** 6457 Ft Caroline RD  
APT 129  
Jacksonville FL 32277

- I currently receive monthly Lifeline assistance for the above principle residence.  
(Note: Lifeline assistance may only be applied to one phone line at your principal residence.)
- I or another member of my household previously received Link-Up assistance at the above address.  
(Note: You may not receive Link Up assistance more than once at the same principal residence)

## Eligibility Requirements

2. Select Your Box



- I currently participate in or receive benefits from one of the following programs (Check All That Apply):
  - Medicaid
  - Food Stamps
  - Temporary Assistance to Needy Families Program (TANF)
  - Federal Public Housing Assistance (Section 8)
  - Household Income Based On Federal Poverty Guidelines (Must Provide Proof Of Income With Application To Qualify)
  - Supplemental Security Income (SSI)
  - Low-Income Home Energy Assistance Program (LIHEAP)
  - National School Lunch Free Lunch Program (NSLP)
  - Senior Citizen Low-Income Discount Plan
  - Resident Of Federally Recognized Tribal Land (Additional Eligibility Criteria May Apply. Go to [www.lifeline.gov](http://www.lifeline.gov) for more info.)

## Certification And Signature (Please Read And Sign Below)

3. Read, Sign & Date



I understand that I must meet the above requirements to receive Lifeline or Link-Up benefits and will notify my local telephone company when I am no longer participating in any of the above-designated program(s). I understand that I may only receive Link-Up benefits for one line at my principal residence. I understand that completion of the application does not constitute immediate enrollment in the Lifeline or Link-Up programs. I designate my local telephone company as my agent for purposes of changing my PIC-LPIC. I understand that any service or billing issues can be resolved by calling customer service. Local service is subject to various federal and local charges. This is a month to month agreement with a minimum of 30 days and payments are non refundable. I understand that I am required to make my first payment upon the billing due date, 30 days after installation date, to continue my next month of service or service will be disconnected. I authorize my local telephone company to take all actions possible to keep my service active including providing my personal confidential information to third party companies and/or carriers who may be able to assist in locating alternate telephone service. I understand that in order to revoke this authorization I must notify my local telephone company in writing of such revocation. Long distance usage for 1-411, party lines, chat lines, data transfer including internet or calls outside the contiguous 48 states will result in loss of Long Distance privileges.

I HEREBY CERTIFY UNDER PENALTY OF PERJURY THAT THE INFORMATION CONTAINED IN THIS APPLICATION IS TRUE AND CORRECT.

Signature \_\_\_\_\_

Date \_\_\_\_\_

Last 4 Digits Of Your  
Social Security Number \_\_\_\_\_

Date of Birth  
(dd/mm/yy) \_\_\_\_\_

### FOR APPLICANT'S AUTHORIZED REPRESENTATIVE USE

I am an Authorized Representative for this applicant and I am submitting this form on behalf of this applicant. I am willing to assist this applicant in seeking telephone service benefits.

Authorized Representative Name (Please Print) \_\_\_\_\_

Date \_\_\_\_\_



Exhibit E – Financial Statements

**Bellerud Communications**  
**Balance Sheet**  
As of November 30, 2009

Nov 30, 09

**ASSETS**

**Current Assets**

**Checking/Savings**

Deposit 1241	2,777.33
Operating 1268	
Regions Bank Account	-265.63
Operating 1268 - Other	-9,333.58
<b>Total Operating 1268</b>	<u>-9,599.21</u>

First State Bank -New	-421.28
WU & MG-NEW	556.59
Bank of America New	3,119.80
First State Bank WU & MG	1,003.41
Bk of America-Credit Card Acct	-16.00
Employee Tax	5,989.30
Sales Tax	38.16
<b>Total Checking/Savings</b>	<u>3,448.10</u>

**Accounts Receivable**

Accounts Receivable	57,129.34
<b>Total Accounts Receivable</b>	<u>57,129.34</u>

**Other Current Assets**

Returned Check	5.13
Employee Advances	190.54
<b>Total Other Current Assets</b>	<u>195.67</u>

**Total Current Assets** 60,773.11

**Fixed Assets**

Machinery & Equipment	35,007.65
Accumulated Depreciation	-34,095.50
<b>Total Fixed Assets</b>	<u>912.15</u>

**Other Assets**

Goodwill	65,223.02
<b>Total Other Assets</b>	<u>65,223.02</u>

**TOTAL ASSETS** 126,908.28

**LIABILITIES & EQUITY**

**Liabilities**

**Current Liabilities**

Accounts Payable	
Loan Payable Corporate	83,000.00
Accounts Payable	117,695.31
<b>Total Accounts Payable</b>	<u>200,695.31</u>

**Other Current Liabilities**

Christmas Club-Employees	520.00
P/R Fed W/H	-1,761.02



**Bellerud Communications**  
**Balance Sheet**  
As of November 30, 2009

	<u>Nov 30, 09</u>
P/R Fica & Medi	622.80
P/R Futa & TEC	1,003.02
Payroll Liabilities	-27.85
Sales Taxes Payable	-14,906.92
<b>Total Other Current Liabilities</b>	<u>-14,549.97</u>
<b>Total Current Liabilities</b>	186,145.34
<b>Long Term Liabilities</b>	
N/P STOCK HOLDER	15,882.67
N/P- First S Bank	41,375.87
<b>Total Long Term Liabilities</b>	<u>57,258.54</u>
<b>Total Liabilities</b>	243,403.88
<b>Equity</b>	
Dividends	-8,893.47
Capital Stock	1,000.00
Owner's Draw	-39,432.41
Retained Earnings	118,031.14
Net Income	<u>-187,200.86</u>
<b>Total Equity</b>	<u>-116,495.60</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>126,908.28</u></u>

**Bellerud Communications**  
**Profit & Loss**  
 November 2008 through November 2009

Nov '08 - Nov 09

Ordinary Income/Expense	
Income	
Sales	
Reimbursed Expenses	-9.03
Sales - Other	321,906.20
Total Sales	<u>321,897.17</u>
 Total Income	 321,897.17
 Cost of Goods Sold	
ILEC Bills	
Bell South	4,628.71
AT&T	29,590.72
Verizon Southwest	1,438.70
Century Link	-2.32
Verizon Florida	34.34
Total ILEC Bills	<u>35,690.15</u>
 Cost of Goods Sold	
Alabama Sales Tax	589.98
Florida Service Tax	396.09
Texas Sales Tax	120.33
Transfer	24,432.69
Refund	-4,236.57
Universal Service Fund	436.69
Cost of Goods Sold - Other	205,544.43
Total Cost of Goods Sold	<u>227,283.64</u>
 Total COGS	 <u>262,973.79</u>
 Gross Profit	 58,923.38
 Expense	
commissions and advertising	8,695.00
contact labor	18,191.88
online business suite account	30.00
toto Communications,LLC	-3,000.00
supplies	1,800.50
Business loan Deposit	-81,157.45
Equipment	1,429.62
Advertising	
Donation	725.00
Contributions	46.39
Advertising - Other	25,539.31
Total Advertising	<u>26,310.70</u>
 Automobile Expense	
gas expense	2,116.92
Oil Change	66.37
Automobile Expense - Other	11,853.54
Total Automobile Expense	<u>14,036.83</u>

Bellerud Communications  
**Profit & Loss**  
November 2008 through November 2009

Nov '08 - Nov 09

<b>Bank Service Charges</b>	
check order	143.25
Check/Credit Card Fees	922.59
Bank Draft	-73.90
Bank Service Charge	931.86
Bank Service Charges - Other	<u>5,767.23</u>
<b>Total Bank Service Charges</b>	7,691.03
<b>Business Loan Payment</b>	3,037.70
<b>Charge back Item</b>	-153.84
<b>Contract labor</b>	2,871.00
<b>Credit</b>	-2,415.52
<b>Dues and Subscriptions</b>	300.00
<b>Equipment Rental</b>	3,381.70
<b>Gross Receipts Tax</b>	81.00
<b>Insurance</b>	
Medical	4,792.00
employee insurance	561.47
Disability Insurance	38.50
Liability Insurance	<u>2,583.76</u>
Insurance - Other	<u>595.00</u>
<b>Total Insurance</b>	8,570.73
<b>Interest Expense</b>	
Mortgage	4,750.00
Interest Expense - Other	<u>192.02</u>
<b>Total Interest Expense</b>	4,942.02
<b>Licenses and Permits</b>	9,573.95
<b>Miscellaneous</b>	10,515.59
<b>Office Computer</b>	1,151.88
<b>Office Supplies</b>	
Cash For Office	930.00
Office Supplies - Other	<u>5,941.83</u>
<b>Total Office Supplies</b>	6,871.83
<b>Payment</b>	8,446.88
<b>Payroll Expenses</b>	
Employee Training Classes	314.19
Officer Salary	0.00
Payroll Expenses - Other	<u>56,021.00</u>
<b>Total Payroll Expenses</b>	56,335.19
<b>Postage and Delivery</b>	7,060.38
<b>Professional Fees</b>	
Accounting	6,864.52
Legal Fees	7,830.38
Professional Fees - Other	<u>14,469.77</u>
<b>Total Professional Fees</b>	29,164.67

**Bellerud Communications**  
**Profit & Loss**  
November 2008 through November 2009

	<u>Nov '08 - Nov 09</u>
Programming & Technical Support	3,574.38
Reconciliation Discrepancies	-0.48
Registered Agent	48,735.00
Relay Fund	4.52
Rent	12,682.16
Repairs & Maintenance	
Computer Repairs	319.02
Equipment Repairs	749.95
Janitorial Exp	835.00
Repairs & Maintenance - Other	4,247.99
Total Repairs & Maintenance	<u>6,151.96</u>
Return Item Chargeback	-1,029.25
Security	352.67
Taxes	
Service Tax	1,569.69
911 service fees	625.48
941	2,148.69
Local	43.78
Property	2,398.61
State	10,336.61
Taxes - Other	3,347.25
Total Taxes	<u>20,470.11</u>
Telephone	
Cellular	5,557.40
Office	3,641.30
Provider	596.11
Telephone - Other	108.22
Total Telephone	<u>9,903.03</u>
Travel & Ent	
Entertainment	1,515.27
Meals	398.84
Travel	22.39
Travel & Ent - Other	790.51
Total Travel & Ent	<u>2,727.01</u>
Utilities	
Gas and Electric	262.36
Utilities - Other	7,937.19
Total Utilities	<u>8,199.55</u>
Total Expense	<u>255,533.93</u>
Net Ordinary Income	<u>-196,610.55</u>
Net Income	<u><u>-196,610.55</u></u>

**Exhibit F – Federal and State of Florida Income Tax Filings**

**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 filed Form 2553 to elect to be an S corporation.  
See separate instructions.

**2006**

For calendar year 2006 or tax year beginning \_\_\_\_\_, 2006, ending \_\_\_\_\_

A Effective date of S election  01/01/04	Use the IRS label. Otherwise, print or type.	Name <b>BELLERUD COMMUNICATIONS, LLC</b>	C Employer identification number 76-0574997
		Number, street, and room or suite no. If a P.O. box, see instructions. <b>2023 SAM HOUSTON SUITE #2</b>	D Date incorporated 06/16/98
B Business activity code number (see instructions)		City or town, state, and ZIP code <b>HUNTSVILLE TX 77340</b>	E Total assets (see instructions) \$ 109,507.

