

FLORIDA PUBLIC SERVICE COMMISSION

DIVISION OF REGULATORY ANALYSIS

RECEIVED-FPSC

10 JUL 23 AM 9:07

COMMISSION CLERK

APPLICATION FORM for AUTHORITY TO PROVIDE COMPETITIVE LOCAL EXCHANGE TELECOMMUNICATIONS COMPANY SERVICE WITHIN THE STATE OF FLORIDA

100362-TX

Instructions

- A. This form is used as an application for an original certificate and for approval of sale, assignment or transfer of an existing certificate. In the case of a sale, assignment or transfer, the information provided shall be for the purchaser, assignee or transferee (See Page 8).
B. Print or type all responses to each item requested in the application. If an item is not applicable, please explain.
C. Use a separate sheet for each answer which will not fit the allotted space.
D. Once completed, submit the original and one copy of this form along with a non-refundable application fee of \$400.00 to:

Florida Public Service Commission Office of Commission Clerk 2540 Shumard Oak Blvd. Tallahassee, Florida 32399-0850 (850) 413-6770

- E. A filing fee of \$400.00 is required for the sale, assignment or transfer of an existing certificate to another company (Chapter 25-24.815, F.A.C.).

- F. If you have questions about completing the form, contact:

Florida Public Service Commission Division of Regulatory Analysis 2540 Shumard Oak Blvd. Tallahassee, Florida 32399-0850 (850) 413-6600

Check received with filing and forwarded to Fiscal for deposit. Fiscal to forward deposit information to Records.

Initials of person who forwarded check

[Handwritten initials]

- COM
APA
ECR
GCL
RAD (circled)
SSC
ADM
OPC
CLK

Erantb

FORM PSC/RAD 8 (5/08) Commission Rule Nos. 25-24.810, and 25-24.815

Note: To complete this interactive form Required by using your computer, use the tab key to navigate between data entry fields.

DOCUMENT NUMBER DATE

06039 JUL 20 09

FPSC-REGISTRATION CLERK

1. This is an application for (check one):

Original certificate (new company).

Approval of transfer of existing certificate: Example, a non-certificated company purchases an existing company and desires to retain the original certificate of authority rather than apply for a new certificate.

Approval of assignment of existing Certificate: Example, a certificated company purchases an existing company and desires to retain the existing certificate of authority and tariff.

2. Name of company: Florida Hearing and Telephone Corporation

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

Florida Hearing and Telephone

4. Official mailing address:

Street/Post Office Box: 1213 E Alton Gloor, Suite F
City: Brownsville
State: TX
Zip: 78526

5. Florida address:

Street/Post Office Box: 1200 South Pine Island Road
City: Plantation
State: FL
Zip: 33324

6. Structure of organization:

Individual
 Foreign Corporation
 General Partnership
 Other,

Corporation
 Foreign Partnership
 Limited Partnership

7. **If individual**, provide:

Name:
Title:
Street/Post Office Box:
City:
State:
Zip:
Telephone No.:
Fax No.:
E-Mail Address:
Website Address:

8. **If incorporated in Florida**, provide proof of authority to operate in Florida. The Florida Secretary of State corporate registration number is: P10000030961

9. **If foreign corporation**, provide proof of authority to operate in Florida. The Florida Secretary of State corporate registration number is:

10. **If using fictitious name (d/b/a)**, provide proof of compliance with fictitious name statute (Chapter 865.09, FS) to operate in Florida. The Florida Secretary of State fictitious name registration number is: G10000034380

11. **If a limited liability partnership**, please proof of registration to operate in Florida. The Florida Secretary of State registration number is:

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

Name:
Title:
Street/Post Office Box:
City:
State:
Zip:
Telephone No.:
Fax No.:
E-Mail Address:
Website Address:

13. **If a foreign limited partnership**, provide proof of compliance with the foreign limited partnership statute (Chapter 620.169, FS), if applicable. The Florida registration number is:

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

15. Who will serve as liaison to the Commission in regard to the following?

(a) The application:

