GLOBAL CONNECTION INC. OF AMERICA

3957 Pleasantdale Road, Atlanta, GA 30340 Phone: 678.966.8444 / Fax: 404.458.6773

April 24, 2007

Blanca S. Bayo, Director Division of the Commission Clerk and Administrative Services Florida Public Service Commission 2540 Shumard Oak Blvd. Tallahassee, FL 32399 070287-TP

30 AM 9:

Subject: Petition for designation as an Eligible Telecommunications Carrier (ETC) pursuant to 47 U.S.C. 214(e)

Dear Ms. Bayo;

Please accept this letter as a petition to the Commission for designation of Global Connection Inc. of America, as an eligible telecommunications carrier (ETC) pursuant to 47 U.S.C. 214(e).

Enclosed for filing with the Commission are the original and five (5) copies of the supporting documentation of this petition. Global Connection Inc. of America has met the requirements for ETC designation. Grant of this request will serve the public good by allowing Global Connection Inc. of America to serve current and additional low-income subscribers.

Please date and time stamp the extra copy as proof of filing and return it in the enclosed self addressed stamped envelope. Please refer any questions about this application to Global Connection Inc. of America at P.O Box 48269, Atlanta, Ga., 30340 or telephone at 678.966.8444 Ext. (1101).

Sincerely,

Houssam Abdallah President

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Before the FLORIDA PUBLIC SERVICE COMMISSION

In Re: Petition of)Global Connection Inc. of America)For Designation as an Eligible)Telecommunication Carrier)

Docket No. 070287-TP

PETITION FOR DESIGNATION AS AN ELIGIBLE TELECOMMUNICATIONS CARRIER IN THE STATE OF GEORGIA (NO RURAL REDEFINITION REQUESTED)

Global Connection, Inc. of America pursuant to Section 214(e)(2) of the Communication Act of 1934, as amended (the "Act") (1) and Sections 54.101 through 54.207 of the Rules of the Federal Communication Commission ("FCC"),(2) hereby petitions the Florida Public Service Commission ("Commission") for designation as an Eligible Telecommunications Carrier ("ETC") in certain BellSouth, Sprint, and Verizon exchanged as described herein ("Designated Area") for the purpose of receiving federal universal service support. As demonstrated below, Global Connection, Inc. of America satisfies all of the statutory and regulatory requirements for designation as an ETC in the Designated Area will serve the public interest. Accordingly, Global Connection, Inc. of America respectfully requests that the Commission grant this Petition.

- 1 47 U.S.C. § 214(e)(2).
- 2 47 C.F.R. §§ 54.101-54.207.

I. Background

- I. Global Connection, Inc. of America is a Georgia corporation (3) and is authorized to conduct business as a foreign corporation in the State of Florida. (4) Copies of the Company's Articles of Incorporation and authority to transact business in the State of Florida are on file with the Commission and incorporated herein by reference.(5) The Company has been certified by the Commission as a Competitive Local Exchange Company ("CLEC") in Florida (Certificate No. 7830). The principle office of the Company is located at 3957 Pleasantdale Road, Atlanta, Georgia 30362-1269. The Company provides local exchange and exchange access services in the BellSouth, Sprint, Verizon, AT&T and SBC exchanges using a combination of unbundled network elements ("UNEs") provided by these companies that allows end-to-end switching delivery of calls.
- II. As set forth in Section 214(e)(2) of the Act, the Commission "shall upon its own motion or upon request designate a common carrier that meets the requirements of [Section 214(e)(1)] as an eligible telecommunications carrier for a service area designated by the State commission." (6) Upon designation as an ETC, the carrier shall be eligible to receive universal support in accordance with Section 254 of the Act. (7)

^{3 (}Certificate No. 7830)

⁴ Florida Department of State Corporation Certificate # 7830, effective June 28, 2001

⁵ See Application of Global Connection, Inc. of America in Docket No.010152-TX

^{6 47} U.S.C. § 214(e)(2); See 47 C.F.R. § 54.201 (b) (FCC Rules citing the Act's requirements).

III. The requirements for designation as an ETC set forth in Section

214(e)(1) are that the carrier must:

(A) offer the services that are supported by Federal universal support mechanisms under section 254(c), either using its own facilities or a combination of its own facilities and resale of another carrier's services (including the services offered by another eligible telecommunications carrier); and

(B) advertise the availability of such services and the charges therefore using the media of general distribution. (8)

II. Global Connection, Inc. of America Satisfies the Requirements for Designation as an ETC to Serve the Designated Area

IV. Global Connection, Inc. of America is a common carrier as that term is

defined in the Act.⁽⁹⁾ The Company provides competitive local telecommunications services in the state of Florida in accordance with Certificate No. 7830 and Florida Public Service Commission Tariff No. 1, which was first effective on June 28, 2001.10

7 47 U.S.C. § 214(e)(1).

8

Id.

⁹ See 47 U.S.C. § 153 (10) ("the term 'common carrier' or 'carrier' means any person engaged in a common carrier for hire, in interstate or foreign communication by wire or radio or in interstate or foreign radio transmission of energy....).