F Check if: (1)  Initial return (2)  Final return (3)  Name change (4)  Address change (5)  Amended return

G Enter the number of shareholders in the corporation at the end of the tax year 1

H Check if Schedule M-3 is required (attach Schedule M-3)

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

INCOME	1a Gross receipts or sales	670,645.	b Less returns and allowances		c Bal	1c	670,645.
	2 Cost of goods sold (Schedule A, line 8)					2	359,653.
	3 Gross profit. Subtract line 2 from line 1c					3	310,992.
	4 Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)					4	
	5 Other income (loss) (attach statement)					5	
	6 Total income (loss). Add lines 3 through 5					6	310,992.
DEDUCTIONS	7 Compensation of officers					7	14,973.
	8 Salaries and wages (less employment credits)					8	72,861.
	9 Repairs and maintenance					9	3,501.
	10 Bad debts					10	
	11 Rents					11	34,045.
	12 Taxes and licenses					12	24,770.
	13 Interest					13	7,065.
	14 Depreciation not claimed on Schedule A or elsewhere on return (attach Form 4562)					14	2,120.
	15 Depletion (Do not deduct oil and gas depletion.)					15	
	16 Advertising					16	13,726.
	17 Pension, profit-sharing, etc, plans					17	
	18 Employee benefit programs					18	
	19 Other deductions (attach statement) * STMT					19	101,374.
	20 Total deductions. Add lines 7 through 19					20	274,435.
	21 Ordinary business income (loss). Subtract line 20 from line 6					21	36,557.
TAX AND PAYMENTS	22a Excess net passive income or LIFO recapture tax (see instructions)	22a				22c	
	b Tax from Schedule D (Form 1120S)	22b					
	c Add lines 22a and 22b (see instructions for additional taxes)						
	23a 2006 estimated tax payments and 2005 overpayment credited to 2006	23a					
	b Tax deposited with Form 7004	23b		0.			
	c Credit for federal tax paid on fuels (attach Form 4136)	23c					
	d Credit for federal telephone excise tax paid (attach Form 8913)	23d					
	e Add lines 23a through 23d					23e	0.
	24 Estimated tax penalty (see instructions). Check if Form 2220 is attached					24	
	25 Amount owed. If line 23e is smaller than the total of lines 22c and 24, enter amount owed					25	0.
	26 Overpayment. If line 23e is larger than the total of lines 22c and 24, enter amount overpaid					26	
27 Enter amount from line 26 Credited to 2007 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.

Signature of officer \_\_\_\_\_ Date \_\_\_\_\_ Title \_\_\_\_\_

May the IRS discuss this return with the preparer shown below (see instructions)?  Yes  No

Preparer's signature \_\_\_\_\_ Date \_\_\_\_\_ Check if self-employed  Preparer's SSN or PTIN P00644829

Paid Preparer's Use Only Firm's name (or yours if self-employed), address, and ZIP code **Neuwirth Slaughter & Associates, L.L.P.** EIN 20-3593711  
**PO Box 8488**  
**Huntsville TX 77340** Phone no. (936) 291-8500

**Schedule C Cost of Goods Sold (see instructions)**

1	Inventory at beginning of year	1	
2	Purchases	2	359,653.
3	Cost of labor	3	
4	Additional section 263A costs (attach statement)	4	
5	Other costs (attach statement)	5	
6	Total. Add lines 1 through 5	6	359,653.
7	Inventory at end of year	7	
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on page 1, line 2.	8	359,653.

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? If 'Yes,' attach explanation  Yes  No

**Schedule E Other Information (see instructions)**

		Yes	No
1	Check accounting method: a <input checked="" type="checkbox"/> Cash b <input type="checkbox"/> Accrual c <input type="checkbox"/> Other (specify) _____		
2	See the instructions and enter the: a Business activity <u>COMMUNICATION</u> b Product or service <u>LONG DISTANCE</u>		
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 statement showing: (a) name and employer identification number (EIN), (b) percentage owned, and (c) if 100% owned, was a QSub election made?		X
4	Was the corporation a member of a controlled group subject to the provisions of section 1561?		X
5	Has this corporation filed, or is it required to file, a return under section 6111 to provide information on any reportable transaction?		X
6	Check this box if the corporation issued publicly offered debt instruments with original issue discount. If checked, the corporation may have to file Form 8281, Information Return for Publicly Offered Original Issue Discount Instruments. <input type="checkbox"/>		
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	Enter the accumulated earnings and profits of the corporation at the end of the tax year \$ _____		
9	Are the corporation's total receipts (see 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 <input type="checkbox"/>		X

Note: If the corporation, at any time during the tax year, 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' Pro Rata Share Items**

		Total amount
INCOME (LOSS)	1 Ordinary business income (loss) (page 1, line 21)	1 36,557.
	2 Net rental real estate income (loss) (attach Form 8825)	2
	3a Other gross rental income (loss)	3a
	b Expenses from other rental activities (attach statement)	3b
	c Other net rental income (loss). Subtract line 3b from line 3a	3c
	4 Interest income	4
	5 Dividends: a Ordinary dividends	5a
	b Qualified dividends	5b
	6 Royalties	6
	7 Net short-term capital gain (loss) (attach Schedule D (Form 1120S))	7
8a Net long-term capital gain (loss) (attach Schedule D (Form 1120S))	8a	
b Collectibles (28%) gain (loss)	8b	
c Unrecaptured section 1250 gain (attach statement)	8c	
9 Net section 1231 gain (loss) (attach Form 4797)	9	
10 Other income (loss) (see instructions)	10	

Shareholders' Pro Rata Share Items (continued)		Total amount		
Deductions	11 Section 179 deduction (attach Form 4562) .....	11	5,138.	
	12a Contributions .....	12a		
	b Investment interest expense .....	12b		
	c Section 59(e)(2) expenditures (1) Type ▶ (2) Amount ▶ .....	12c (2)		
	d Other deductions (see instructions) ... Type ▶ .....	12d		
Credits	13a Low-income housing credit (section 42(j)(5)) .....	13a		
	b Low-income housing credit (other) .....	13b		
	c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468) .....	13c		
	d Other rental real estate credits (see instrs) Type ▶ .....	13d		
	e Other rental credits (see instrs) Type ▶ .....	13e		
	f Credit for alcohol used as fuel (attach Form 6478) .....	13f		
	g Other credits (see instructions) ... Type ▶ .....	13g		
Foreign Transactions	14a Name of country or U.S. possession .....			
	b Gross income from all sources .....	14b		
	c Gross income sourced at shareholder level .....	14c		
	<i>Foreign gross income sourced at corporate level</i>			
	d Passive .....	14d		
	e Listed categories (attach statement) .....	14e		
	f General limitation .....	14f		
	<i>Deductions allocated and apportioned at shareholder level</i>			
	g Interest expense .....	14g		
	h Other .....	14h		
	<i>Deductions allocated and apportioned at corporate level to foreign source income</i>			
	i Passive .....	14i		
	j Listed categories (attach statement) .....	14j		
	k General limitation .....	14k		
<i>Other information</i>				
l Total foreign taxes (check one): <input type="checkbox"/> Paid <input type="checkbox"/> Accrued .....	14l			
m Reduction in taxes available for credit (attach statement) .....	14m			
n Other foreign tax information (attach statement) .....				
Alternative Minimum Tax (AMT) Items	15a Post-1986 depreciation adjustment .....	15a		
	b Adjusted gain or loss .....	15b		
	c Depletion (other than oil and gas) .....	15c		
	d Oil, gas, and geothermal properties — gross income .....	15d		
	e Oil, gas, and geothermal properties — deductions .....	15e		
	f Other AMT items (attach statement) .....	15f		
Items Affecting Shareholder Basis	16a Tax-exempt interest income .....	16a		
	b Other tax-exempt income .....	16b		
	c Nondeductible expenses .....	16c		
	d Property distributions .....	16d		
	e Repayment of loans from shareholders .....	16e		
Other Information	17a Investment income .....	17a		
	b Investment expenses .....	17b		
	c Dividend distributions paid from accumulated earnings and profits .....	17c		
	d Other items and amounts (attach statement) .....			
Reconciliation	18 <b>Income/loss reconciliation.</b> Combine the amounts on lines 1 through 10 in the far right column. From the result, subtract the sum of the amounts on lines 11 through 12d and lines 14i .....	18	31,419.	

BAA

Form 1120S (2006)



Section 179	Balance Sheets per Books		Beginning of tax year		End of tax year	
			(a)	(b)	(c)	(d)
	<b>Assets</b>					
1	Cash			-2,912.		-13,036.
2a	Trade notes and accounts receivable	13,507.			57,129.	
b	Less allowance for bad debts			13,507.		57,129.
3	Inventories					
4	U.S. government obligations					
5	Tax-exempt securities (see instructions)					
6	Other current assets (attach stmt)					
7	Loans to shareholders			992.		
8	Mortgage and real estate loans					
9	Other investments (attach statement)					
10a	Buildings and other depreciable assets	63,135.			31,273.	
b	Less accumulated depreciation	53,739.		9,396.	31,082.	191.
11a	Depletable assets					
b	Less accumulated depletion					
12	Land (net of any amortization)					
13a	Intangible assets (amortizable only)				65,223.	
b	Less accumulated amortization					65,223.
14	Other assets (attach stmt)					
15	Total assets			20,983.		109,507.
	<b>Liabilities and Shareholders' Equity</b>					
16	Accounts payable					
17	Mortgages, notes, bonds payable in less than 1 year					
18	Other current liabilities (attach stmt) Ln. 18 St.			7,145.		13,853.
19	Loans from shareholders					4,048.
20	Mortgages, notes, bonds payable in 1 year or more			57,852.		60,579.
21	Other liabilities (attach statement)					
22	Capital stock			1,000.		1,000.
23	Additional paid-in capital					
24	Retained earnings			-45,014.		30,027.
25	Adjustments to shareholders' equity (att stmt)					
26	Less cost of treasury stock					
27	Total liabilities and shareholders' equity			20,983.		109,507.

**Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return**

Note: Schedule M-3 required instead of Schedule M-1 if total assets are \$10 million or more — see instructions

1	Net income (loss) per books	75,041.	5	Income recorded on books this year not included on Schedule K, lines 1 through 10 (itemize):	
2	Income included on Schedule K, lines 1, 2, 3c, 4, 5a, 6, 7, 8a, 9, and 10, not recorded on books this year (itemize):		a	Tax-exempt interest \$	
			* STMT	43,622.	43,622.
3	Expenses recorded on books this year not included on Schedule K, lines 1 through 12, and 14l (itemize):		6	Deductions included on Schedule K, lines 1 through 12, and 14l, not charged against book income this year (itemize):	
a	Depreciation \$		a	Depreciation \$	
b	Travel and entertainment \$		7	Add lines 5 and 6	43,622.
4	Add lines 1 through 3	75,041.	8	Income (loss) (Schedule K, Ln 18). Ln 4 less Ln 7	31,419.

**Schedule M-2 Analysis of Accumulated Adjustments Account, Other Adjustments Account, and Shareholders' Undistributed Taxable Income Previously Taxed (see instructions)**

	(a) Accumulated adjustments account	(b) Other adjustments account	(c) Shareholders' undistributed taxable income previously taxed
1	Balance at beginning of tax year	-45,014.	
2	Ordinary income from page 1, line 21	36,557.	
3	Other additions * STMT	43,622.	
4	Loss from page 1, line 21		
5	Other reductions * STMT	5,138.	
6	Combine lines 1 through 5	30,027.	
7	Distributions other than dividend distributions		
8	Balance at end of tax year. Subtract line 7 from line 6	30,027.	

**Depreciation and Amortization  
(Including Information on Listed Property)**

**2006**

Department of the Treasury  
Internal Revenue Service

See separate instructions. Attach to your tax return.

Attachment  
Sequence No. **67**

Name(s) shown on return

**BELLERUD COMMUNICATIONS, LLC**

Identifying number

**76-0574997**

Business or activity to which this form relates

Form **1120S** Line **21**

**Part II Election To Expense Certain Property Under Section 179**

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount. See the instructions for a higher limit for certain businesses	1	\$108,000.
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation	3	\$430,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	0.
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	108,000.
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
	OFFICE EQUIPMENT	5,138.	5,138.
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	5,138.
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	5,138.
10	Carryover of disallowed deduction from line 13 of your 2005 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instrs)	11	36,557.
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	5,138.
13	Carryover of disallowed deduction to 2007. Add lines 9 and 10, less line 12	13	0.

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

**Part III Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)**

14	Special allowance for qualified New York Liberty or Gulf Opportunity Zone property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

**Part IV MACRS Depreciation (Do not include listed property.) (See instructions.)**

**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2006	17	2,120.
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

**Section B - Assets Placed in Service During 2006 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19 a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27.5 yrs	MM	S/L	
i Nonresidential real property			39 yrs	MM	S/L	
				MM	S/L	

**Section C - Assets Placed in Service During 2006 Tax Year Using the Alternative Depreciation System**

20 a Class life				S/L	
b 12-year			12 yrs	S/L	
c 40-year			40 yrs	MM	S/L

**Part V Summary (see instructions)**

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instructions	22	2,120.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

**Part VI Listed Property** (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement.)

**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

**Section A - Depreciation and Other Information** (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? .....										Yes		No		24b If "Yes," is the evidence written? .....										Yes		No	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)																			
Type of property (list vehicles first)	Date placed in service	Business/investment use percentage	Cost or other basis	Basis for depreciation (business/investment use only)	Recovery period	Method/Convention	Depreciation deduction	Elected section 179 cost																			
25 Special allowance for qualified New York Liberty or Gulf Opportunity Zone property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) .....								25																			
26 Property used more than 50% in a qualified business use:																											
27 Property used 50% or less in a qualified business use:																											
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 .....																		28									
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1 .....																		29									

**Section B - Information on Use of Vehicles**

Complete this section for vehicles used by a sole proprietor, partner, or other 'more than 5% owner,' or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a)		(b)		(c)		(d)		(e)		(f)	
	Vehicle 1	Vehicle 2	Vehicle 3	Vehicle 4	Vehicle 5	Vehicle 6	Vehicle 1	Vehicle 2	Vehicle 3	Vehicle 4	Vehicle 5	Vehicle 6
30 Total business/investment miles driven during the year (do not include commuting miles) .....												
31 Total commuting miles driven during the year .....												
32 Total other personal (noncommuting) miles driven .....												
33 Total miles driven during the year. Add lines 30 through 32 .....												
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
34 Was the vehicle available for personal use during off-duty hours? .....												
35 Was the vehicle used primarily by a more than 5% owner or related person? .....												
36 Is another vehicle available for personal use? .....												

**Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees**

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see instructions).

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees? .....	Yes	No
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners .....		
39 Do you treat all use of vehicles by employees as personal use? .....		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received? .....		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions) .....		

**Note:** If your answer to 37, 38, 39, 40, or 41 is 'Yes,' do not complete Section B for the covered vehicles.

**Part VII Amortization**

(a)	(b)	(c)	(d)	(e)	(f)
Description of costs	Date amortization begins	Amortizable amount	Code section	Amortization period or percentage	Amortization for this year
42 Amortization of costs that begins during your 2006 tax year (see instructions):					
43 Amortization of costs that began before your 2006 tax year .....				43	
44 Total. Add amounts in column (f). See instructions for where to report .....				44	

Schedule K-1 (Form 1120S)

2006

Final K-1 Amended K-1

Department of the Treasury Internal Revenue Service

For calendar year 2006, or tax year beginning 2006 ending

Shareholder's Share of Income, Deductions, Credits, etc. - See page 2 of form and separate instructions.

Information About the Corporation
A Corporation's employer identification number 76-0574997
B Corporation's name, address, city, state, and ZIP code BELLERUD COMMUNICATIONS, LLC 2023 SAM HOUSTON SUITE #2 HUNTSVILLE, TX 77340
C IRS Center where corporation filed return Ogden, UT 84201-0013
D Tax shelter registration number, if any
E Check if Form 8271 is attached

Information About the Shareholder
F Shareholder's identifying number
G Shareholder's name, address, city, state, and ZIP code DAROLYN R BELLERUD 2023 SAM HOUSTON AVE HUNTSVILLE, TX 77340
H Shareholder's percentage of stock ownership for tax year 100.00000 %

Table with 3 columns: Line number, Description, and Amount. Includes rows for Ordinary business income (loss) 36,557, Net rental real estate income (loss), Other net rental income (loss), Interest income, Ordinary dividends, Qualified dividends, Foreign transactions, Royalties, Net short-term capital gain (loss), Net long-term capital gain (loss), Collectibles (28%) gain (loss), Unrecaptured section 1250 gain, Net section 1231 gain (loss), Other income (loss), Alternative minimum tax (AMT) items, Section 179 deduction 5,138, Other deductions, and Other information.

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\*See attached statement for additional information.

DOCUMENT NUMBER-DATE 00037 JAN -4 09 FPSC-COMMISSION CLERK

Form 1120S, Page 1, Line 19

**Other Deductions**

AUTOMOBILE AND TRUCK EXPENSE	4,846.
BANK CHARGES	7,433.
DUES AND SUBSCRIPTIONS	551.
EQUIPMENT RENT	3,945.
INSURANCE	9,938.
JANITORIAL	275.
LEGAL AND PROFESSIONAL	14,346.
OFFICE EXPENSE	21,796.
OUTSIDE SERVICES	3,620.
PERMITS AND FEES	1,712.
POSTAGE	7,786.
SECURITY	252.
TELEPHONE	15,215.
TRAVEL	3,245.
UTILITIES	1,572.
CONTINUING EDUCATION & TRAINING	459.
PROGRAMMING & TECHNICAL SUPPORT	4,383.
Total	<u>101,374.</u>

Other Current Liabilities:  
1120S, Schedule L, Line 18

Other Current Liabilities:	Beginning of tax year	End of tax year
PAYROLL TAXES PAYABLE	7,145.	11,818.
SALES TAX PAYABLE	0.	2,035.
Total	<u>7,145.</u>	<u>13,853.</u>

Form 1120S, Page 4, Schedule M-1, Line 5  
Sch M-1, Line 5

CONVERSION FROM ACCRUAL TO CASH FOR FEDERAL INCOME TAX	<u>43,622.</u>
Total	<u>43,622.</u>

Form 1120S, Page 4, Schedule M-2, Line 3  
Schedule M-2, Other Additions

ACCRUAL TO CASH FOR FEDERAL INCOME TAX	<u>43,622.</u>	
Total	<u>43,622.</u>	

Form 1120S, Page 4, Schedule M-2, Line 5  
Schedule M-2, Other Reductions

SECTION 179 DEPRECIATION	<u>5,138.</u>	
Total	<u>5,138.</u>	

Form **1120S**

**U.S. Income Tax Return for an S Corporation**

OMB No. 1545-0130

Department of the Treasury  
Internal Revenue Service

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

**2007**

For calendar year 2007 or tax year beginning 2007, ending

<b>A</b> S election effective date 01/01/04	<b>Use the IRS label. Otherwise, print or type.</b>	Name <b>BELLERUD COMMUNICATIONS LLC</b>	<b>D</b> Employer identification number 76-0574997
<b>B</b> Business activity code number (see instrs)		Number, street, and room or suite no. If a P.O. box, see instructions. <b>2023 SAM HOUSTON SUITE #2</b>	<b>E</b> Date incorporated 06/16/98
<b>C</b> Check if Sch M-3 attached <input type="checkbox"/>		City or town, state, and ZIP code <b>HUNTSVILLE TX 77340</b>	<b>F</b> Total assets (see instructions) \$ 85,196.

**G** Is the corporation electing to be an S corporation beginning with this tax year? Yes  No  If 'Yes,' attach Form 2553 if not previously filed

**H** Check if: (1)  Final return (2)  Name change (3)  Address change (4)  Amended return (5)  S election termination or revocation

**I** Enter the number of shareholders in the corporation at the end of the tax year **1**

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

<b>I N C O M E</b>	<b>1a</b> Gross receipts or sales	573,348.	<b>b</b> Less returns and allowances	2,428.	<b>c</b> Bal	<b>1c</b> 570,920.
	<b>2</b> Cost of goods sold (Schedule A, line 8)				<b>2</b> 317,235.	
	<b>3</b> Gross profit. Subtract line 2 from line 1c				<b>3</b> 253,685.	
	<b>4</b> Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)				<b>4</b>	
	<b>5</b> Other income (loss) (attach statement)				<b>5</b>	
	<b>6</b> Total income (loss). Add lines 3 through 5				<b>6</b> 253,685.	
<b>D E D U C T I O N S  S E E  I N S T R U C T I O N S</b>	<b>7</b> Compensation of officers				<b>7</b> 3,000.	
	<b>8</b> Salaries and wages (less employment credits)				<b>8</b> 72,454.	
	<b>9</b> Repairs and maintenance				<b>9</b> 2,615.	
	<b>10</b> Bad debts				<b>10</b>	
	<b>11</b> Rents				<b>11</b> 8,885.	
	<b>12</b> Taxes and licenses				<b>12</b> 27,390.	
	<b>13</b> Interest				<b>13</b> 8,277.	
	<b>14</b> Depreciation not claimed on Schedule A or elsewhere on return (attach Form 4562)				<b>14</b> 3,014.	
	<b>15</b> Depletion (Do not deduct oil and gas depletion.)				<b>15</b>	
	<b>16</b> Advertising				<b>16</b> 8,772.	
	<b>17</b> Pension, profit-sharing, etc. plans				<b>17</b>	
	<b>18</b> Employee benefit programs				<b>18</b>	
	<b>19</b> Other deductions (attach statement) STMT				<b>19</b> 103,801.	
	<b>20</b> Total deductions. Add lines 7 through 19				<b>20</b> 238,208.	
	<b>21</b> Ordinary business income (loss). Subtract line 20 from line 6				<b>21</b> 15,477.	
<b>T A X A N D  P A Y M E N T S</b>	<b>22a</b> Excess net passive income or LIFO recapture tax (see instructions)	<b>22a</b>				
	<b>b</b> Tax from Schedule D (Form 1120S)	<b>22b</b>				
	<b>c</b> Add lines 22a and 22b (see instructions for additional taxes)				<b>22c</b>	
	<b>23a</b> 2007 estimated tax payments and 2006 overpayment credited to 2007	<b>23a</b>				
	<b>b</b> Tax deposited with Form 7004	<b>23b</b>	0.			
	<b>c</b> Credit for federal tax paid on fuels (attach Form 4136)	<b>23c</b>				
	<b>d</b> Add lines 23a through 23c				<b>23d</b> 0.	
	<b>24</b> Estimated tax penalty (see instructions). Check if Form 2220 is attached				<b>24</b>	
	<b>25</b> Amount owed. If line 23d is smaller than the total of lines 22c and 24, enter amount owed				<b>25</b> 0.	
	<b>26</b> Overpayment. If line 23d is larger than the total of lines 22c and 24, enter amount overpaid				<b>26</b>	
<b>27</b> Enter amount from line 26 Credited to 2008 estimated tax			<b>Refunded</b>	<b>27</b>		

**Sign Here**

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 of officer \_\_\_\_\_ Date \_\_\_\_\_ Title \_\_\_\_\_

May the IRS discuss this return with the preparer shown below (see instructions)?  Yes  No

Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN P00324255
<b>Paid Preparer's Use Only</b>	Firm's name (or yours if self-employed), address, and ZIP code <b>ACCOUNT-ABILITES PO BOX 6694 HUNTSVILLE TX 77342-6694</b>	EIN <b>20-4568226</b>	Phone no. (936) 355-0442

**Schedule A Cost of Goods Sold** (see instructions)

1	Inventory at beginning of year	1	
2	Purchases	2	317,235.
3	Cost of labor	3	
4	Additional section 263A costs (attach statement)	4	
5	Other costs (attach statement)	5	
6	<b>Total.</b> Add lines 1 through 5	6	317,235.
7	Inventory at end of year	7	
8	<b>Cost of goods sold.</b> Subtract line 7 from line 6. Enter here and on page 1, line 2	8	317,235.