Name: Mark Foster
Title: Attorney
Street name & number: 707 West Tenth Street
Post office box:
City: Austin
State: TX
Zip: 78701
Telephone No.: 512-708-8700
Fax No.: 512-697-0058
E-Mail Address: mark@mfosterlaw.com
Website Address: www.fmasterlaw.com

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

Name: Brooks Rule
Title: President
Street name & number: 1213 E Alton Gloor, Suite F
Post office box:
City: Brownsville
State: TX
Zip: 78526
Telephone No.: 956-542-2475
Fax No.: 956-541-0234
E-Mail Address: brooks@texashearingandtelephone.com
Website Address:

(c) Complaints/Inquiries from customers:

Name: Brooks Rule
Title: President
Street/Post Office Box: 1213 E Alton Gloor, Suite F
City: Brownsville
State: TX
Zip: 78526
Telephone No.: 956-542-2475
Fax No.: 956-541-0234
E-Mail Address: brooks@texashearingandtelephone.com
Website Address:

16. List the states in which the applicant:

(a) has operated as a Competitive Local Exchange Telecommunications Company.

None

(b) has applications pending to be certificated as a Competitive Local Exchange Telecommunications Company.

None. However, applicant has sister companies, Louisiana Hearing and Telephone Corporation, which is seeking CLEC authority in Louisiana, and Kentucky Hearing and Telephone Corporation, which is seeking CLEC authority in Kentucky.

(c) is certificated to operate as a Competitive Local Exchange Telecommunications Company.

None. However, applicant has a sister company, Texas HEaring and Telephone Corporation, which has attained CLEC authority in Texas.

(d) has been denied authority to operate as a Competitive Local Exchange Telecommunications Company and the circumstances involved.

None.

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

None.

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

None.

17. Indicate if any of the officers, directors, or any of the ten largest stockholders have previously been:

(a) adjudged bankrupt, mentally incompetent (and not had his or her competency restored), or found guilty of any felony or of any crime, or whether such actions may result from pending proceedings. If so, provide explanation.

No.

(b) granted or denied a competitive local exchange certificate in the State of Florida (this includes active and canceled competitive local exchange certificates). If yes, provide explanation and list the certificate holder and certificate number.

No.

(c) an officer, director, partner or stockholder in any other Florida certificated or registered telephone company. If yes, give name of company and relationship. If no longer associated with company, give reason why not.

No.

18. Submit the following:

(a) Managerial capability: resumes of employees/officers of the company that would indicate sufficient managerial experiences of each.

(b) Technical capability: resumes of employees/officers of the company that would indicate sufficient technical experiences or indicate what company has been contracted to conduct technical maintenance.

(c) Financial Capability: applicant's audited financial statements for the most recent three (3) years. If the applicant does not have audited financial statements, it shall so be stated. Unaudited financial statements should be signed by the applicant's chief executive officer and chief financial officer affirming that the financial statements are true and correct and should include:

1. the balance sheet,
2. income statement, and
3. statement of retained earnings.

Note: This documentation may include, but is not limited to, financial statements, a projected profit and loss statement, credit references, credit bureau reports, and descriptions of business relationships with financial institutions.

THIS PAGE MUST BE COMPLETED AND SIGNED

REGULATORY ASSESSMENT FEE: I understand that all telephone companies must pay a regulatory assessment fee. Regardless of the gross operating revenue of a company, a minimum annual assessment fee, as defined by the Commission, is required.

RECEIPT AND UNDERSTANDING OF RULES: I acknowledge receipt and understanding of the Florida Public Service Commission's rules and orders relating to the provisioning of competitive local exchange telecommunications company (CLEC) service in Florida.

APPLICANT ACKNOWLEDGEMENT: By my signature below, I, the undersigned officer, attest to the accuracy of the information contained in this application and attached documents and that the applicant has the technical expertise, managerial ability, and financial capability to provide competitive local exchange telecommunications company service in the State of Florida. I have read the foregoing and declare that, to the best of my knowledge and belief, the information is true and correct. I attest that I have the authority to sign on behalf of my company and agree to comply, now and in the future, with all applicable Commission rules and orders.

