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July 30, 2009

VIA OVERNIGHT DELIVERY

Renee J. Jenkins
Director of Administration
Public Utilities Commission of Ohio
180 E. Broad St.
Columbus, OH 43215-3793
(614) 466-3016

RECEIVED-DOCKETING DIV
2009 JUL 31 AM 10:04
PUCO

Re: Earth Telecom, Inc. d/b/a Union Telecom USA
Case No. 08-528-TP-ACE

Dear Ms. Jenkins:

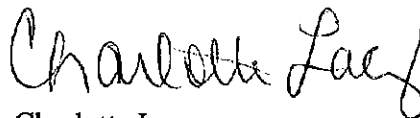
Pursuant to staff request, enclosed please find for filing an original and seven (7) copies of the following information for Earth Telecom, Inc. d/b/a Union Telecom USA:

- Updated Balance Sheet and Income Statement for year end December 31, 2008;
- Breakdown of ownership (Maria Menendez passed away); and
- Affidavit regarding complaint handling procedures

Earth Telecom, Inc. currently has 52 customers in the State of Ohio.

I have also enclosed an extra copy of this letter to be date stamped and returned to me in the enclosed, self-addressed, postage prepaid envelope. If you have any questions, or if I may provide you with additional information, please do not hesitate to contact me. Thank you.

Respectfully submitted,



Charlotte Lacey
Legal Assistant to Lance J.M. Steinhart
Attorney for Earth Telecom, Inc. d/b/a Union Telecom USA

Enclosures

cc: Enrique Quimper

This is to certify that the images appearing are an
accurate and complete reproduction of a case file
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Technician Am Date Processed 7/31/09

EARTH TELECOM
Balance Sheet
As of December 31, 2008

	<u>Dec 31, 08</u>
ASSETS	
Current Assets	
Checking/Savings	
EARTH TELECOM INC	<u>5,852.58</u>
Total Checking/Savings	<u>5,852.58</u>
Accounts Receivable	
ACCOUNTS RECEIVABLE.	<u>497,251.60</u>
Total Accounts Receivable	<u>497,251.60</u>
Other Current Assets	
LOAN PAYABLE 2102	<u>131,000.00</u>
Total Other Current Assets	<u>131,000.00</u>
Total Current Assets	634,104.18
Other Assets	
Prepaid Fed taxes	<u>800.00</u>
Total Other Assets	<u>800.00</u>
TOTAL ASSETS	<u>634,904.18</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
DEPOSITS	582,576.08
Payroll Taxes Payable	<u>5,463.42</u>
Total Other Current Liabilities	<u>588,039.50</u>
Total Current Liabilities	<u>588,039.50</u>
Total Liabilities	588,039.50
Equity	
Opening Bal Equity	100.00
Retained Earnings	2,271.76
Net Income	<u>44,492.92</u>
Total Equity	<u>46,864.68</u>
TOTAL LIABILITIES & EQUITY	<u>634,904.18</u>

EARTH TELECOM
Profit & Loss
January through December 2008

	<u>Jan - Dec 08</u>
Ordinary Income/Expense	
Income	
Sales	
Write Offs	-93,871.15
Sales - Other	4,700,965.00
Total Sales	<u>4,607,093.85</u>
Total Income	4,607,093.85
Cost of Goods Sold	
Cost of Sales	
GLADSTONE	21,160.00
HULPE COMMUNICATIONS	486,714.66
Other Cost of Good Sold	5,075.00
Cost of Sales - Other	1,161,766.02
Total Cost of Sales	<u>1,674,715.68</u>
Total COGS	<u>1,674,715.68</u>
Gross Profit	2,932,378.17
Expense	
Advertising and Promotion	2,071.73
Automobile Expense	22,756.00
Bank Service Charges	17,349.50
Computer and Internet Expenses	
Computer Repair	3,608.68
Computer and Internet Expenses - Other	710.00
Total Computer and Internet Expenses	<u>4,318.68</u>
CREDIT CARD CHARGES	155,100.75
DONATIONS	16,000.00
ELECTRONIC CHECKS FEE	11,686.89
Equipment Repairs	0.00
Insurance Expense	16,997.30
LICENSES AND PERMITS	1,336.00
MANAGER COMPENSATION	
2101	74,848.33
2102	106,078.93
Total MANAGER COMPENSATION	<u>180,927.26</u>
Meals and Entertainment	704.85
OFFICE EXPENSES	
TEMPORARY OFFICE WORK	0.00
OFFICE EXPENSES - Other	192,976.57
Total OFFICE EXPENSES	<u>192,976.57</u>
Office Supplies	0.00
Payroll Salary Expense	33,217.57
Payroll Tax Expenses	2,786.14

EARTH TELECOM
Profit & Loss
January through December 2008

	<u>Jan - Dec 08</u>
POSTAGE & DELIVERY	2,407.47
Printing and Reproduction	167,134.64
Professional Fees	
Accounting	11,400.00
Legal Fees	14,661.06
Professional Fees OTHERS	7,200.00
Professional Fees - Other	1,860.00
Total Professional Fees	<u>35,121.06</u>
Rent Expense	30,788.95
Repairs and Maintenance	1,568.81
Sales Commision	
ASIAN COMMUNICATIONS	781,764.77
SAVE TO WORLD	98,875.00
Sales Commision - Other	1,014,701.80
Total Sales Commision	<u>1,895,341.57</u>
TAXES	
Communications Taxes	416.21
Payroll Taxes	0.00
Total TAXES	<u>416.21</u>
Telephone Expense	1,636.79
Temporary Help	5,740.00
Travel Expense	87,719.39
Utilities	691.12
WEB EXPENSES	1,090.00
Total Expense	<u>2,887,885.25</u>
Net Ordinary Income	<u>44,492.92</u>
Net Income	<u><u>44,492.92</u></u>

EXHIBIT M– Documentation indicating the Applicant’s corporate structure and ownership

**Applicant is a Florida Corporation
Applicant’s ownership is as follows:**

Name and percentage owned

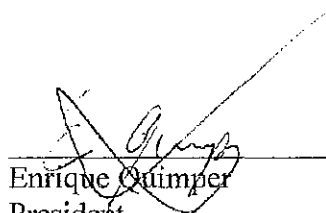
Marcelo Krikler	92%
Enrique Quimper	8%

AFFIDAVIT

I, Enrique Quimper, President of Earth Telecom, Inc., do hereby attest to the following:

To avoid complaints we have outsourced a company called Possible Now which is helping us be in compliance. All our call center network has the obligation to filter its telemarketing lists against the DNC using our SAN number and Possible Now account. This is a task that we impose and pay extra attention since our main goal is to keep our brand clean.

We have a SAN (Do Not Call Registry Subscription Account Number) that includes OH and all other states where we currently do business at and we will make sure that all telemarketing lists are filtered with the DNC.



Enrique Quimper
President