¹⁰ he company also has been certified by the Commission to resell inter-exchange direct dialed telecommunications services throughout the State of Florida (Docket No. 010152-TX), issued January 11, 2001. Tariffs are on file in this docket. Global Connection, Inc. of America hereby refers to this Docket for copies of corporate and other supporting information.

- V. Global Connection, Inc. of America offers all of the supported services enumerated under Section 254(c) using facilities obtained as UNEs from BellSouth, Sprint, Verison, Alltel, SBC and AT&T. According to FCC Rules, facilities obtained as UNEs satisfy the requirement that an ETC provide the supported services using either its own facilities or a combination of its own facilities and resale of another carrier's services. (11) Accordingly, the company satisfies the requirement set forth in Section 214(e)(1)(A).
- VI. The services that are supported by Federal universal support mechanisms under section 254(c) are enumerated in the rules of the Federal Communications Commission ("FCC") at 47 C.F.R. § 54.101(a)(1)-(9). There services are:

a) Voice grade access to the public switched network. "Voice grade access" is defined as a functionality that enables a user of telecommunication services to transmit voice communications, including signaling the network that the caller wishes to place a call, and to receive voice communications, including receiving a signal indicating there is an incoming call. For the purposes of this part, bandwidth for voice grade access should be, at a minimum, 300 to 3,000 Hertz;

Section 54.201 (f) of the FCC's Rules states, "[f] or the purposes of this section, the term 'own facilities' includes, but is not limited to, facilities obtained as unbundled network elements pursuant to Part 51 of this chapter, provided that such facilities meet the definition of the term 'facilities' under this subpart." 47 C.F.R. § 54.201 (f). The term "facilities" under Section 54.201 is defined as "any physical components of the telecommunications network that are used in the transmission or routing of the services that are designated for support pursuant to subpart B of this part." 47 C.F.R. § 54.201(e). Global Connection, Inc. of America use of BellSouth's, Sprint's, and Verizon's UNEs meets this definition of "facilities."

(b) Local usage. "Local usage" means an amount of minutes of use of exchange service, prescribed by the FCC, provided free of charge to end-users;

(c) Dual tone multi-frequency signaling or its functional equivalent. "Dual tone multi-frequency" (DTMF) is a method of signaling that facilitates the transportation of signaling through the network, shortening call set-up time;

(d) Single-party or its functional equivalent. "Single-party service" is telecommunications service that permits users to have exclusive use of wireless subscriber loop or access line for each call placed, or, in the case of wireless telecommunications carriers, which use spectrum shared among users to provide service, a dedicated message path for the length of a user's particular transmission;

(e) Access to emergency services. "Access to emergency services" includes access to services, such as 911 and enhanced 911, provided by local governments or other public safety organizations. 911 is defined as a service that permits a telecommunications user, by dialing the three-digit code "911," to call emergency services through a Public Service Access Point (PSAP) operated by the local government. "Enhanced 911" is defined as 911 service that includes the ability to provide automatic numbering information (ANI), which enables the PSAP to call back if the call is disconnected, and automatic location information (ALI), which permits emergency service providers to

identify the geographic location of the calling party. "Access to emergency services" includes access to 911 and enhanced 911 services to the extent the local government in a eligible carrier's service area has implemented 911 or enhanced 911 systems;

(f) Access to the operator services. "Access to operator services" is defined as access to any automatic or live assistance to a consumer to arrange for billing or completion, or both, of a telephone call;

(g) Access to interchange service. "Access to interchange service" is defined as the use of the loop, as well as that portion of the switch that is paid for by the end user, or the functional equivalent of these network elements in the case of a wireless carrier, necessary to access an interchange carrier's network;

(h) Access to directory assistance. "Access to directory assistance" is defined as access to a service that includes, but is not limited to. Making available to customers, upon request, information contained in directory listings; and

- (i) Toll limitation for qualifying low-income consumers. Tolllimitation for qualifying low-income consumers.
- VII. Upon designation as an ETC, Global Connection, Inc. of America will participate in, and offer, LifeLine and Link-Up programs to qualifying low-income consumers and publicize the availability of LifeLine and Link-Up services in a manner reasonably designed to reach those likely to qualify for those services, as required by FCC Rules (12).

Attached hereto as Exhibit A and incorporated herein by reference are copies of Global Connection, Inc. of America proposed LifeLine and Link-Up tariff to be filed with the Commission upon approval.

- VIII. Global Connection, Inc. of America will advertise the availability of the above-referenced services and the charges for those services in the Designated Area using media of general distribution, as required by FCC Rules (13).
- IX. Attached as Exhibit B and incorporated herein by reference are Global Inc. of America updated financial Connection, statements demonstrating that the Company has the financial qualifications to provide the services specified herein. Global Connection, Inc. of America has previously provided the Commission with evidence of its financial capabilities to provide the supported services in context of its application to become certified as a CLEC in Docket No. 9322-U. The financial statements of Global Connection, Inc. of America contain proprietary and confidential information not generally available to the public .The financial statements of Global Connection, Inc. of America contain proprietary and confidential information not generally available to the public and thus have been marked confidential and are being submitted under seal to be maintained by the Commission and

¹² See 47 C.F.R. § § 54.401-54.417; 54.405(b) & 54.411(d)..

^{13.} See 47 C.F.R § § 54..201(d)(2).