Further, I am aware that, pursuant to Chapter 837.06, Florida Statutes, **"Whoever knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his official duty shall be guilty of a misdemeanor of the second degree, punishable as provided in s. 775.082 and s. 775.083."**

Company Owner or Officer

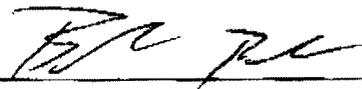
Print Name: Brooks Rule

Title: President

Telephone No.: 956-542-2475

E-Mail Address: brooks@texashearingandtelephone.com

Signature: _____



Date: 7-19-10

CERTIFICATE SALE, TRANSFER,
OR
ASSIGNMENT STATEMENT

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

sale

transfer

assignment

of the certificate.

Company Owner or Officer

Print Name: Brooks Rule

Title: President

Street/Post Office Box: 1213 E Alton Gloor, Suite F

City: Brownsville

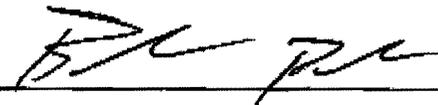
State: TX

Zip: 78526

Telephone No.: 956-542-2475

Fax No.: 956-541-0234

E-Mail Address: brooks@texashearingandtelephone.com

Signature: 

Date: 7-19-12

EXHIBIT 1

State of Florida

Department of State

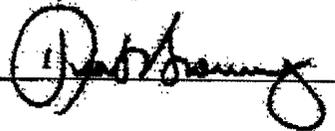
I certify from the records of this office that FLORIDA HEARING AND TELEPHONE is a Fictitious Name registered with the Department of State on April 18, 2010.

The Registration Number of this Fictitious Name is G10000034380.

I further certify that said Fictitious Name Registration is active.

I further certify that this office began filing Fictitious Name Registrations on January 1, 1991, pursuant to Section 865.09, Florida Statutes.

Given under my hand and the Great Seal of Florida, at Tallahassee, the Capital, this the Twentieth day of April, 2010



Secretary of State



Authentication ID: 100176307071-042010-G10000034380

To authenticate this certificate, visit the following site, enter this ID, and then follow the instructions displayed.

<https://efile.sunbiz.org/certauthver.html>

Certificate of Status

I certify from the records of this office that FLORIDA HEARING AND TELEPHONE CORPORATION is a corporation organized under the laws of the State of Florida, filed electronically on April 08, 2010, effective April 08, 2010.

The document number of this corporation is P10000030961.

I further certify that said corporation has paid all fees due this office through December 31, 2010, and its status is active.

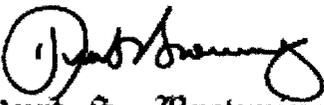
I further certify that said corporation has not filed Articles of Dissolution.

I further certify that this is an electronically transmitted certificate authorized by section 15.16, Florida Statutes, and authenticated by the code noted below.

Authentication Code: 100412082704-700175022237#1

Given under my hand and the
Great Seal of the State of Florida
at Tallahassee, the Capital, this the
Twelfth day of April, 2010




Kurt S. Browning
Secretary of State

**Electronic Articles of Incorporation
For**

P10000030961
FILED
April 08, 2010
Sec. Of State
tburch

FLORIDA HEARING AND TELEPHONE CORPORATION

The undersigned incorporator, for the purpose of forming a Florida profit corporation, hereby adopts the following Articles of Incorporation:

Article I

The name of the corporation is:

FLORIDA HEARING AND TELEPHONE CORPORATION

Article II

The principal place of business address:

1213 E. ALTON GLOOR BLVD.
STE. F
BROWNSVILLE, TX. 78526

The mailing address of the corporation is:

1213 E. ALTON GLOOR BLVD.
STE. F
BROWNSVILLE, TX. 78526

Article III

The purpose for which this corporation is organized is:

ANY AND ALL LAWFUL BUSINESS.