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)  Yes  No

c Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970)  Yes  No

d If the LIFO inventory method was used for this tax year, enter percentage (or amounts) of closing inventory computed under LIFO **9d**  Yes  No

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? If 'Yes,' attach explanation  Yes  No

**Schedule B Other Information** (see instructions)

	Yes	No
1 Check accounting method: a <input checked="" type="checkbox"/> Cash b <input type="checkbox"/> Accrual c <input type="checkbox"/> Other (specify)		
2 See the instructions and enter the: a Business activity <b>COMMUNICATION</b> b Product or service <b>LONG DISTANCE</b>		
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 statement showing: (a) name and employer identification number (EIN), (b) percentage owned, and (c) if 100% owned, was a QSub election made?		X
4 Has this corporation filed, or is it required to file, a return under section 6111 to provide information on any reportable transaction?		X
5 Check this box if the corporation issued publicly offered debt instruments with original issue discount. If checked, the corporation may have to file Form 8281, Information Return for Publicly Offered Original Issue Discount Instruments. <input type="checkbox"/>		
6 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 \$		
7 Enter the accumulated earnings and profits of the corporation at the end of the tax year \$		
8 Are the corporation's total receipts (see 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		X

**Schedule C Shareholders' Pro Rata Share Items**

		Total amount	
INCOME (LOSSES)	1 Ordinary business income (loss) (page 1, line 21)	1	15,477.
	2 Net rental real estate income (loss) (attach Form 8825)	2	
	3a Other gross rental income (loss)	3a	
	b Expenses from other rental activities (attach statement)	3b	
	c Other net rental income (loss). Subtract line 3b from line 3a	3c	
	4 Interest income	4	
	5 Dividends: a Ordinary dividends	5a	
	b Qualified dividends	5b	
	6 Royalties	6	
	7 Net short-term capital gain (loss) (attach Schedule D (Form 1120S))	7	
8a Net long-term capital gain (loss) (attach Schedule D (Form 1120S))	8a		
b Collectibles (28%) gain (loss)	8b		
c Unrecaptured section 1250 gain (attach statement)	8c		
9 Net section 1231 gain (loss) (attach Form 4797)	9		
10 Other income (loss) (see instructions)	10		

Shareholders' Pro Rata Share Items (continued)		Total amount	
Deductions	11 Section 179 deduction (attach Form 4562)	11	
	12a Contributions	12a	
	b Investment interest expense	12b	
	c Section 59(e)(2) expenditures (1) Type (2) Amount	12c (2)	
	d Other deductions (see instructions) Type	12d	
Credits	13a Low-income housing credit (section 42(j)(5))	13a	
	b Low-income housing credit (other)	13b	
	c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468)	13c	
	d Other rental real estate credits (see instrs) Type	13d	
	e Other rental credits (see instrs) Type	13e	
	f Credit for alcohol used as fuel (attach Form 6478)	13f	
	g Other credits (see instructions) Type	13g	
Foreign Trans- actions	14a Name of country or U.S. possession		
	b Gross income from all sources	14b	
	c Gross income sourced at shareholder level Foreign gross income sourced at corporate level	14c	
	d Passive category	14d	
	e General category	14e	
	f Other (attach statement) Deductions allocated and apportioned at shareholder level	14f	
	g Interest expense	14g	
	h Other Deductions allocated and apportioned at corporate level to foreign source income	14h	
	i Passive category	14i	
	j General category	14j	
	k Other (attach statement) Other information	14k	
	l Total foreign taxes (check one): <input type="checkbox"/> Paid <input type="checkbox"/> Accrued	14l	
	m Reduction in taxes available for credit (attach statement)	14m	
	n Other foreign tax information (attach statement)		
Alterna- tive Mini- mum Tax (AMT) Items	15a Post-1986 depreciation adjustment	15a	-3,399.
	b Adjusted gain or loss	15b	
	c Depletion (other than oil and gas)	15c	
	d Oil, gas, and geothermal properties - gross income	15d	
	e Oil, gas, and geothermal properties - deductions	15e	
	f Other AMT items (attach statement)	15f	
Items Affect- ing Share- holder Basis	16a Tax-exempt interest income	16a	
	b Other tax-exempt income	16b	
	c Nondeductible expenses	16c	1,977.
	d Property distributions	16d	15,385.
	e Repayment of loans from shareholders	16e	
Other Inform- ation	17a Investment income	17a	
	b Investment expenses	17b	
	c Dividend distributions paid from accumulated earnings and profits	17c	0.
	d Other items and amounts (attach statement)		
Recon- ciliation	18 Income/loss reconciliation. Combine the amounts on lines 1 through 10 in the far right col- umn. From the result, subtract the sum of the amounts on lines 11 through 12d and lines 14i	18	15,477.

BAA



Schedule M-2 Balance Sheets per Books	Beginning of tax year		End of tax year	
	(a)	(b)	(c)	(d)
<b>Assets</b>				
1 Cash		-13,036.		-4,832.
2a Trade notes and accounts receivable	57,129.		24,650.	
b Less allowance for bad debts		57,129.		24,650.
3 Inventories				
4 U.S. government obligations				
5 Tax-exempt securities (see instructions)				
6 Other current assets (attach stmt)				
7 Loans to shareholders				
8 Mortgage and real estate loans				
9 Other investments (attach statement)				
10a Buildings and other depreciable assets	31,273.		34,251.	
b Less accumulated depreciation	31,082.	191.	34,096.	155.
11a Depletable assets				
b Less accumulated depletion				
12 Land (net of any amortization)				
13a Intangible assets (amortizable only)	65,223.		65,223.	
b Less accumulated amortization		65,223.		65,223.
14 Other assets (attach stmt)				
15 Total assets		109,507.		85,196.
<b>Liabilities and Shareholders' Equity</b>				
16 Accounts payable				
17 Mortgages, notes, bonds payable in less than 1 year				
18 Other current liabilities (attach stmt) Ln. 18 St.		13,853.		3,679.
19 Loans from shareholders		4,048.		9,363.
20 Mortgages, notes, bonds payable in 1 year or more		60,579.		43,012.
21 Other liabilities (attach statement)				
22 Capital stock		1,000.		1,000.
23 Additional paid-in capital				
24 Retained earnings		30,027.		28,142.
25 Adjustments to shareholders' equity (att stmt)				
26 Less cost of treasury stock				
27 Total liabilities and shareholders' equity		109,507.		85,196.

**Schedule M-3 Reconciliation of Income (Loss) per Books With Income (Loss) per Return**

Note: Schedule M-3 required instead of Schedule M-1 if total assets are \$10 million or more - see instructions

1 Net income (loss) per books	13,500.	5 Income recorded on books this year not included on Schedule K, lines 1 through 10 (itemize):	
2 Income included on Schedule K, lines 1, 2, 3c, 4, 5a, 6, 7, 8a, 9, and 10, 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 12, and 14i (itemize):		6 Deductions included on Schedule K, lines 1 through 12, and 14i, not charged against book income this year (itemize):	
a Depreciation \$		a Depreciation \$	
b Travel and entertainment \$ 1,977.		7 Add lines 5 and 6	
4 Add lines 1 through 3	1,977.	8 Income (loss) (Schedule K, in 18). Ln 4 less ln 7	15,477.
	15,477.		

**Schedule M-2 Analysis of Accumulated Adjustments Account, Other Adjustments Account, and Shareholders' Undistributed Taxable Income Previously Taxed (see instructions)**

	(a) Accumulated adjustments account	(b) Other adjustments account	(c) Shareholders' undistributed taxable income previously taxed
1 Balance at beginning of tax year	30,027.		
2 Ordinary income from page 1, line 21	15,477.		
3 Other additions			
4 Loss from page 1, line 21			
5 Other reductions * STMT	1,977.		
6 Combine lines 1 through 5	43,527.		
7 Distributions other than dividend distributions	15,385.	0.	0.
8 Balance at end of tax year. Subtract line 7 from line 6	28,142.	0.	0.

**Application for Automatic 6-Month Extension of Time To File Certain Business Income Tax, Information, and Other Returns**

File a separate application for each return.

Type or Print

Name	BELLERUD COMMUNICATIONS LLC	Identifying number	76-0574997
<small>Number, street, and room or suite number. (If P.O. box, see instructions.)</small>			
File by the due date for the return for which an extension is requested. See instructions.	2023 SAM HOUSTON SUITE #2	City, town, state, and ZIP code (if a foreign address, enter city, province or state, and country (follow the country's practice for entering postal code)).	
	HUNTSVILLE	TX	77340

**Note. See instructions before completing this form.**

- 1 Enter the form code for the return that this application is for (see below) .....
- 2 If the foreign corporation does not have an office or place of business in the United States, check here .....
- 3 If the organization is a corporation or partnership that qualifies under Regulations section 1.6081-5, check here .....
- 4a The application is for calendar year 20 07, or tax year beginning \_\_\_\_\_, 20\_\_\_\_, and ending \_\_\_\_\_, 20\_\_\_\_
- b **Short tax year.** If this tax year is less than 12 months, check the reason:  
 Initial return     Final return     Change in accounting period     Consolidated return to be filed
- 5. If the organization is a corporation and is the common parent of a group that intends to file a consolidated return, check here .....   
 If checked, attach a schedule, listing the name, address, and Employer Identification Number (EIN) for each member covered by this application.

6 Tentative total tax .....	6	0.
7 Total payments and credits (see instructions) .....	7	0.
8 <b>Balance due.</b> Subtract line 7 from line 6. <b>Generally, you must deposit this amount using the Electronic Federal Tax Payment System (EFTPS), a Federal Tax Deposit (FTD) Coupon, or Electronic Funds Withdrawal (EFW)</b> (see instructions for exceptions) .....	8	0.

Application Is For:	Form Code	Application Is For:	Form Code
Form 706-GS(D)	01	Form 1120-ND	20
Form 1041 (estate)	04	Form 1120-ND (section 4951 taxes)	20
Form 1041-N	06	Form 1120-POL	22
Form 1042	08	Form 1120-RIC	24
Form 1065-B	10	Form 1120-SF	26
Form 1120	12	Form 8612	28
Form 1120-C	34	Form 8725	30
Form 1120-FSC	16	Form 8831	32
Form 1120-L	18	Form 8924	35

BAA For Paperwork Reduction Act Notice, see separate instructions.

Form 7004 (Rev. 12-2007)

Schedule K-1  
(Form 1120S)

Department of the Treasury  
Internal Revenue Service

2007

For calendar year 2007, or tax  
year beginning \_\_\_\_\_, 2007  
ending \_\_\_\_\_

Final K-1

Amended K-1

671107

OMB No. 1545-0130

**Shareholder's Share of Income, Deductions, Credits, etc.** ▶ See page 2 of form and separate instructions.

**Part I Information About the Corporation**

**A** Corporation's employer identification number  
76-0574997

**B** Corporation's name, address, city, state, and ZIP code  
BELLERUD COMMUNICATIONS LLC  
2023 SAM HOUSTON SUITE #2  
HUNTSVILLE, TX 77340

**C** IRS Center where corporation filed return  
Ogden, UT 84201-0013

**Part II Information About the Shareholder**

**D** Shareholder's identifying number

**E** Shareholder's name, address, city, state, and ZIP code  
RENE BELLERUD  
2023 SAM HOUSTON AVE #2  
HUNTSVILLE, TX 77340

**F** Shareholder's percentage of stock ownership for tax year ..... 100.0000%

Shareholder's Share of Current Year Income, Deductions, Credits, and Other Items		
1	Ordinary business income (loss)	13 Credits
	15,477.	
2	Net rental real estate income (loss)	
3	Other net rental income (loss)	
4	Interest income	
5a	Ordinary dividends	
5b	Qualified dividends	14 Foreign transactions
6	Royalties	
7	Net short-term capital gain (loss)	
8a	Net long-term capital gain (loss)	
8b	Collectibles (28%) gain (loss)	
8c	Unrecaptured section 1250 gain	
9	Net section 1231 gain (loss)	
10	Other income (loss)	15 Alternative minimum tax (AMT) items
		A -3,399.
11	Section 179 deduction	16 Items affecting shareholder basis
		C 1,977.
12	Other deductions	D 15,385.
		17 Other information

\*See attached statement for additional information.

BAA For Paperwork Reduction Act Notice, see Instructions for Form 1120S.

Schedule K-1 (Form 1120S) 2007

SPSA0412 09/19/07

FOR IRS USE ONLY

DOCUMENT NUMBER-DATE

00037 JAN -4 0

FPSC-COMMISSION CLERK

This list identifies the codes used on Schedule K-1 for all shareholders and provides summarized reporting information for shareholders who file Form 1040. For detailed reporting and filing information, see the separate Shareholder's Instructions for Schedule K-1 and the instructions for your income tax return.