Commission staff on a confidential basis pursuant to current Commission rules.

- X. Attached as Exhibit C and incorporated herein by reference is a current list of officers. Global Connection, Inc. of America has previously provided the Commission with evidence of its managerial and technical capabilities to provide the supported services in context of its application to become certified as a CLEC
- XI. Attached as Exhibit D to this Petition and incorporated herein by reference is the testimony of Houssam Abdallah, President of Global Connection, Inc. of America certifying that the Company satisfies all of the requirements for designation as an ETC to serve the Designated Area.

III. Area for Which ETC Designation is requested

XII. Global Connection, Inc. of America has served and will continue to serve the exchanges where is leases UNEs or resells the services of the non-rural telephone companies, BellSouth, Sprint, and Verizon in the state of Florida. Global Connection, Inc. of America does not seek designation as an ETC in any areas served by rural telephone companies. Pursuant to the Order in Docket No. 9322-U, the Company does not provide local exchange service in any area served by an independent telephone company as defined in the Second Amendatory Interim Certificate of Authority dated October 10, 2001. The exchanges in the BellSouth, Sprint, and Verizon service areas that Global Connection, Inc. of America serves and for which it seeks ETC designation are attached as Exhibit E.

IV. Granting Global Connection, Inc. of America Petition will Serve the Public Interest

- XIII. Congress requires that the Commission grant competitive ETC petitions in non-rural areas (14). No specific public interest test is mentioned, as is the case for areas served by rural telephone companies (15). Thus, the Act provides that the Commission "shall" designate Global Connection, Inc. of America as an ETC upon finding that the company meets the nine-point list of services and that it agrees to advertise the supported services throughout the designated service area. Notwithstanding, the designation of Global Connection, Inc. of America as an ETC will serve the public interest.
- XIV. A central purpose of the Telecommunications Act of 1996 was to "promote competition and reduce regulation … [thereby securing] lower prices and higher quality services … and encourage the rapid deployment of new telecommunications technologies."(15) Designation of Global Connection, Inc. of America as an ETC would further these goals. Granting ETC status to Global Connection, Inc. of America would allow the Company to obtain federal universal service support, which it will use

^{14.} See 47 U.S.C. 214(e)(2)

^{15.} See Id.

^{16.} The telecommunications Act of 1996, Pub. L. No. 104-104, 110 Stat. 56, 56 (1996)

to offer innovative telecommunications services at competitive prices to rural consumers in the BellSouth, Sprint, and Verizon service areas.

XV. Global Connection, Inc. of America will announce and advertise telecommunications services as an ETC where it provides service in the BellSouth, Sprint, and Verizon service areas in Florida and will publicize the availability of Lifeline and Link-Up services in a manner reasonably designed to reach those likely to qualify for those services. Accordingly, more low-income Florida residents will be made aware of the opportunities afforded to them under the Lifeline and Link-Up programs and will be able to take advantage of those opportunities by subscribing to Global Connection, Inc. of America service.

For the foregoing reasons, Global Connection, Inc. of America respectfully requests that the Commission grant its petition and designate the Company as an ETC for the BellSouth, Sprint, and Verizon exchanged specified herein.

Respectfully submitted,

Hussam

Abdallah

Owner, Global Connection Inc. of America

April 24, 2007

Exhibit A

G. Lifeline

1. Applicability:

a. Lifeline discounts are applicable to local exchange services provided to eligible residential Applicants.

2. Territory:

a. Within the base rate areas of all BellSouth, Sprint, and Verizon exchanges as shown and defined in the Incumbent LEC's current and effective Tariffs on file with the Commission.

3. Discounts:

a. Lifeline is provided as a reduction of the subscriber's access line rate for local service in amounts equal to the sum of the state and/or federal approves and supported credits.

4. Terms and Conditions:

a. Lifeline is provided only to the customer's principle residence

b. One low-income credit is available per household and applicable to the primary residential connection only. The names subscriber must be a current recipient of any of the low-income assistance programs identified in 5 following.

c. Proof of eligibility in any of the qualifying lowincome assistance programs should be provided to the Company at the time of application for service. The Lifeline credit will not be established until the Company has received proof of eligibility.

d. When, for any reason, a customer is determined to be ineligible the Company will contact the customer. If the customer cannot provide eligibility documentation, the Lifeline account will be disconnected.

e. Certification of eligibility in any of the qualifying low-income assistance programs will be required for any account that has been disconnected prior to the

reestablishment of the service.

5. Eligible low-income assistance programs:

a. The eligible low-income assistance programs are the same as those defined in the Incumbent LEC's current and effective Tariffs on file with the Commission..

H. Link-Up

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1.Link-Up is a connection assistance programs, which provides for the reduction of applicable charges associated with connection of telephone service.

2. The applicant must meet the requirements for qualification for Lifeline Telephone Service.

EXHIBIT C

MANAGEMENT and TECHNICALTEAM

Houssam Abdallah established Global Connection Inc. of America in June 1998. He serves as its President/CEO and is involved in ensuring regulatory compliance. He has an Industrial Engineering degree. He maintains continuing communications with BellSouth, as well as other I.L.E.C.s that the Company utilizes in providing services. Global Connection Inc. of America, a Georgia corporation is engaged in the delivery of prepaid telecommunication services, primarily in the state of Georgia and also has authority to operate in the states of Alabama, Arkansas, Florida, Illinois, Indiana, Kentucky, Michigan, Mississippi, North Carolina, South Carolina and Tennessee. Global Connection Inc. of America has current subscription of approximately 13,000 lines and monthly revenues of over \$600,000.