Article IV

The number of shares the corporation is authorized to issue is:

50000000

Article V

The name and Florida street address of the registered agent is:

CT CORPORATION SYSTEM
1200 S. PINE ISLAND ROAD
PLANTATION, FL. 33324

I certify that I am familiar with and accept the responsibilities of registered agent.

P10000030961
FILED
April 08, 2010
Sec. Of State
tburch

Registered Agent Signature: MADONNA CUDDIHY

Article VI

The name and address of the incorporator is:

BROOKS RULE
1213 E. ALTON GLOOR BLVD.
STE. F
BROWNSVILLE, TEXAS 78526

Incorporator Signature: BROOKS RULE

Article VII

The initial officer(s) and/or director(s) of the corporation is/are:

Title: P
BROOKS RULE
1213 E. ALTON GLOOR BLVD.
BROWNSVILLE, TX. 78526

Article VIII

The effective date for this corporation shall be:

04/08/2010

Certified Copy

I certify the attached is a true and correct copy of the Articles of Incorporation of FLORIDA HEARING AND TELEPHONE CORPORATION, a Florida corporation, filed electronically on April 08, 2010 effective April 08, 2010, as shown by the records of this office.

I further certify that this is an electronically transmitted certificate authorized by section 15.16, Florida Statutes, and authenticated by the code noted below.

The document number of this corporation is P10000030961.

Authentication Code: 100412082704-700175022237#1

Given under my hand and the
Great Seal of the State of Florida
at Tallahassee, the Capital, this the
Twelfth day of April, 2010



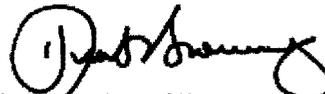

Kurt S. Browning
Secretary of State

EXHIBIT 2

BROOKS RULE

BIOGRAPHICAL SKETCH

Present Experience

2009-Present Counsultant for Techmaxx Communications a South Texas CLEC currently in the Rio Grande Valley.

1994–Present President/Owner

Texas Hearing Services Corporation and Valley Hearing Associates
Acquired 100% of small Hearing Aid office. Added five ENT contracts and increased sales 300% the first year. Experienced 100% increase in sales from second year. Successfully operate with sales over 2 million annually.

1982–1996 Branding Iron Restaurants Harlingen, Texas

Designed, opened and operated first Branding Iron Restaurant.

Formed two additional corporations (owning 100% of the stock) and opened two additional Branding Iron locations.

Profitably operated the small restaurant chain for fourteen years.

Sold each corporation and restaurant location individually and profitably.

Past Management Experience

1979–1982 Management Experience

Assistant Manager Pizza Hut during High School continued there for three years after graduation.

Turned down management positions at four different locations while still in high school.

Education

Graduated Top Ten from Point Isabel High School

National Honor Society Member

State Licensed in the Fitting and Dispensing of Hearing Instruments

Series 7 and Series 63 Licensed

Member Chicago Stock Exchange

All Points Consulting, LLC
207 Stallings Road
Taylors, South Carolina 29687
864-382-0882

All Points Consulting provides the following services:

1. Business analysis - A review of processes and procedures.
2. Management training - Training for new supervisors and executives.
3. Backoffice support - Provisioning of telecommunications services.

Backoffice Support - Our contacts allow us provide on demand services for provisioning, repair and billing analysis. Today's environment of acquisition and mergers often requires quick movement to reduce costs. Let us do the work and/or even project manage the process from beginning to end. Our team of qualified professionals knows what it takes to drive a project through to completion.

Executive Director - James Childress

James has more then 17 years experience in management and telecommunications. James' attention to detail and well rounded knowledge has led to his success in company ramp-ups, mergers and acquisitions, training development and delivery, and project management for outsourcing centers.

His experience across all facets of major corporations makes him a valuable asset in identifying key touch points and ensuring that communication and processes across multiple departments is effective and efficient.

All Points Consulting currently does consulting for Texas Hearing and Telephone regarding technical problems as well as any other telecom issues. A Non-Disclosure Agreement is in place for this business relationship.