	<i>Report on</i>	<i>Code</i>	<i>Report on</i>	
<b>1</b> Ordinary business income (loss). You must first determine whether the income (loss) is passive or nonpassive. Then enter on your return as follows:				
Passive loss	See the Shareholder's Instructions	<b>L</b> Credit for increasing research activities	See the Shareholder's Instructions	
Passive income	Schedule E, line 28, column (g)	<b>M</b> New markets credit		
Nonpassive loss	Schedule E, line 28, column (h)	<b>N</b> Credit for employer social security and Medicare taxes		
Nonpassive income	Schedule E, line 28, column (i)	<b>O</b> Backup withholding		
<b>2</b> Net rental real estate income (loss)	See the Shareholder's Instructions	<b>P</b> Other credits	Form 1040, line 64	
<b>3</b> Other net rental income (loss)			See the Shareholder's Instructions	
Net income	Schedule E, line 28, column (g)	<b>14</b> Foreign transactions		
Net loss	See the Shareholder's Instructions	<b>A</b> Name of country or U.S. possession	Form 1116, Part I	
<b>4</b> Interest income	Form 1040, line 8a	<b>B</b> Gross income from all sources		
<b>5a</b> Ordinary dividends	Form 1040, line 9a	<b>C</b> Gross income sourced at shareholder level		
<b>5b</b> Qualified dividends	Form 1040, line 9b	<i>Foreign gross income sourced at corporate level</i>		
<b>6</b> Royalties	Schedule E, line 4	<b>D</b> Passive category	Form 1116, Part I	
<b>7</b> Net short-term capital gain (loss)	Schedule D, line 5, column (f)	<b>E</b> General category		
<b>8a</b> Net long-term capital gain (loss)	Schedule D, line 12, column (f)	<b>F</b> Other		
<b>8b</b> Collectibles (28%) gain (loss)	28% Rate Gain Worksheet, line 4 (Schedule D instructions)	<i>Deductions allocated and apportioned at shareholder level</i>		
<b>8c</b> Unrecaptured section 1250 gain	See the Shareholder's Instructions	<b>G</b> Interest expense	Form 1116, Part I	
<b>9</b> Net section 1231 gain (loss)	See the Shareholder's Instructions	<b>H</b> Other	Form 1116, Part I	
<b>10</b> Other income (loss)		<i>Deductions allocated and apportioned at corporate level to foreign source income</i>		
Code		<b>I</b> Passive category	Form 1116, Part I	
<b>A</b> Other portfolio income (loss)	See the Shareholder's Instructions	<b>J</b> General category		
<b>B</b> Involuntary conversions	See the Shareholder's Instructions	<b>K</b> Other		
<b>C</b> Section 1256 contracts and straddles	Form 6781, line 1	<i>Other information</i>		
<b>D</b> Mining exploration costs recapture	See Pub 535	<b>L</b> Total foreign taxes paid	Form 1116, Part II	
<b>E</b> Other income (loss)	See the Shareholder's Instructions	<b>M</b> Total foreign taxes accrued	Form 1116, Part II	
<b>11</b> Section 179 deduction	See the Shareholder's Instructions	<b>N</b> Reduction in taxes available for credit	Form 1116, line 12	
<b>12</b> Other deductions		<b>O</b> Foreign trading gross receipts	Form 8873	
<b>A</b> Cash contributions (50%)	See the Shareholder's Instructions	<b>P</b> Extraterritorial income exclusion	Form 8873	
<b>B</b> Cash contributions (30%)			<b>Q</b> Other foreign transactions	
<b>C</b> Noncash contributions (50%)			<b>15</b> Alternative minimum tax (AMT) items	
<b>D</b> Noncash contributions (30%)			<b>A</b> Post-1986 depreciation adjustment	See the Shareholder's Instructions and the instructions for Form 6251
<b>E</b> Capital gain property to a 50% organization (30%)			<b>B</b> Adjusted gain or loss	
<b>F</b> Capital gain property (20%)		<b>C</b> Depletion (other than oil & gas)		
<b>G</b> Investment interest expense	Form 4952, line 1	<b>D</b> Oil, gas, & geothermal — gross income		
<b>H</b> Deductions — royalty income	Schedule E, line 18	<b>E</b> Oil, gas, & geothermal — deductions		
<b>I</b> Section 59(e)(2) expenditures	See the Shareholder's Instructions	<b>F</b> Other AMT items		
<b>J</b> Deductions — portfolio (2% floor)	Schedule A, line 23	<b>16</b> Items affecting shareholder basis		
<b>K</b> Deductions — portfolio (other)	Schedule A, line 28	<b>A</b> Tax-exempt interest income	Form 1040, line 8b	
<b>L</b> Preproductive period expenses	See the Shareholder's Instructions	<b>B</b> Other tax-exempt income	See the Shareholder's Instructions	
<b>M</b> Commercial revitalization deduction from rental real estate activities	See Form 8582 Instructions	<b>C</b> Nondeductible expenses		
<b>N</b> Reforestation expense deduction	See the Shareholder's Instructions	<b>D</b> Property distributions		
<b>O</b> Domestic production activities information	See Form 8903 Instructions	<b>E</b> Repayment of loans from shareholders		
<b>P</b> Qualified production activities income	Form 8903, line 7	<b>17</b> Other information		
<b>Q</b> Employer's Form W-2 wages	Form 8903, line 15	<b>A</b> Investment income	Form 4952, line 4a	
<b>R</b> Other deductions	See the Shareholder's Instructions	<b>B</b> Investment expenses	Form 4952, line 5	
<b>13</b> Credits		<b>C</b> Qualified rehabilitation expenditures (other than rental real estate)	See the Shareholder's Instructions	
<b>A</b> Low-income housing credit (section 42(j)(5))	See the Shareholder's Instructions	<b>D</b> Basis of energy property	See the Shareholder's Instructions	
<b>B</b> Low-income housing credit (other)			<b>E</b> Recapture of low-income housing credit (section 42(j)(5))	
<b>C</b> Qualified rehabilitation expenditures (rental real estate)			<b>F</b> Recapture of low-income housing credit (other)	
<b>D</b> Other rental real estate credits			<b>G</b> Recapture of investment credit	
<b>E</b> Other rental credits			<b>H</b> Recapture of other credits	
<b>F</b> Undistributed capital gains credit	Form 1040, line 70, check box a	<b>I</b> Look-back interest — completed long-term contracts	See Form 8697	
<b>G</b> Credit for alcohol used as fuel	See the Shareholder's Instructions	<b>J</b> Look-back interest — income forecast method	See Form 8866	
<b>H</b> Work opportunity credit			<b>K</b> Dispositions of property with section 179 deductions	
<b>I</b> Welfare-to-work credit			<b>L</b> Recapture of section 179 deduction	
<b>J</b> Disabled access credit			<b>M</b> Section 453(D)(3) information	
<b>K</b> Empowerment zone and renewal community employment credit		Form 8844, line 3	<b>N</b> Section 453A(c) information	See the Shareholder's Instructions
		<b>O</b> Section 1260(b) information		
		<b>P</b> Interest allocable to production expenditures		
		<b>Q</b> CCF nonqualified withdrawals		
		<b>R</b> Information needed to figure depletion — oil and gas		
		<b>S</b> Amortization of reforestation costs		
		<b>T</b> Other information		

Other Deductions Worksheet  
Keep for your records

2007

Name		Employer Identification No.
BELLERUD COMMUNICATIONS LLC		76-0574997
1	Accounting .....	1
2	Amortization .....	2
3	Automobile and truck expense .....	3
4	Bank charges .....	4
5	Clean fuel vehicle deduction .....	5
6	Commissions .....	6
7	Computer services and supplies .....	7
8	Credit and collection costs .....	8
9	Delivery and freight .....	9
10	Discounts .....	10
11	Dues and subscriptions .....	11
12	Equipment rent .....	12
13	Gifts .....	13
14	Insurance .....	14
15	Janitorial .....	15
16	Laundry and cleaning .....	16
17	Legal and professional .....	17
18 a	Meals and entertainment, subject to 50% limit .....	18 a
b	Meals and entertainment, subject to 75% limit .....	b
c	Meals and entertainment, allowed at 100% .....	c
d	Less disallowed .....	d
e	Meals and entertainment, net .....	18 e
19	Miscellaneous .....	19
20	Office expense .....	20
21	Outside services/independent contractors .....	21
22	Parking fees and tolls .....	22
23	Permits and fees .....	23
24	Postage .....	24
25	Printing .....	25
26	Security .....	26
27	Supplies .....	27
28	Telephone .....	28
29	Tools .....	29
30	Training/continuing education .....	30
31	Travel .....	31
32	Uniforms .....	32
33	Utilities .....	33
34	Total farm expenses (Schedule F, Line 35) .....	34
35	Other (itemize): MUNICIPAL FEES .....	35
36	Total to Form 1120S, page 1, line 19 .....	36

Keep for your records

Name <b>BELLERUD COMMUNICATIONS LLC</b>	Employer Identification No. <b>76-0574997</b>
--	--

Income Items: Description	Per Books	Per Tax Return	Difference (Book - Tax)
<i>Permanent items (tax-exempt income):</i>			
Tax-exempt interest — in state:			
Direct Entry			
From K-1s			
Tax-exempt interest — out of state			
Life insurance proceeds			
Other permanent income items:			
Gain (Loss) on disposition of Section 179 assets			
Alcohol used as fuel credit included in income			
<i>Timing (temporary) items:</i>			
Unearned rent income			
Unearned income			
Gain on sale of assets			
Installment sale income			
Fuels tax credit included in income			
Other timing income items:			
Total			

Expense Items: Description	Per Books	Per Tax Return	Difference (Tax - Book)
<i>Permanent items (nondeductible expenses):</i>			
Disallowed meals and entertainment	1,977.		-1,977.
Employment credits wage reduction			
Federal underpayment penalty			
State underpayment penalty			
Other fines and penalties			
Officers' life insurance premiums			
Interest paid to carry tax-exempt investments			
Payroll Taxes for Employer SS Tax on Tips Credit			
Employee benefit reduction credit from Form 8845			
Small employer pension plan startup costs credit from Form 8881			
Other expenses related to tax-exempt income			
Other permanent expense items:			
Lease inclusion amount - enter as a negative			
<i>Timing (temporary) items:</i>			
Depreciation and Section 179 expense		3,014.	
Amortization			
Depletion other than oil and gas			
Loss on sale of assets			
Organizational costs			
Bad debt expense			
Prepaid expenses			
Other timing expense items:			
Total			
	1,977.	3,014.	-1,977.

► Keep for your records

Name  
BELLERUD COMMUNICATIONS LLC

Employer Identification No.  
76-0574997

Income Items:	Description	Per Books	Per Tax Return	Difference (Book - Tax)
<i>Permanent items (tax-exempt income):</i>				
Tax-exempt interest — in state:				
	Direct Entry From K-1s			
	Tax-exempt interest — out of state			
	Life insurance proceeds			
	Other permanent income items:			
	Gain (Loss) on disposition of Section 179 assets			
	Alcohol used as fuel credit included in income			
<i>Timing (temporary) items:</i>				
	Unearned rent income			
	Unearned income			
	Gain on sale of assets			
	Installment sale income			
	Fuels tax credit included in income			
	Other timing income items:			
	Total			

Expense Items:	Description	Per Books	Per Tax Return	Difference (Tax - Book)
<i>Permanent items (nondeductible expenses):</i>				
	Disallowed meals and entertainment	1,977.		-1,977.
	Employment credits wage reduction			
	Federal underpayment penalty			
	State underpayment penalty			
	Other fines and penalties			
	Officers' life insurance premiums			
	Interest paid to carry tax-exempt investments			
	Payroll Taxes for Employer SS Tax on Tips Credit			
	Employee benefit reduction credit from Form 8845			
	Small employer pension plan startup costs credit from Form 8881			
	Other expenses related to tax-exempt income			
	Other permanent expense items:			
	Lease inclusion amount - enter as a negative			
<i>Timing (temporary) items:</i>				
	Depreciation and Section 179 expense		3,014.	
	Amortization			
	Depletion other than oil and gas			
	Loss on sale of assets			
	Organizational costs			
	Bad debt expense			
	Prepaid expenses			
	Other timing expense items:			
	Total	1,977.	3,014.	-1,977.