Prior to such, he created and continues to operate Southeast Dental Care, Inc. ("S.E.D.C.") a regional Dental / Optical / Chiropractic Plan which is primarily directed to income groups not utilizing conventional insurance coverage. S.E.D.C. was founded in 1994 and has expanded to multi-state operations. Mr. Abdallah has extensive experience in the management of sales personnel and identification of market potential.

Bassam Abdallah, Vice President and the Director of Management Information Systems, has extensive experience in the field of technology platforms for administration of commercial operations. Mr. Abdallah has a B.S. degree in Computer Science and over 20 years experience in the set up and design of technical infrastructure. Mr. Abdallah is presently interacting with software engineers to develop the back office technology platform which will allow Global to interface with primary carriers, payment centers and customers on a virtual basis to allow for efficiency in the management of service and account maintenance.

Maxine Alagar is the Director of Center Operations. She came to Global after thirty-four and a half years Telephony experience with BellSouth Telecommunications, Inc. (BellSouth). Her extensive background and knowledge gained is indicated throughout her positions held in both Louisiana and Alabama during pre and post divestiture of South Central Bell and AT&T. Maxine began her career with technical experience as an Operator in Operator Services, a Frame Attendant in Central Offices for Step-by-Step, Cross Bar, and #5 ESS Switching Services and as a Customer Service Representative in Interconnection Customer Service Center (ICSC). She next advanced to an Assistant Manager in the ICSC Provisioning Center; then an Assistant Manager for Wide Area Telephone Service (WATS) Billing in New Orleans, La.; then a Special Access Staff Manager in Alabama. Maxine later held positions as an Assistant Manager Billing and Collections, Collections Director and at the time she had retired, Maxine was the Operations Director of Billing and Collections for BellSouth Accounts Receivables Management in Birmingham, Alabama. As the Operations Director of Billing and Collections she had seven managers and more than seventy Service Representatives which reported directly to her in addition to overseeing the day-to day operations which included escalated disputes for resolution and the collection of Access, Local Interconnection, Collocation, Resale, and Unbundled Network Element Platform (UNE-P) services across BellSouth's nine state region. Maxine also worked closely with BellSouth's General Counsel and BellSouth Regulatory to resolve Competitive Local Exchange Carrier (CLEC) contractual and bankruptcy issues. Her vast knowledge of services contributed to the successful resolution of Public Service Commission and related customer disputed issues.

Onali Momin is the Technical Support Manager. Mr. Momin has a Bachelor of Commerce degree and Diplomas in Computer Science and Computer Programming & Applications. He has also obtained certification in various aspects of programming and technology including: languages, RDBMS, report tools, components, web technologies, tools, operating systems and hardware. Mr. Momin's ongoing responsibilities are to design, develop and deploy the client/server application for customer service, as well as the accounting department.

Exhibit C

1. Certification:

I <u>HOUSSAM ABDALLAH</u> certify that I am the company officer/employee responsible for this request and that I have examined/formulated the foregoing request. To the best of my knowledge, information and belief, all statements of fact contained in said request are correct statements of the business and affairs of the requesting carrier with respect to each and every matter set forth.

Dated: April 24rd, 2007

Telephone Number: 678-966-8555
Signature

Subscribed and sworn to before me, a <u>notary public</u> in and for the State of <u>GEORGIA</u> above named, this <u>24rd</u> day of <u>April</u>, 2007.

Notary Public)

(Seal) My Commission Expires:

ANGELA C BRIGGS Notary Public, Gwar att Correty, Georgia My Commission Expires December 2009 Exhibit E