All Points Consulting Company Overview

We offer –

1. **Expertise** – Our resources have 10 to 25 years experience in the telecom industry. These resources allow us to be current on business rules and allow us to manage projects through to successful completion.
2. **Service delivery** - Our expertise covers ILEC knowledge in Verizon and ATT as well as several other the wholesale service providers, Centurytel, Windstream, Frontier, Telepacific, and Nuvox. We have ability to process new install, conversion, move and change orders using ILEC GUIs to provision or create templates for residential and business services. (The only major local carrier we do not support is Qwest.)
3. **Identify key indicators** – We assist companies to identify and prioritize key indicators to help them reduce costs, increase revenue and/or realize revenue sooner.
4. **Training/Evaluation** – Our team can provide an analysis of the efficiency of your service delivery and customer service departments. These cost centers have a major impact on capturing and retaining revenue. We are trained in BeQuick, Concretio, Neustar as well as all of the GUIs used by the wholesale carriers. This allows us to effectively review a company's business rules and identify strengths and weaknesses.

Standard services we cover –

1. Residential
2. Business - POTs
3. Pre-paid

Specialized services we consult on –

1. Design service – PRI/DSL/VoIP
2. Switch Engineering
3. Service migrations

About the Owner –

James Childress is the Executive Director of All Points Consulting LLC. James has more than 25 years experience in the management arena. His background encompasses 12 years in the United States Air Force, 5 years in financial services and sales development and more than 15 years in telecommunications. James has been involved with start-up and ramp-up services for long distance, local, data services and call center start-up at MCI, Talk, LecStar and Cleartel. James has successfully project managed the transition processes for more than seven (7) mergers and acquisitions.

James and his team have experience across all levels of management in creating, implementing, and executing business plans in providing support to wholesalers in the following regions:

ILEC – Local Service

- ATT,
- Verizon,
- Sprint,
- Windstream,
- Frontier,
- Nuvox, and
- TelePacific.

IXC – Long Distance

- Qwest,
- Level3,
- Global Crossing, and
- ATT



Search
 

- [Home](#)
- [Tax Compliance](#)
- [Tax Consulting](#)
- [Regulatory Reporting](#)
- [Other Services](#)
- [About Us](#)
- [Helpful Links](#)
- [Contact Us](#)

About Us

Sales Tax Associates, Inc. has grown to become the premier telecommunications tax service provider with a solid foundation of impeccable customer service, expert tax filing services and complete tax consultation services. Our team possesses a depth of telecommunication knowledge and experience who understands the needs of our clients and the importance of a customer-centric philosophy. Focusing on telecommunications tax compliance has lead to our continuous success.

Sales Tax Associates, Inc. is a privately held firm located in Austin, Texas. Pride in our work transcends into our passion and determination as being one of the foremost and successful tax service companies in the industry.

STA's MISSION STATEMENT

Sales Tax Associates, inc. was founded by President, Daniel Tarrillion, who has been associated with the telecommunications industry since 1992. After working as Controller and CFO of two telecommunication companies and being responsible for all financial matters including tax filing, Mr. Tarrillion recognized a strong need for the outsourcing of this service. After utilizing two industry "experts" and being disappointed with their service and related costs, Mr. Tarrillion decided there had to be a better way. STA was formed and has grown into the reputable and successful company that it is today.

Mr. Tarrillion graduated with a Bachelor of Business Administration Degree in Accounting from the University of Texas at San Antonio and is a Texas Licensed Certified Public Accountant. He is a member of the American Institute of CPAs, the Texas Society of CPAs and the Austin Chapter of the Texas Society of CPAs.

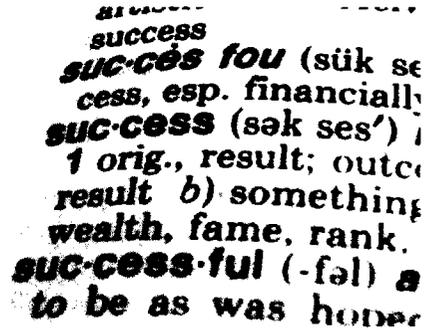
STA is a proud member of COMPTTEL and exhibits at the annual spring and fall conferences.