**Schedule M-2 / Retained Earnings Worksheet**

2007

▶ Keep for your records

Name as Shown on Return  
BELLERUD COMMUNICATIONS LLC

Employer Identification No.  
76-0574997

**Analysis of Retained Earnings Accounts**

Description	Accumulated adjustments account	Other adjustments account	Shareholders' undistributed taxable income	Accumulated tax/book timing differences	Retained earnings while a C Corporation	Total
Balance at beginning of year...	30027					30027
Ordinary income (loss) .....	15477					
Schedule K additions (Income/Gains):						
Schedule K reductions (Losses/Deductions):						
Income - Tax exempt .....						
Deductions - Exempt related .						
Schedule M-1 additions:						
Schedule M-1 reductions:						
MEALS AND ENTERTAINMENT	-1977					
Net adjustment for year .....	13500					
Net income(loss) per books ...						13500
Subtotal .....	43527					43527
AAA without net negative adj. ....	43527					
Distributions .....	-15385	0	0	0	0	-15385
Dividends .....					0	0
Balance at end of tax year ....	28142	0	0	0	0	28142





Form 1120S, Page 1, Line 19

**Other Deductions**

AUTOMOBILE AND TRUCK EXPENSE	12,450.
BANK CHARGES	6,893.
COMPUTER SERVICES AND SUPPLIES	2,857.
DUES AND SUBSCRIPTIONS	159.
EQUIPMENT RENT	4,304.
INSURANCE	5,414.
LEGAL AND PROFESSIONAL	14,979.
MEALS AND ENTERTAINMENT (50%)	1,978.
OFFICE EXPENSE	25,490.
OUTSIDE SERVICES	540.
POSTAGE	6,566.
SECURITY	274.
TELEPHONE	10,325.
UTILITIES	8,591.
MUNICIPAL FEES	2,981.
Total	<u>103,801.</u>

Form 1120S, Page 4, Schedule M-2, Line 5

**Schedule M-2, Other Reductions**

MEALS AND ENTERTAINMENT	<u>1,977.</u>	
Total	<u>1,977.</u>	

Schedule K Reconciliation

**Pro rata share items**

Lines 1 thru 18

Shareholder	-1-	-15a-	-16c-	-16d-	-18-
	Ordinary Income	Deprec. Adjust.	Non-ded. Expenses	Distrib.	Total Income
RENE BELLERUD (100.00%)	15,477	-3,399	1,977	15,385	15,477
Total	<u>15,477</u>	<u>-3,399</u>	<u>1,977</u>	<u>15,385</u>	<u>15,477</u>

Other Current Liabilities:

**1120S, Schedule L, Line 18**

Other Current Liabilities:	Beginning of tax year	End of tax year
PAYROLL TAXES PAYABLE	11,818.	1,940.
SALES TAX LIABILITIES	2,035.	1,739.
Total	<u>13,853.</u>	<u>3,679.</u>

Form **1120S**

Department of the Treasury  
Internal Revenue Service

**U.S. Income Tax Return for an S Corporation**

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

OMB No. 1545-0130

**2008**

For calendar year 2008 or tax year beginning 2008, ending

<b>A</b> S election effective date 01/01/04	Use the IRS label. Otherwise, print or type.	Name <b>BELLERUD COMMUNICATIONS LLC</b>	<b>D</b> Employer identification number 76-0574997
<b>B</b> Business activity code number (see instructions)		Number, street, and room or suite no., if a P.O. box, see instructions. <b>2023 SAM HOUSTON AVE. #2</b>	<b>E</b> Date incorporated 06/16/98
<b>C</b> Check if Sch M-3 attached <input type="checkbox"/>		City or town, state, and ZIP code <b>HUNTSVILLE TX 77340</b>	<b>F</b> Total assets (see instructions) \$ 93,942.

**G** Is the corporation electing to be an S corporation beginning with this tax year?  Yes  No If 'Yes,' attach Form 2553 if not previously filed

**H** Check if: (1)  Final return (2)  Name change (3)  Address change  
(4)  Amended return (5)  S election termination or revocation

**I** Enter the number of shareholders who were shareholders during any part of the tax year **1**

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

<b>I N C O M E</b>	<b>1a</b> Gross receipts or sales	335,570.	<b>b</b> Less returns and allowances		<b>c</b> Bal	<b>1c</b> 335,570.
	<b>2</b> Cost of goods sold (Schedule A, line 8)				<b>2</b>	203,351.
	<b>3</b> Gross profit. Subtract line 2 from line 1c				<b>3</b>	132,219.
	<b>4</b> Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)				<b>4</b>	
	<b>5</b> Other income (loss) (attach statement)				<b>5</b>	
	<b>6</b> Total income (loss). Add lines 3 through 5				<b>6</b>	132,219.
<b>D E D U C T I O N S</b>	<b>7</b> Compensation of officers				<b>7</b>	5,000.
	<b>8</b> Salaries and wages (less employment credits)				<b>8</b>	66,482.
	<b>9</b> Repairs and maintenance				<b>9</b>	2,180.
	<b>10</b> Bad debts				<b>10</b>	
	<b>11</b> Rents				<b>11</b>	14,748.
	<b>12</b> Taxes and licenses				<b>12</b>	11,561.
	<b>13</b> Interest				<b>13</b>	5,024.
	<b>14</b> Depreciation not claimed on Schedule A or elsewhere on return (attach Form 4562)				<b>14</b>	6,629.
	<b>15</b> Depletion (Do not deduct oil and gas depletion.)				<b>15</b>	
	<b>16</b> Advertising				<b>16</b>	1,641.
	<b>17</b> Pension, profit-sharing, etc, plans				<b>17</b>	
	<b>18</b> Employee benefit programs				<b>18</b>	
	<b>19</b> Other deductions (attach statement) STMT				<b>19</b>	66,543.
	<b>20</b> Total deductions. Add lines 7 through 19				<b>20</b>	179,808.
	<b>21</b> Ordinary business income (loss). Subtract line 20 from line 6				<b>21</b>	-47,589.
<b>T A X A N D P A Y M E N T S</b>	<b>22a</b> Excess net passive income or LIFO recapture tax (see instructions)		<b>22a</b>			
	<b>b</b> Tax from Schedule D (Form 1120S)		<b>22b</b>			
	<b>c</b> Add lines 22a and 22b (see instructions for additional taxes)				<b>22c</b>	
	<b>23a</b> 2008 estimated tax payments and 2007 overpayment credited to 2008		<b>23a</b>			
	<b>b</b> Tax deposited with Form 7004		<b>23b</b>	0.		
	<b>c</b> Credit for federal tax paid on fuels (attach Form 4136)		<b>23c</b>			
	<b>d</b> Add lines 23a through 23c				<b>23d</b>	0.
	<b>24</b> Estimated tax penalty (see instructions). Check if Form 2220 is attached				<b>24</b>	
	<b>25</b> Amount owed. If line 23d is smaller than the total of lines 22c and 24, enter amount owed				<b>25</b>	0.
	<b>26</b> Overpayment. If line 23d is larger than the total of lines 22c and 24, enter amount overpaid				<b>26</b>	
	<b>27</b> Enter amount from line 26 Credited to 2009 estimated tax				<b>27</b>	Refunded

Sign Here

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 of officer \_\_\_\_\_ Date \_\_\_\_\_ Title \_\_\_\_\_

May the IRS discuss this return with the preparer shown below (see instructions)?  Yes  No

Preparer's signature \_\_\_\_\_ Date 8/19/09 Check if self-employed  Preparer's SSN or PTIN \_\_\_\_\_

**Paid Preparer's Use Only** Firm's name (or yours if self-employed), address, and ZIP code LEGACY TAX AND ACCOUNTING PO BOX 6007 Huntsville TX 77342-6007 EIN 20-5069603 Phone no. \_\_\_\_\_

## Application for Automatic Extension of Time To File Certain Business Income Tax, Information, and Other Returns

OMB No. 1545-0233

▶ File a separate application for each return.  
 ▶ See separate instructions.

<b>Type or Print</b>	Name <b>BELLERUD COMMUNICATIONS LLC</b>	Identifying number <b>76-0574997</b>
	Number, street, and room or suite number. (If P.O. box, see instructions.) <b>2023 SAM HOUSTON AVE. #2</b>	
File by the due date for the return for which an extension is requested. See instructions.	City, town, state, and ZIP code (if a foreign address, enter city, province or state, and country (follow the country's practice for entering postal code)) <b>HUNTSVILLE TX 77340</b>	

**Note. See instructions before completing this form.**

**Part I Automatic 5-Month Extension Complete if Filing Form 1065, 1041, or 8804**

1 a Enter the form code for the return that this application is for (see below) 09

Application Is For:	Form Code	Application Is For:	Form Code
Form 1065	09	Form 1041 (estate)	04
	31	Form 1041 (trust)	05

**Part II Automatic 6-Month Extension Complete if Filing Other Forms**

b Enter the form code for the return that this application is for (see below)

Application Is For:	Form Code	Application Is For:	Form Code
Form 706-GS(D)	01	Form 1120-PC	21
	02	Form 1120-POL	22
Form 1041-N	06	Form 1120-REIT	23
	07	Form 1120-RIC	24
Form 1042	08	Form 1120-S	25
Form 1065	10	Form 1120-SF	26
Form 1066	11	Form 3520-A	27
	12	Form 8612	28
Form 1120-C	34	Form 8613	29
	15	Form 8725	30
Form 1120-FSC	16	Form 8831	32
	17	Form 8876	33
Form 1120-L	18	Form 8921	35
	19	Form 8928	36
Form 1120-ND (section 4951 taxes)	20		

- 2 If the organization is a foreign corporation that does not have an office or place of business in the United States, check here
- 3 If the organization is a corporation and is the common parent of a group that intends to file a consolidated return check here

**Part III All Filers Must Complete This Part**

4 If the organization is a corporation or partnership that qualifies under Regulations section 1.6081-5, check here

5 a The application is for calendar year 20 08, or tax year beginning \_\_\_\_\_, 20\_\_\_\_, and ending \_\_\_\_\_, 20\_\_\_\_

b Short tax year. If this tax year is less than 12 months, check the reason:  
 Initial return     Final return     Change in accounting period     Consolidated return to be filed

6 Tentative total tax	6	
7 Total payments and credits (see instructions)	7	
8 Balance due. Subtract line 7 from line 6. Generally, you must deposit this amount using the Electronic Federal Tax Payment System (EFTPS), a Federal Tax Deposit (FTD) Coupon, or Electronic Funds Withdrawal (EFW) (see instructions for exceptions)	8	

**Schedule B Cost of Goods Sold (see instructions)**

1	Inventory at beginning of year	1	
2	Purchases	2	171,862.
3	Cost of labor	3	31,489.
4	Additional section 263A costs (attach statement)	4	
5	Other costs (attach statement)	5	
6	Total. Add lines 1 through 5.	6	203,351.
7	Inventory at end of year	7	
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on page 1, line 2.	8	203,351.

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)  Yes  No

c Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970)  Yes  No

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

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? If 'Yes,' attach explanation.  Yes  No

**Schedule B Other Information (see instructions)**

	Yes	No
1 Check accounting method: a <input checked="" type="checkbox"/> Cash b <input type="checkbox"/> Accrual c <input type="checkbox"/> Other (specify)		
2 See the instructions and enter the: a Business activity <b>COMMUNICATION</b> b Product or service <b>LONG DISTANCE</b>		
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 statement showing: (a) name and employer identification number (EIN), (b) percentage owned, and (c) if 100% owned, was a QSub election made?		X
4 Has this corporation filed, or is it required to file, a return under section 6111 to provide information on any reportable transaction?		X
5 Check this box if the corporation issued publicly offered debt instruments with original issue discount. If checked, the corporation may have to file Form 8281, Information Return for Publicly Offered Original Issue Discount Instruments. <input type="checkbox"/>		
6 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 \$		
7 Enter the accumulated earnings and profits of the corporation at the end of the tax year \$		
8 Are the corporation's total receipts (see 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.		X

**Schedule B Shareholders' Pro Rata Share Items**

	Total amount
1 Ordinary business income (loss) (page 1, line 21)	1 -47,589.
2 Net rental real estate income (loss) (attach Form 8825)	2
3a Other gross rental income (loss)	3a
b Expenses from other rental activities (attach statement)	3b
c Other net rental income (loss). Subtract line 3b from line 3a	3c
4 Interest income	4
5 Dividends: a Ordinary dividends	5a
b Qualified dividends	5b
6 Royalties	6
7 Net short-term capital gain (loss) (attach Schedule D (Form 1120S))	7
8a Net long-term capital gain (loss) (attach Schedule D (Form 1120S))	8a
b Collectibles (28%) gain (loss)	8b
c Unrecaptured section 1250 gain (attach statement)	8c
9 Net section 1231 gain (loss) (attach Form 4797)	9
10 Other income (loss) (see instructions)	10

INCOME LOSS

Shareholders' Pro Rata Share Items (continued)		Total amount	
Deductions	11 Section 179 deduction (attach Form 4562).....	11	
	12a Contributions.....	12a	
	b Investment interest expense.....	12b	
	c Section 59(e)(2) expenditures (1) Type ▶ (2) Amount ▶.....	12c (2)	
	d Other deductions (see instructions) Type ▶.....	12d	
Credits	13a Low-income housing credit (section 42(j)(5)).....	13a	
	b Low-income housing credit (other).....	13b	
	c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468).....	13c	
	d Other rental real estate credits (see instrs) Type ▶.....	13d	
	e Other rental credits (see instrs) Type ▶.....	13e	
	f Alcohol and cellulosic biofuel fuels credit (attach Form 6478).....	13f	
	g Other credits (see instructions) Type ▶.....	13g	
Foreign Transactions	14a Name of country or U.S. possession..... ▶		
	b Gross income from all sources.....	14b	
	c Gross income sourced at shareholder level.....	14c	
	Foreign gross income sourced at corporate level.....	14d	
	d Passive category.....	14e	
	e General category.....	14f	
	f Other (attach statement).....	14g	
	Deductions allocated and apportioned at shareholder level.....	14h	
	g Interest expense.....	14i	
	h Other.....	14j	
	Deductions allocated and apportioned at corporate level to foreign source income.....	14k	
	i Passive category.....	14l	
	j General category.....	14m	
	k Other (attach statement).....		
Other information			
l Total foreign taxes (check one): <input type="checkbox"/> Paid <input type="checkbox"/> Accrued.....	14l		
m Reduction in taxes available for credit (attach statement).....	14m		
n Other foreign tax information (attach statement).....			
Alternative Minimum Tax (AMT) items	15a Post-1986 depreciation adjustment.....	15a	-3,036.
	b Adjusted gain or loss.....	15b	
	c Depletion (other than oil and gas).....	15c	
	d Oil, gas, and geothermal properties – gross income.....	15d	
	e Oil, gas, and geothermal properties – deductions.....	15e	
	f Other AMT items (attach statement).....	15f	
Items Affecting Shareholder Basis	16a Tax-exempt interest income.....	16a	
	b Other tax-exempt income.....	16b	
	c Nondeductible expenses.....	16c	1,835.
	d Property distributions.....	16d	
	e Repayment of loans from shareholders.....	16e	
Other Information	17a Investment income.....	17a	
	b Investment expenses.....	17b	
	c Dividend distributions paid from accumulated earnings and profits.....	17c	
	d Other items and amounts (attach statement).....		
Reconciliation	18 Income/loss reconciliation. Combine the amounts on lines 1 through 10 in the far right column. From the result, subtract the sum of the amounts on lines 11 through 12d and lines 14i.....	18	-47,589.