Exhibit E	
Company	Switch
TEL COMMUNICATIONS, INC GA	ALBYGACFCM1
LTEL COMMUNICATIONS, INC GA	MACNGA01XBX
LTEL COMMUNICATIONS, INC GA	CCHRGAMA1MD
TEL COMMUNICATIONS, INC GA	HWVLGAXA1MD
TEL COMMUNICATIONS, INC GA	RNTZGAAACM1
TEL COMMUNICATIONS, INC GA	IRTNGAXA1MD
LTEL COMMUNICATIONS, INC GA	AGSTGABMCM1
LTEL COMMUNICATIONS, INC GA	BRUNSWICK
TEL COMMUNICATIONS, INC GA	BRWKGAMA26C
TEL COMMUNICATIONS, INC GA	NCHLGAXARS1
TEL COMMUNICATIONS, INC GA	SUNHGACCCM1
LTEL COMMUNICATIONS, INC GA	SVNGHACCCM1
LTEL COMMUNICATIONS, INC GA	STBOGAXA1MD
TEL COMMUNICATIONS, INC GA	WYCRGAACCM1
LTEL COMMUNICATIONS, INC GA	SVNHGACCCM1
LTEL GEORGIA COMMUNICATION CORP.	BRLNGAXARS3
LTEL GEORGIA COMMUNICATION CORP.	CLDGGAXARS3
LTEL GEORGIA COMMUNICATION CORP.	FTZGGAXADS1
LTEL GEORGIA COMMUNICATION CORP.	RYCYGAXBRS0
LTEL GEORGIA COMMUNICATION CORP.	ABVLGAXARS1
LTEL GEORGIA COMMUNICATION CORP.	OCLLGAXARS1
LTEL GEORGIA COMMUNICATION CORP.	BSTNGAXARS1
LTEL GEORGIA COMMUNICATION CORP.	
LTEL GEORGIA COMMUNICATION CORP.	
LTEL GEORGIA COMMUNICATION CORP.	ALPHGAXARS0
LTEL GEORGIA COMMUNICATION CORP.	ENGMGAXARS3
LTEL GEORGIA COMMUNICATION CORP.	QTMNGAXADS0
	ASBNGAXARSO
	FTZGGAXADS0
TEL GEORGIA COMMUNICATION CORP.	PRRTGAXARS2
LTEL GEORGIA COMMUNICATION CORP.	BFTNGAXARS3
TEL GEORGIA COMMUNICATION CORP.	BNVSGAXADSO
LTEL GEORGIA COMMUNICATION CORP.	SHMNGAXARS1
LTEL GEORGIA COMMUNICATION CORP.	MEGSGAXARS4
	NSVLGAXADS0
LTEL GEORGIA COMMUNICATION CORP.	SSSRGAXARS0
LTEL GEORGIA COMMUNICATION CORP.	CTHBGAXADS1
LTEL GEORGIA COMMUNICATION CORP.	BAWKGAXARS2
LTEL GEORGIA COMMUNICATION CORP.	FTGNGAXARS1
LTEL GEORGIA COMMUNICATION CORP.	NRPKGAXARS1
LTEL GEORGIA COMMUNICATION CORP.	MRVNGAXARS1
LTEL GEORGIA COMMUNICATION CORP.	DORNGAXARS1
LTEL GEORGIA COMMUNICATION CORP.	HAHRGAXADS0
TEL GEORGIA COMMUNICATION CORP.	PSTNGAXADS0
TEL GEORGIA COMMUNICATION CORP.	IRVLGAXARS2
TEL GEORGIA COMMUNICATION CORP.	JCVLGAXARS0
LTEL GEORGIA COMMUNICATION CORP.	EDSNGAXARS1
TEL GEORGIA COMMUNICATION CORP.	MRGNGAXARS1
LTEL GEORGIA COMMUNICATION CORP.	PAVOGAXARS0
LTEL GEORGIA COMMUNICATION CORP.	MCRAGAXARS1
LTEL GEORGIA COMMUNICATION CORP.	

 ALLTEL GEORGIA COMMUNICATION CORP. ALLTEL GEORGIA, INC. ALLTEL GEORGIA. INC. ALLTEL GEORGIA, INC.

MLTRGAXADS1 ELVLGAXARS1 **FNTNGAXARS1 MLTRGAXADS0 DWSNGAXADS0** BYVLGAXA43A MTZMGAXA47C UNADGAXARS1 **MDVLGAXADS0** IDELGAXARS0-MRVLGAXARS1 PRRYGAXADS0 WNDRGAXARS1 DLTNGAXBRS1 DLTNGAXDRS1 **LAVNGAXADS0 CRNVGAXADS0** WRSPGAXADS0 TNHLGAXARS1 WDLDGAXARS0 JSPRGAXARS1 CHTTGAXARS1 CHWOGAXADS0 TRINGAXADS0 ENLLGAXARS1 MNCHGAXADS0 SUVLGAXADS1 MENLGAXARS1 DLTNGAXCDS1 **TOCCGAXADS0** LYRLGAXARS1 MONRGAXARS1 **CNTNGAXBRS0 CNTNGAXADS0** CNTNGAXADS1 WNDRGAXADS0 **BRXTGAXARS0** DGLSGAXADS0 MTVRGAXADS1 CAIRGAXADS1 CLREGAXARS1 BYRNGAXARS1 CNVLGAXARS1 JFSNGAXARS1 CMRCGAXADS1 WHPLGAXARS1 UNPNGAXARS1 MYVLGAXARS1 HOMRGAXARS1 PNDRGAXARS1 WNVLGAXARS1 LXTNGAXARS1