Contact Sales Tax Associates, Inc.



© 2010 Sales Tax Associates, Inc.

- [HOME](#)
- [TAX COMPLIANCE](#)
- [TAX CONSULTING](#)
- [REGULATORY REPORTING](#)
- [OTHER SERVICES](#)
- [ABOUT US](#)
- [HELPFUL LINKS](#)
- [CONTACT US](#)
- [SITE MAP](#)



STA
Sales Tax Associates, Inc.
Simplifying Tax Reporting for Telecommunication Companies

Search
find



- [Home](#)
- [Tax Compliance](#)
- [Tax Consulting](#)
- [Regulatory Reporting](#)
- [Other Services](#)
- [About Us](#)
- [Helpful Links](#)
- [Contact Us](#)



Welcome to Sales Tax Associates, Inc.

Filing sales, use and excise related taxes is complicated and time consuming for most telecom companies and telecommunications taxation is only becoming more complex with new rules and constant rate changes. You might find yourself asking "Which taxes do I have to file?" "How do I know if I'm filing correctly?" or "How can I keep up with it all?"

Sales Tax Associates, Inc. (STA) specializes in the processing, preparing, filing and paying of telecommunications taxes nationwide. We know taxes. From sales and use to regulatory compliance, we have your answers. Our professional staff has the experience, knowledge and resources to file telecommunications taxes timely and accurately. We file thousands of returns and remit millions of dollars in taxes every month.

Let the tax professionals at STA handle the complex challenges of tax compliance to make your job easier. Free up your time, staff and resources so you can focus on the business of running your business. Contact Sales Tax Associates, Inc. for the tax compliance solutions you've been searching for. We make tax filing easy!

© 2011 Sales Tax Associates, Inc.

- [HOME](#)
- [TAX COMPLIANCE](#)
- [TAX CONSULTING](#)
- [REGULATORY REPORTING](#)
- [OTHER SERVICES](#)
- [ABOUT US](#)
- [HELPFUL LINKS](#)
- [CONTACT US](#)
- [SITE MAP](#)



Search
 find

- [Home](#)
- [Tax Compliance](#)
- [Tax Consulting](#)
- [Regulatory Reporting](#)
- [Other Services](#)
- [About Us](#)
- [Helpful Links](#)
- [Contact Us](#)

Regulatory Reporting

Adhering to monthly, quarterly and annual filing requirements for regulatory reporting is mandatory for all telecommunication companies. A carrier that provides service in only a handful of states can be required to file hundreds of reports with regulatory agencies every year. For a carrier to stay on top of what needs to be reported and when each report is due is often an overwhelming task. Most telecommunication carriers cannot afford pricey regulatory compliance companies to handle all the required reporting and not filing the required reports on time erodes revenues through late filing fees, penalties and interest. Non-compliance can even result in a loss of state certification.

Let the professionals at STA step in and make your job easier. Our knowledgeable staff will keep you in compliance with all of your regulatory reporting requirements. Contact us today to find out how. We make it easy!



© 2010 Sales Tax Associates, Inc.

- [HOME](#)
- [TAX COMPLIANCE](#)
- [TAX CONSULTING](#)
- [REGULATORY REPORTING](#)
- [OTHER SERVICES](#)
- [ABOUT US](#)
- [HELPFUL LINKS](#)
- [CONTACT US](#)
- [SITE MAP](#)



Search
find



[Home](#) [Tax Compliance](#) [Tax Consulting](#) [Regulatory Reporting](#) [Other Services](#) [About Us](#) [Helpful Links](#) [Contact Us](#)

Tax Compliance

Reporting telecommunications taxes can certainly be "taxing" on your business. It can pull your staff away from business growth and profitable opportunities. Sales Tax Associates, Inc. can resolve this dilemma by evaluating your needs and tailoring solutions that work for you and your company.