BAA

Form 1120S (2008)

Schedule M-2 Balance Sheets per Books	Beginning of tax year		End of tax year	
	(a)	(b)	(c)	(d)
<b>Assets</b>				
1 Cash		-4,832.		407.
2a Trade notes and accounts receivable	24,650.		24,649.	
b Less allowance for bad debts		24,650.		24,649.
3 Inventories				
4 U.S. government obligations				
5 Tax-exempt securities (see instructions)				
6 Other current assets (attach stmt)				
7 Loans to shareholders				
8 Mortgage and real estate loans				
9 Other investments (attach statement)				
10a Buildings and other depreciable assets	34,251.		44,388.	
b Less accumulated depreciation	34,096.	155.	40,725.	3,663.
11a Depletable assets				
b Less accumulated depletion				
12 Land (net of any amortization)				
13a Intangible assets (amortizable only)	65,223.		65,223.	
b Less accumulated amortization		65,223.		65,223.
14 Other assets (attach stmt)				
15 Total assets		85,196.		93,942.
<b>Liabilities and Shareholders' Equity</b>				
16 Accounts payable				146.
17 Mortgages, notes, bonds payable in less than 1 year				
18 Other current liabilities (attach stmt) Ln. 18 St.		3,679.		4,439.
19 Loans from shareholders		9,363.		45,000.
20 Mortgages, notes, bonds payable in 1 year or more		43,012.		64,639.
21 Other liabilities (attach statement)				
22 Capital stock		1,000.		1,000.
23 Additional paid-in capital				
24 Retained earnings		28,142.		-21,282.
25 Adjustments to shareholders' equity (att stmt)				
26 Less cost of treasury stock				
27 Total liabilities and shareholders' equity		85,196.		93,942.

**Schedule M-3 Reconciliation of Income (Loss) per Books With Income (Loss) per Return**

Note: Schedule M-3 required instead of Schedule M-1 if total assets are \$10 million or more - see instructions

1 Net income (loss) per books	-49,424.	5 Income recorded on books this year not included on Schedule K, lines 1 through 10 (itemize):	
2 Income included on Schedule K, lines 1, 2, 3c, 4, 5a, 6, 7, 8a, 9, and 10, 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 12, and 14i (itemize):		6 Deductions included on Schedule K, lines 1 through 12, and 14i, not charged against book income this year (itemize):	
a Depreciation \$		a Depreciation \$	
b Travel and entertainment \$ 1,835.	1,835.	7 Add lines 5 and 6	
4 Add lines 1 through 3	-47,589.	8 Income (loss) (Schedule K, ln 18) Ln 4 less ln 7	-47,589.

**Schedule M-4 Analysis of Accumulated Adjustments Account, Other Adjustments Account, and Shareholders' Undistributed Taxable Income Previously Taxed (see instructions)**

	(a) Accumulated adjustments account	(b) Other adjustments account	(c) Shareholders' undistributed taxable income previously taxed
1 Balance at beginning of tax year	28,142.	0.	0.
2 Ordinary income from page 1, line 21			
3 Other additions			
4 Loss from page 1, line 21	47,589.		
5 Other reductions * STMT	1,835.		
6 Combine lines 1 through 5	-21,282.	0.	0.
7 Distributions other than dividend distributions			
8 Balance at end of tax year. Subtract line 7 from line 6	-21,282.	0.	0.

**Depreciation and Amortization  
(Including Information on Listed Property)**

**2008**

Department of the Treasury  
Internal Revenue Service (99)

▶ See separate instructions. • Attach to your tax return.

Attachment  
Sequence No. **67**

Name(s) shown on return  
**BELLERUD COMMUNICATIONS LLC**

Identifying number  
**76-0574997**

Business or activity to which this form relates

Form **1120S** Line **21**

**Part I Election To Expense Certain Property Under Section 179**  
Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount. See the instructions for a higher limit for certain businesses.	1	\$250,000.
2	Total cost of section 179 property placed in service (see instructions).	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions).	3	\$800,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0.	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0. If married filing separately, see instructions.	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29.	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7.	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8.	9	
10	Carryover of disallowed deduction from line 13 of your 2007 Form 4562.	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instrs).	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11.	12	
13	Carryover of disallowed deduction to 2009. Add lines 9 and 10, less line 12.	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.)** (See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions).	14	2,201.
15	Property subject to section 168(f)(1) election.	15	
16	Other depreciation (including ACRS).	16	

**Part III MACRS Depreciation (Do not include listed property.)** (See instructions.)

**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2008.	17	2,841.
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here. <input type="checkbox"/>		

**Section B -- Assets Placed in Service During 2008 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property		7,936.	5.0 yrs	HY	200DB	1,587.
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27.5 yrs	MM	S/L	
i Nonresidential real property			27.5 yrs	MM	S/L	
j Nonresidential real property			39 yrs	MM	S/L	

**Section C -- Assets Placed in Service During 2008 Tax Year Using the Alternative Depreciation System**

20a Class life					S/L	
b 12-year			12 yrs		S/L	
c 40-year			40 yrs	MM	S/L	

**Part IV Summary** (See instructions.)

21	Listed property. Enter amount from line 28.	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instructions.	22	6,629.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs.	23	



Schedule K-1 (Form 1120S)

2008

Final K-1 Amended K-1

Department of the Treasury Internal Revenue Service

For calendar year 2008, or tax year beginning ending 2008

Shareholder's Share of Current Year Income, Deductions, Credits, and Other Items

Shareholder's Share of Income, Deductions, Credits, etc. See page 2 of form and separate instructions

Information About the Corporation
A Corporation's employer identification number 76-0574997
B Corporation's name, address, city, state, and ZIP code BELLERUD COMMUNICATIONS LLC 2023 SAM HOUSTON AVE. #2 HUNTSVILLE, TX 77340
C IRS Center where corporation filed return Ogden, UT 84201-0013

Information About the Shareholder
D Shareholder's identifying number
E Shareholder's name, address, city, state, and ZIP code DAROLYN RENE BELLERUD 2023 SAM HOUSTON AVE HUNTSVILLE, TX 77340
F Shareholder's percentage of stock ownership for tax year 100.00000 %

Table with 3 columns: Line number, Description, and Amount. Includes rows for Ordinary business income (loss) -47,589, Credits, Net rental real estate income (loss), Other net rental income (loss), Interest income, Ordinary dividends, Qualified dividends, Foreign transactions, Royalties, Net short-term capital gain (loss), Net long-term capital gain (loss), Collectibles (28%) gain (loss), Unrecaptured section 1250 gain, Net section 1231 gain (loss), Other income (loss), Alternative minimum tax (AMT) items -3,036, Section 179 deduction, Items affecting shareholder basis 1,835, Other deductions, and Other information.

FOR IRS USE ONLY

RECEIVED

\*See attached statement for additional information.

BAA For Paperwork Reduction Act Notice, see Instructions for Form 1120S.

Schedule K-1 (Form 1120S) 2008

DOCUMENT NUMBER DATE 00037 JAN-09 FPSC-COMMISSIONER C/P

Form 1120S, Page 1, Line 19

**Other Deductions**

AUTOMOBILE AND TRUCK EXPENSE	7,170.
BANK CHARGES	6,907.
COMPUTER SERVICES AND SUPPLIES	823.
CREDIT AND COLLECTION COSTS	1,497.
DUES AND SUBSCRIPTIONS	279.
EQUIPMENT RENT	1,849.
INSURANCE	6,211.
LEGAL AND PROFESSIONAL	13,813.
MEALS AND ENTERTAINMENT (50%)	1,836.
OFFICE EXPENSE	5,573.
OUTSIDE SERVICES	411.
POSTAGE	6,121.
SECURITY	276.
SUPPLIES	58.
TELEPHONE	5,416.
TRAVEL	4,016.
UTILITIES	4,277.
MUNICIPAL FEES	10.
<b>Total</b>	<b>66,543.</b>

Other Current Liabilities:  
1120S, Schedule L, Line 18

Other Current Liabilities:	Beginning of tax year	End of tax year
PAYROLL TAX PAYABLE	1,940.	2,811.
SALES TAX LIABILITY	1,739.	1,628.
<b>Total</b>	<b>3,679.</b>	<b>4,439.</b>

Form 1120S, Page 4, Schedule M-2, Line 5  
**Schedule M-2, Other Reductions**

MEALS AND ENTERTAINMENT	1,835.
<b>Total</b>	<b>1,835.</b>

# TEXAS FRANCHISE TAX PUBLIC INFORMATION REPORT

(To be filed by Corporations or Limited Liability Companies (LLCS))  
This report MUST be filed to satisfy franchise tax requirements

You have certain rights under Chapter 552 and 559, Government Code, to review, request, and correct information we have on file about you. Contact us at: (512) 463-4600, or (800) 252-1381, toll free nationwide.

<b>■ Taxpayer number</b> 17605749971	<b>■ Report year</b> 2009
---	------------------------------

<b>Taxpayer name</b> BELLERUD COMMUNICATIONS LLC				<b>Secretary of State file number or Comptroller file number</b> 0703829222	
<b>Mailing address</b> 2023 SAM HOUSTON AVE. #2					
<b>City</b> HUNTSVILLE	<b>State</b> TX	<b>ZIP Code</b> 77340	<b>Plus 4</b>		

Check box if there are currently no changes or additions to the information displayed in Section A of this report. Then complete Sections B and C.

<b>Entity's principal office</b> SAME AS ABOVE
<b>Principal place of business</b> SAME AS ABOVE

Please sign below! Officer, director, and member information is reported as of the date a Public Information Report is completed. The information is updated annually as part of the franchise tax report. There is no requirement or procedure for supplementing the information as officers, directors, or members change throughout the year.



### SECTION A. Name, title, and mailing address of each officer, director, or member.

<b>Name</b> DAROLYN RENE BELLERUD	<b>Title</b> PRESIDENT	<b>Director</b> <input type="checkbox"/> Yes	<b>Term expiration</b> m m d d y y N/A
<b>Mailing address</b> 2023 SAM HOUSTON AVE #2	<b>City</b> HUNTSVILLE	<b>State</b> TX	<b>ZIP Code</b> 77340
<b>Name</b>	<b>Title</b>	<b>Director</b> <input type="checkbox"/> Yes	<b>Term expiration</b> m m d d y y
<b>Mailing address</b>	<b>City</b>	<b>State</b>	<b>ZIP Code</b>
<b>Name</b>	<b>Title</b>	<b>Director</b> <input type="checkbox"/> Yes	<b>Term expiration</b> m m d d y y
<b>Mailing address</b>	<b>City</b>	<b>State</b>	<b>ZIP Code</b>

### SECTION B. Enter the information required for each corporation or LLC, if any, in which this reporting entity owns an interest of ten percent (10%) or more.

<b>Name of owned (subsidiary) corporation or limited liability company</b> None	<b>State of formation</b>	<b>Texas SOS file number, if any</b>	<b>Percentage of Ownership</b>
<b>Name of owned (subsidiary) corporation or limited liability company</b>	<b>State of formation</b>	<b>Texas SOS file number, if any</b>	<b>Percentage of Ownership</b>

### SECTION C. Enter the information required for each corporation or LLC, if any, that owns an interest of ten percent (10%) or more in this reporting entity.