ALLTEL GEORGIA, INC.	NCSNGAXARS1
ALLTEL GEORGIA, INC.	MXYSGAXARS1
ALLTEL GEORGIA, INC.	COMRGAXARS1
ALLTEL GEORGIA, INC.	CLBRGAXARS1
ALLTEL GEORGIA, INC.	ILA GAXARS1
ALLTEL GEORGIA, INC.	DEVLGAXARS1
ALLTEL GEORGIA, INC.	CRTOGAXARS1
ALLTEL GEORGIA, INC.	BATNGAXARS1
BELLSOUTH TELECOMM INC DBA SOUTH CENTRAL BELL TEL	EUFLALMADSO
BELLOOUTH TELECOMM INC DBA SOUTH CENTRAL BELL-TEL	BNTNTNMTRSO
 BELLOUTH TELECOMM INC DBA SOUTH CENTRAL BELL TEL	CRHLTNCBRS0
BELLSOUTH TELECOMM INC DBA SOUTH CENTRAL BELL TEL	CHTGTNNSDS1
BELLSOUTH TELECOMM INC DBA SOUTH CENTRAL BELL TEL	
	CHTGTNSEDS0
BELLSOUTH TELECOMM INC DBA SOUTH CENTRAL BELL TEL	CHTGTNRODSO
BELLSOUTH TELECOMM INC DBA SOUTH CENTRAL BELL TEL	CHTGTNBRDS0
BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL	BNBRGAMA24E
BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL	PLHMGAMARS1
BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL	CORDGAMA27C
BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL	CMLLGAMA33E
BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL	SPRKGAMA54C
BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL	TFTNGAMA38C
BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL	THVLGAMA22C
BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL	LKPKGAMA55C
BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL	VLDSGAMADS1
BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL	ARTNGAES72A
BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL	NWTNGAHDRS1
BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL	CLQTGAES75C
BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL	LSBGGAMA75C
BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL	SYLVGAES77A
BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL	BCTNGAMA78A
BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL	LERYGAMA79A
BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL	LMKNGAMARS1
BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL	SMVLGAMARS1
BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL	RCLDGAMARS1
BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL	ALBYGAMA88C
BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL	ALBYGAMA45A
BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL	AMRCGAMADS1
BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL	ATLNGAPPDS1
BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL	ATLNGAGR24F
BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL	
BELLSOUTH TELECOMMINC DBA SOUTHERN BELL TEL & TEL	ATLNGABURS1
	ATLNGACSBB0
BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL	ATLNGAWDDS1
BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL	ATLNGAIC29A
BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL	ATLNGACD28F
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BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL	ATLNGACSBBX
BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL	ATLNGAWD35F
BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL	ATLNGABH34F
BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL	ATLNGALADS1
BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL	ATLNGAEL37C
BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL	ATLNGAAD69F
BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL	ATLNGAWE75F

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BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL ATLNGAEP64A BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL ATLNGASSBB1 BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL ATLNGAHR79E BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL ATLNGACS65C BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL **ATLNGAEPBB0** BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL ATLNGACS33A BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL ATLNGASSDS1 BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL ATLNGABU84C BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL ATLNGAPPDS2 BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL-ATLNGAFP36F BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL ATLNGATH78A BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL ATLNGAPP34A BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL ATLNGABUDS2 BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL WDLYGAMARS1 BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL SWBOGAESRS1 BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL DBLNGAMA27C BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL ESMNGAES37A BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL SNVLGAESRS1 BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL SRDSGAES56A BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL LSVLGAMARS1 BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL MACNGAVN47C BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL MACNGAGP78C BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL FTVYGAMA82C BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL MACNGAMT75A BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL WGVLGAES86C BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL CCHRGAMA93A BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL WRRBGAMA92C BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL MLLNGAMARS1 BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL FRSYGAMA99A BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL SMYRGAPF95F BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL DNWDGAMA67T BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL ATLNGACSDS3 BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL DNWSDGAMA67 BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL RYTNGAMA24A BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL EBTNGAMA28A BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL ATHNGAMA35A BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL **CLMBGAATZMD** BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL SPRTGAMARS1 BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL **GNBOGAESRS1** BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL WRTNGAMARS1 BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL MNTIGAMARS1 BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL GAY GAMA53A BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL APNGGAES54F BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL WRNSGAMARS1 BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL WDBYGAES55A BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL WYBOGAES55A BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL HRLMGAMARS1 BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL RTLGGAMARS1 BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL CLMBGAMW56C BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL HPHZGAESRS1 BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL GBSNGAES59A BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL ATHNGAMADS1

BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL HMTNGAMARS1 BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL HGVLGAMARS1 BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL CLMBGAMT64A BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL CLMBGAMT32C BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL PNMTGAMARS1 BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL GNVLGAMARS1 BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL FKLNGAMA67C BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL CLMBGABV68C BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL AGSTGATHDS1 BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL-MDSNGAMA34E BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL WTVLGAESDS1 BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL CVSPGAMA77A BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL AGSTGAFL79C BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL ROMEGATL29A BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL THSNGAMA59C BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL AGSTGAMT72C BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL AGSTGAMT84A BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL AGSTGAAU86C BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL CLHNGAESDS1 BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL LGRNGAMARS1 BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL LGRNGAMA88C BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL ETTNGAESRS1 BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL CSSTGAMARS1 BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL **BWDNGAMARS1** BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL **KGTNGAMA33A** BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL VLRCGAES45A BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL PLMTGAMA46C BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL SCCRGAMA46E BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL GRFNGAMA22C BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL LTHNGAJS48C BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL NWNNGAMA25C BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL DLLSGAES44A BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL STBRGANH47C BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL LGVLGACSRS2 BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL TMPLGAMA56A BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL **ZBLNGAMA56C** BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL TLLPGAES57F BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL GTVLGAMARS1 BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL SENOGAMA59C BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL JNBOGAMA47F BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL CRVLGAMA38C BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL PTCYGAMA48C BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL BCHNGAES64A BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL RCKMGAESRS1 BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL GSVLGAMADS1 BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL FYVLGASG46A BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL BGRTGAMA72C BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL ATLNGABU01T BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL CDTWGAMA74C BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL JCSNGAMARS1 BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL ALPRGAMA47C BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL CVTNGAMT78C

BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL DLTHGAHS47C BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL **BRMNGAES53A** BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL CRTNGAMA83C BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL **RPVLGAMA85C** BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL SMYRGAMADS1 BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL LULAGAMA86C BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL **BRVIGAMA35A** BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL AIVLGAMA77A BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL SNMTGALRDS1 BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL-**ENGRGAMA49C** BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL CMNGGAMA88C BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL NRCRGAMA84A BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL DNWDGAMA67A BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL MRTTGAMA42G BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL LTVLGACSRS1 BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL WDSTGACR92E BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL CNYRGAMA48F BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL LLBNGAMADS1 BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL TUKRGAMADS2 BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL PWSPGAAS94A BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL **BUFRGABH94A** BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL HMPNGAJW94A BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL ASTLGAMA94F BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL DGVLGAMA94F BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL MCDNGAGS95A BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL FLBRGAMADS1 BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL MRRWGAMA96F BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL FRBNGAEB96A BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL ACWOGAMA97E BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL MRTTGAEA97F BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL CLMTGAMA98C BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL SNLVGAMA97F BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL **CHMBGAMADS0** BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL PANLGAMA98F BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL LRVLGAOSDS1 BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL **RVDLGAMA99A** BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL **RSWLGAMADS1** BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL SMYRGAPF95C BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL WYCRGAMA28C BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL LMCYGAMA36C BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL **BXLYGAES36A** BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL HZLHGAMA37C BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL BLCSGAES44C BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL LYNSGAMA52E BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL VDALGAMARS1 BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL BRWKGAMA26C BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL JHCRGAESRS1 BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL JESPGAES42A BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL SVNHGASI59E BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL JKISGAMA63C BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL SSISGAESRS1 BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL SVNHGADE35C

BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL CXTNGAMA73A BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL POLRGAMA74E BELL SOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL TBISGAMA78C BELL SOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL SVNHGABS65A BELL SOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL SVNHGAW189A BELL SOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL ALLSWITCHES BELL SOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL SVNHGABS23A BELL SOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL SVNHGAWB92C BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL SVNHGAGC96A

Global Connection Inc. of America

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To The Board of Directors Global Connection, Inc. of America Atlanta, Georgia

I have reviewed the accompanying balance sheet of Global Connection Inc. of America as of the year ended December 31, 2006 and the related statements of income and retained earnings and cash flows for the year then ended in accordance with Statements on Standards for Accounting and Review Procedures issued by The American Institute of Certified Public Accountants. All information included in these financial statements is the representation of the management of Global Connection Inc. of America A review consists pricipally of inquiries of company personnel and analytical procedures applied to financial data. It is substantially less in scope than an examination in accordance with generally accepted auditing standards, the objective of which is the expression of an opinion regarding the financial statements taken as a whole. Accordingly, I do not express such an opinion.

Based on my review, I am not aware of any material modifications that should be made to the accompanying financial statements in order for for them to be in conformity with generally accepted accounting

My review was made for the purpose of expressing limited assurance that there are no material modifications that should be made to the financial statements in order for them to be in conformity with accounting principles generally accepted in the United States of America

Larry Brown, Certified Public Accountant April 24, 2007

2614 Kelly Lake Road Decatur, Georgia 30032 T 404-381-0707 F 404-241-9741 E <u>dappyman@ix.netcom.com</u>

Member of the American Institute of Certified Public Accountants And of the Georgia Society of Certified Public Accountants -1-

GLOBAL CONNECTION, INC. of AMERICA. BALANCE SHEET DECEMBER 31, 2006 ASSETS

CURRENT ASSETS

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Cash Accounts Receivable Net of Allowances Investments Receivable (Note 5) Inventory TOTAL CURRENT ASSETS	\$930,752 931,942 4,016,595 <u>147,793</u> \$6,027,082
PLANT AND EQUIPMENT	Ψ0,027,00 <u>2</u>
Furniture, Fixtures and Equipment (Note 2) Accumulated Depreciation NET PLANT AND EQUIPMENT	\$503,755 <u>(381,906)</u> \$121,849
OTHER ASSETS Long Term Investments (Note 3) Deposits TOTAL OTHER ASSETS	\$105,742 <u>96,383</u> 202,125
TOTAL ASSETS	<u>\$6,351,056</u>
LIABILITIES AND SHAREHOLDERS EQUITY	
CURRENT LIABILITIES Accounts Payable Notes Payable (Note 4) TOTAL CURRENT LIABILITIES LONG TERM LIABILITIES	\$1,831,888 <u>22,370</u> \$1,854,258
Contracts and Deferred Taxes Payable Notes Payable Shareholders and Related Parties Note 3) Total Long Term Liabilities TOTAL LIABILITIES	224,021 <u>741,999</u> <u>\$966,020</u> 2,820,278
STOCKHOLDERS EQUITY Common Stock Additional Paid in Capital Shareholder K-1 Distributions Retained Earnings TOTAL STOCKHOLDERS EQUITY	\$5,000 \$185,931 (\$475,750) <u>3,815,597</u> <u>\$3,530,778</u>
TOTAL LIABILITIES AND STOCKHOLDERS EQUITY	<u>\$6,351,056</u>