Whatever your needs, from sales tax to regulatory compliance, we'll take on the task of filing all of your telecommunications taxes accurately and timely. Tax compliance is an ever-changing, lengthy and complex business. Filing telecom taxes can be extremely challenging, but it's what we do, so we know how to expertly navigate through tax forms and tax language. Because we focus on telecommunications taxes and regulation, we can make a "taxing" experience easier on your business and do the hard work for you. Everyday our concentration is on the proper filing and interpretation of telecommunications tax, which makes us the premier telecommunications tax filing provider. At STA, we put our energy and effort toward continuous learning and growing with the telecommunications tax industry. Let us be your tax expert and rest assured that your telecommunications tax obligations are expertly fulfilled.

We tailor our services to fit your specific needs. No matter what format your billing platform utilizes, we can handle it. Whether you provide us paper documents, large databases, excel files or text files, we'll take care of it. Whether you're an established business or just starting out, we have your solution. We'll provide timely and accurate reporting and make it easy for you to understand and manage. We make tax filing easy!

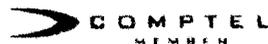
STA also has strategic alliances with auxiliary firms for state certification, tax rating, invoicing and a variety of other telecommunication compliance services.

Our success is due to our

- Concentration in telecommunications tax
- Generation of accurate and timely returns
- Professional relationships with state, county and city jurisdictions
- Flexibility in client reports
- The highest level of customer service

Taxes filed include, but are not limited to

- Business and Occupation
- E911
- Excise Tax
- Gross Receipts
- Licenses Tax
- PUC
- Right-Of-Way
- Sales and Use
- USF & TRS Surcharge
- Utility Users



© 2010 Sales Tax Associates, Inc.

[HOME](#) [TAX COMPLIANCE](#) [TAX CONSULTING](#) [REGULATORY REPORTING](#) [OTHER SERVICES](#) [ABOUT US](#) [HELPFUL LINKS](#) [CONTACT US](#) [SITE MAP](#)

EXHIBIT 3



July 12, 2010

Re: Texas Hearing Services Corporation

To Whom It May Concern:

We are providing you with the following information at the request of Brooks B. Rule. Texas Hearing Services Corporation has maintained a checking account since March 9, 2009.

There is presently on deposit at Capital One Bank \$102,586.61

If you require further information, Please call me at (956) 698-3301.

Sincerely,

A handwritten signature in black ink, appearing to read "Melissa S Torres".

Melissa S Torres
Relationship Banker
Brownsville, TX

Customer's Signature

A handwritten signature in black ink, appearing to read "Brooks B. Rule".

JESUS(Jesse) Saldivar, CPA

700 Paredes Avenue - Suite 101

Brownsville, Texas 78521

(956) 504-6585

24-Feb-2010

Texas Hearing Services Corporation

Brownsville, Tx 78521

I have compiled the accompanying balance sheet - income tax basis of Texas Hearing Services Corporation(a corporation) as of December 31, 2009 and the related income statement - income tax basis for the twelve months then ended in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The financial statements have been prepared on the accounting basis used by the Company for income tax purposes, which is a comprehensive basis of accounting other than generally accepted accounting principles.

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

Management has elected to omit substantially all of the disclosures ordinarily included in financial statements. If the omitted disclosures were included in the tax basis financial statements, they might influence the user's conclusions about the Company's assets, liabilities, equity, revenues and expenses. Accordingly, these financial statements are not designed for those who are not informed about such matters.