<b>Name of owning (parent) corporation or limited liability company</b> None	<b>State of formation</b>	<b>Texas SOS file number, if any</b>	<b>Percentage Ownership</b>
<b>Registered agent and registered office currently on file. (See instructions if you need to make changes.)</b>			
<b>Agent:</b> DAROLYN RENE BELLERUD <input type="checkbox"/> Check box if you need forms to change the registered agent or registered office information.			
<b>Office:</b> 2023 SAM HOUSTON AVE SUITE #2	<b>City</b> HUNTSVILLE	<b>State</b> TX	<b>ZIP Code</b> 77340

The above information is required by Section 171.203 of Tax Code for each corporation or limited liability company that files a Texas Franchise Tax Report. Use additional sheets for Sections A, B, and C, if necessary. The information will be available for public inspection.

I declare that the information in this document and any attachments is true and correct to the best of my knowledge and belief, as of the date below, and that a copy of this report has been mailed to each person named in this report who is an officer, director or member and who is not currently employed by this, or a related, corporation or limited liability company.

<b>sign here</b> ▶	<b>Title</b>	<b>Date</b>	<b>Area code and phone number</b>
--------------------	--------------	-------------	-----------------------------------



VE/DE	<input type="radio"/>	PIR IND	<input type="radio"/>
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<input checked="" type="checkbox"/> Taxpayer number 17605749971	<input checked="" type="checkbox"/> Report year 2009	Due date 11/16/2009	Privilege period covered by this report 01/01/2009 — 12/31/2009
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Taxpayer name BELLERUD COMMUNICATIONS LLC					Secretary of State file number or Comptroller file number 0703829222	
Mailing address 2023 SAM HOUSTON AVE. #2						
City HUNTSVILLE	State TX	Country	ZIP Code 77340	Plus 4	Check box if the address has changed <input type="checkbox"/>	
Check box if this is a combined report <input type="checkbox"/>		Check box if Total Revenue is adjusted for Tiered Partnership Election, see 171.1015. <input type="checkbox"/>		Check box to request a Certificate of Account Status <input type="checkbox"/>		
Check box if this is a Corporation or Limited Liability Company <input checked="" type="checkbox"/>			Check box if this is an Entity other than a Corporation or Limited Liability Company <input type="checkbox"/>			

Accounting year begin date 010108	Accounting year end date 123108	SIC code 4813	NAICS code 0
--------------------------------------	------------------------------------	------------------	-----------------

**REVENUE** (Whole dollars only)

1	Gross receipt or sales	1	335570.00
2	Dividends	2	0.00
3	Interest	3	0.00
4	Rents	4	0.00
5	Royalties	5	0.00
6	Gains/losses	6	0.00
7	Other income	7	0.00
8	Total gross revenue (Add Items 1 thru 7)	8	335570.00
9	Deduction from gross revenue	9	0.00
10	TOTAL REVENUE (Item 8 minus Item 9) (If less than zero, enter 0)	10	335570.00

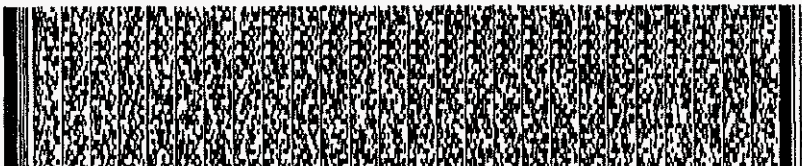
**COST OF GOODS SOLD** (Whole dollars only)

11	Costs of goods sold	11	215553.00
12	Indirect or administrative overhead costs (Limited to 4%)	12	704.00
13	Other (See instructions)	13	0.00
14	TOTAL COSTS OF GOODS SOLD (Add Items 11 thru 13)	14	216257.00

**COMPENSATION** (Whole dollars only)

15	Wages and cash compensation	15	102971.00
16	Employee benefits	16	0.00
17	Other (See instructions)	17	0.00
18	TOTAL COMPENSATION (Add Items 15 thru 17)	18	102971.00

Texas Comptroller Official Use Only



VE/DE	<input type="radio"/>
PM Date	



■ Tcode 13251 Annual

■ Taxpayer number	■ Report year	Due date	Taxpayer name
17605749971	2009	11/16/2009	BELLERUD COMMUNICATIONS LLC

**MARGIN** (Whole dollars only)

19 Revenue (Item 10 X 70%)..... 19 ■	234899.00
20 Revenue (Item 10 minus Item 14 COGS)..... 20 ■	119313.00
21 Revenue (Item 10 minus Item 18 Compensation). 21 ■	232599.00
22 MARGIN (Enter the lowest amount from Items 19, 20 or 21) . 22 ■	119313.00

**APPORTIONMENT FACTOR**

23 Gross receipts in Texas (Whole dollars only).... 23 ■	281879.00
24 Gross receipts everywhere (Whole dollars only) . 24 ■	335570.00
25 APPORTIONMENT FACTOR (Divide Item 23 by Item 24) (Round to 4 decimal places)..... 25 ■	0.8400

**TAXABLE MARGIN** (Whole dollars only)

26 Apportioned margin (Multiply Item 22 by Item 25) 26 ■	100223.00
27 Allowable deductions..... 27 ■	0.00
28 TAXABLE MARGIN (Item 26 minus Item 27)..... 28 ■	100223.00

**TAX DUE**

29 Tax rate (See instructions for determining the appropriate tax rate)..... 29 ■	0.0100
30 Tax due (Multiply Item 28 by the tax rate in Item 29) (Dollars and cents) . 30 ■	1002.00

**TAX ADJUSTMENTS** (Dollars and cents)

31 Tax credits (Item 23 from Form 05-160)..... 31 ■	0.00
32 Tax due before discount (Item 30 minus Item 31)..... 32 ■	1002.00
33 Discount (See instructions)..... 33 ■	802.00

**TOTAL TAX DUE** (Dollars and cents)

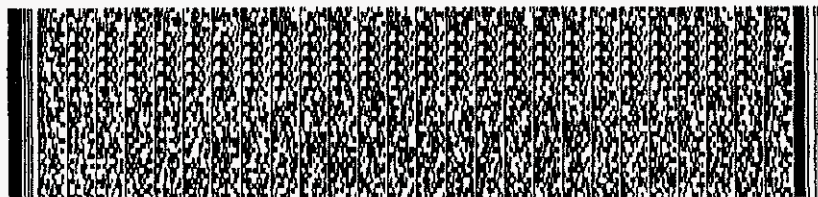
34 TOTAL TAX DUE (Item 32 minus Item 33) (Do not include payment if this amount is less than \$1,000)..... 34 ■	200.00
---	--------

If the amount in Item 34 is \$1,000 or more, you must complete Form 05-170.

Print or type name		Area code and phone number
I declare that the information in this document and any attachments is true and correct to the best of my knowledge and belief.		<b>Mail original to:</b> COMPTROLLER OF PUBLIC ACCOUNTS P.O. Box 149348 Austin, TX 78714-9348
sign here ▶	Date	

If you have any questions regarding franchise tax, you may contact the Texas State Comptroller's field office in your area or call (800) 252-1381, toll free nationwide. The Austin number is (512) 463-4600.

For instructions on completing the franchise tax report forms, see Form 05-392.



VE/DE	○
PM Date	



1030

**TEXAS FRANCHISE TAX  
 EXTENSION REQUEST**

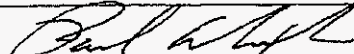
■ Tcode 13258 Annual

■ Taxpayer number	■ Report year	Due date
760574997	2009	05/15/2009

Taxpayer name BELLERUD COMMUNICATIONS LLC					Secretary of State file number or Comptroller file number
Mailing address 2023 SAM HOUSTON AVE. #2					
City HUNTSVILLE	State TX	Country	ZIP Code 77340	Plus 4	Check box if the address has changed ■ <input type="checkbox"/>
Check box if this is a combined report <input type="checkbox"/>					

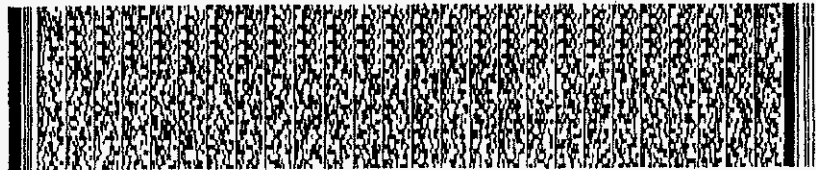
- 1 Check this box if you will be using your 2008 Temporary Credit for Business Loss Carryforward for the report year for which you are requesting this extension (See instructions) 1 ■
- 2 Check this box if you will begin using your 1992 Temporary Credit for the report year for which you are requesting this extension (See instructions) 2 ■
- 3 Extension payment (Dollars and cents) 3 ■ 0.00

If this extension is for a combined group, you must also complete and submit Form 05-165.

Print or type name Paul Alexander, E.A.	Area code and phone number (936) 291-3603
I declare that the information in this document and any attachments is true and correct to the best of my knowledge and belief.	
sign here 	Date 5/15/09
Mail original to: COMPTROLLER OF PUBLIC ACCOUNTS P.O. Box 149348 Austin, TX 78714-9348	

If you have any questions regarding franchise tax, you may contact the Texas State Comptroller's field office in your area or call (800) 252-1381, toll free nationwide. The Austin number is (512) 463-4600. For instructions on completing the franchise tax report forms, see Form 05-392.

Texas Comptroller Official Use Only



VE/DE	<input type="radio"/>
PM Date	



APPLICANT CERTIFICATION

State of Texas  
County of Walker

My name is Rene Bellerud, I am employed by Bellerud Communications, LLC, located at 401-B W. Montgomery St. Willis, TX. 77378 as its General Manager. I am an officer of the Company and am authorized to provide the following certifications on behalf of the Company. This certification is being given to support the Eligible Telecommunications Carrier petition filed by my Company with the Florida Public Service Commission (PSC).

Company hereby certifies the following:

1. Company will follow all Florida Statutes, Florida Administrative Rules, and Florida PSC Orders relating to Universal Service, Eligible Telecommunications Carriers, and the Florida Link-Up and Lifeline Program.
2. Company will follow all FCC rules, FCC Orders, and regulations contained in the Telecommunications Act of 1996 regarding Universal Service, ETCs, Link-Up and Lifeline, and toll limitation service.
3. Company agrees that the Florida PSC may revoke a carrier's ETC status for good cause after notice and opportunity for hearing, for violations of any applicable Florida Statutes, Florida Administrative Rules, Florida PSC Orders, failure to fulfill requirements of Sections 214 or 254 of the Telecommunications Act of 1996, or if the PSC determines that it is no longer in the public interest for the company to retain ETC status.
4. Company understands that if its petition for ETC status is approved, it will be for limited ETC status to provide Link-Up, Lifeline, and toll-limitation service only, and the Company will be eligible only to receive low-income support from the Universal Service Fund.
5. Company understands that it may only receive reimbursement from the Universal Service Administrative company (USAC) for active customer Link-Up and Lifeline access lines which are provided using its own facilities or using access lines obtained as wholesale local platform lines (formerly UNE lines) from another carrier. The Company shall not apply to USAC for reimbursement of Link-Up and Lifeline access lines obtained from an underlying carrier which already receives a Lifeline and/or Link-Up credit provided by the underlying carrier.
6. Company understands that the PSC shall have access to all books of account, records and property of all eligible telecommunications carriers.

7. Company understands that low income support reimbursed by USAC for toll limitation service is available only for the incremental costs that are associated exclusively with toll limitation service.
8. Company agrees that upon request, it will submit to the PSC a copy of Form 497 forms filed with USAC to:  
Florida Public Service Commission  
Division of Regulatory Analysis  
2540 Shumard Oak Drive  
Tallahassee, Florida 32399-0850
9. Company understands that in accordance with the Florida Lifeline program, eligible customers will receive a \$13.50 monthly discount on their phone bill, \$3.50 of which is provided by the ETC, and \$10.00 of which is reimbursable from the Federal Universal Service Fund.

**I am aware that, pursuant to Section 837.06, F.S., whoever knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his or her official duty shall be guilty of a misdemeanor of the second degree.**

R. Bellerud  
Signature  
Rene Bellerud  
Printed Name

12/27/09  
Date

Business Address:  
401-B W. Montgomery St.  
Willis, Tx. 77378