"SEE ACCOUNTANTS' REVIEW REPORT AND NOTES TO FINANCIAL STATEMENTS"

GLOBAL CONNECTION, INC. of AMERICA STATEMENT OF INCOME AND RETAINED EARNINGS FOR THE YEAR ENDED DECEMBER 31, 2006

Income -Net Sales	\$21,681,590
Cost of Sales	12,683,797
Gross Profit	<u>8,997,793</u>
Operating Expense	5,560,029
INCOME FROM OPERATIONS	3,437,764
Retained Earnings- Beginning	219,904
Interest Income	<u>157,929</u>
Retained Earnings- Ending	<u>\$3.815.597</u>

"SEE ACCOUNTANTS' REVIEW REPORT AND NOTES TO FINANCIAL STATEMENTS"

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GLOBAL COMMUNICATION INC., of AMERICA STATEMENT OF CASH FLOWS

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FOR THE YEAR ENDED DECEMBER 31, 2006

Cash flows from operating activities Net Earnings Adjustments to reconcile changes in net cash used in operating activities: Non cash item:	\$3,815,597	
Depreciation	44,783	
Other changes		
Increase in net accounts receivable	(19,057)	
Decrease in Deposits	4,016	
Increase in inventory	(147,793)	
Decrease in accounts payable	<u>(3,123,571)</u>	
Net cash used in operating activities	573,975	
Net cash used in operating activities	575,975	
Cash flows from financing activities		
Decrease in notes payable	(52,623)	
Increase in notes payable related party	36,513	
Increase in Deferred Taxes and Contracts Payable	209,961	
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Net cash provided by financing activities	193,851	
Cash flows from investing activities		
Increase in investments receivable	(858,188)	
Increses in Long Term Investments	(28,742)	
Increase in K-1 distributions	(76,000)	
Increase in plant and equipment net of dispositions	<u>(9,539)</u>	
Net cash provided by investing activities	(972,469)	
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Net increase (decrease) in cash and cash equivalents	(204,643)	
Cash and cash equivalents at beginning of year	1,231,778	
Cash and cash equivalents at year end	<u>1,027,135</u>	

Additional Information Interest Expenses for the year

<u>4,517</u>

SEE ACCOUNTANTS' REVIEW REPORT AND NOTES TO FINANCIAL STATEMENTS" -4-

GLOBAL CONNECTION, INC. of AMERICA NOTES TO FINANCIAL STATEMENTS FOR The YEAR ENDED DECEMBER 31, 2006

NOTE 1- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Company's Activities and Operating Cycle: Global Connection, Inc. of America is a Sub Chapter S type Corporation with a single shareholder. The Company is licensed by th Georgia Public Service Commission as a reseller of telecommunications services in the State of Georgia. The Company is also licensed in Kentucky, Texas, Alabama, North Carolina, Arkansas, Indiana, Florida, Michigan Mississippi, South Carolina, Tennessee, Wisconsin, Illinois, Kansas and Ohio. The Company began its operations in May of 1988. The Company provides credit in the normal course of business to its customers and performs ongoing credit evaluations of those customers. It maintains allowances for doubtful accounts based on factors surrounding the credit risk of specific customers, historical trends, and other information.

Income taxes. The corporation is organized as a subchapter S type corporation. As a subchapter the corporation makes no provision for either Federal or State Federal or State income taxes. Deferred taxes are composed of communication taxes.

Cash and Cash Equivalents. For purposes of reporting cash flows, cash is defined as cash on hand, deposits, and amounts held at financial institutions.

Estimated in Financial Statements. The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent liabilities at the date the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

NOTE-2 PLANT AND EQUIPMENT

The Company depreciates its assets utilizing the straightline half year convention. Furniture, Fixtures, and Equipment: Office Furniture and Office Equipment \$131,131 Making and Straightline half year convention.

Vehicles	182,980
Computers and Software	189,646
Accumlated Depreciation	<u>(381,908)</u>
Net Plant and Equipment	<u>\$121,849</u>

NOTE -3 RELATED PARTY TRANSACTIONS

The Company has a note payable to a corporation wholly owned by its sole shareholder. The note carries no fixed interest rate or repayment period. The company also has outstanding investments with related parties in stocks and other investments with no fixed return on investment dates.

NOTE 4 NOTES PAYABLE

The company has a line of credit with Wachovia at prime plus one. The balance due on December 31, 2006 was \$22,370.



GLOBAL CONNECTION, INC. of AMERICA

NOTES TO FINANCIAL STATEMENTS Continued FOR The YEAR ENDED DECEMBER 31, 2006

NOTE 5 INVESTMENTS RECEIVABLE

The Company invests what it determines to be excess cash balances at the end of each month with financial institutions. The investments are returned to the company at the beginning of the nex month, usually within a three day period.

NOTE 6 CONCENTRATION OF CREDIT RISK

The Company maintains several accounts at banking institutions. Accounts at these institutions are insured by the Federal Depository Insurance Corporation (FDIC) for up to \$100,000. Cash at financial institutions exceeded this limit by \$288,432.

See Accountants Review Report

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