Jesus(Jesse) Saldivar
Certified Public Accountant

TEXAS HEARING SERVICES CORPORATION
 BALANCE SHEET - INCOME TAX BASIS
 31-Dec-09

ASSETS		
Cash in Bank - Compass	68,302.61	
Rent Deposits	0.00	
Employee Advances	0.00	
Due from Brooks Rule	0.00	
Total Current Assets		\$68,302.61
Property, Plant and Equipment		
Equipment	0.00	
Accumulated Depreciation	0.00	
Total Property, Plant and Equipment		0.00
TOTAL ASSETS		\$68,302.61
LIABILITIES AND STOCKHOLDER'S EQUITY		
Current Liabilities		
Payroll Taxes Payable	0.00	
Other Withholding Payable	0.00	
Due to Budde Rule	0.00	
Due to Brooks Rule	0.00	
Total Current Liabilities		0.00
Long term liabilities		
Notes Payable		0.00
TOTAL LIABILITIES		0.00
Stockholder's Equity		
Capital Stock	\$1,000.00	
Retained Earnings	0.00	
Current Earnings	67,302.61	
		68,302.61
TOTAL LIABILITIES AND CAPITAL		\$68,302.61

SEE ACCOUNTANT'S COMPILATION REPORT

TEXAS HEARING SERVICES CORPORATION
INCOME STATEMENT - INCOME TAX BASIS

31-Dec-09

	Current Period		Year-to-Date	
Income				
Income	1,228,705.38	99.99%	1,228,705.38	100.0%
Income	81.00	0.01%	81.00	0.0%
Income	0.00	0.00%	0.00	0.0%
Gross Income	1,228,786.38	100.00%	1,228,786.38	100.00%
Cost of Goods Sold				
Purchases	179,254.29	14.59%	179,254.29	14.59%
Gross Profit	1,049,532.09	85.41%	1,049,532.09	85.4%
Operating Expenses				
Accounting	3,095.78	0.25%	3,095.78	0.25%
Advertising - Marketing	9,880.40	0.80%	9,880.40	0.80%
Amortization	0.00	0.00%	0.00	0.00%
Auto and Truck	8,659.99	0.70%	8,659.99	0.70%
Bank Service Charges	74.00	0.01%	74.00	0.01%
Billing Expense	0.00	0.00%	0.00	0.00%
Contract Labor	3,550.00	0.29%	3,550.00	0.29%
Cornerstone Construction	0.00	0.00%	0.00	0.00%
Depreciation	0.00	0.00%	0.00	0.00%
Donations	65,919.00	5.36%	65,919.00	5.36%
Dues & Subscriptions	0.00	0.00%	0.00	0.00%
Insurance	2,479.35	0.20%	2,479.35	0.20%
Interest Expense	0.00	0.00%	0.00	0.00%
NewSound	80,541.08	6.55%	80,541.08	6.55%
Contractors	42,555.38	3.46%	42,555.38	3.46%
Contractors	236,492.47	19.25%	236,492.47	19.25%
Contractors	150,488.56	12.25%	150,488.56	12.25%
Office Expense	7,856.05	0.64%	7,856.05	0.64%
Rent Building	1,400.00	0.11%	1,400.00	0.11%
Seminars and Conferences	0.00	0.00%	0.00	0.00%
Repairs	0.00	0.00%	0.00	0.00%
Salaries-Officer_Category 1	140,403.00	11.43%	140,403.00	11.43%
Salaries-Officer_Category 2	59,100.00	4.81%	59,100.00	4.81%
Salaries-Officer_Category 3	149,343.78	12.15%	149,343.78	12.15%
Supplies	0.00	0.00%	0.00	0.00%
Tax & Licenses	0.00	0.00%	0.00	0.00%
Tax - Payroll	0.00	0.00%	0.00	0.00%
Tax - Franchise	0.00	0.00%	0.00	0.00%
Telephone	5,052.07	0.41%	5,052.07	0.41%
Audiology Services	2,866.70	0.23%	2,866.70	0.23%
Electricity	371.59	0.03%	371.59	0.03%
Travel - Partners Expenses	1,031.02	0.08%	1,031.02	0.08%
Travel & Entertainment	0.00	0.00%	0.00	0.00%
Travel - Personal	11,069.26	0.90%	11,069.26	0.90%
Wages	0.00	0.00%	0.00	0.00%
Total Operating Expenses	982,229.48	79.93%	982,229.48	79.93%
Net Income	67,302.61	20.07%	67,302.61	20.07%

SEE ACCOUNTANT'S COMPILATION REPORT