

*Confidential*



Regulatory and Compliance Consultants  
Business Partners and Certified Public Accountants

*Agreement Redacted*

## MASTER CALL World Discount Telecommunications

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### Partner Agreement

New Proposal



#### NOTICE

**RE: CONFIDENTIAL, PROPRIETARY, AND TRADE SECRET NATURE OF ATTACHED DOCUMENTS.**  
The attached documents are Confidential, Proprietary, and Trade Secret Information ("Confidential Information") of General Solutions Associates, LLC. (or "GSA" as presented throughout this document) and are provided to Master Call solely for the purpose of evaluating GSA's approach to providing consulting, and compliance services with the understanding that such Confidential Information will be disclosed only to those who have a "need to know." The attached documents constitute Confidential Information as they include information relating to the business and/or products of GSA (including, without limitation, trade secrets, technical, business, and financial information) and are trade secret under the laws of the State of Georgia and the United States.

5400 Laurel Springs Parkway, Suite 404  
Suwanee, Georgia 30024  
866-766-3591x100



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### Overview

GSA is pleased to offer Master Call our services for Federal and State regulatory and compliance, all sales identified by Master Call, use, excise and property tax filings including the remittance services and treasury functions as well as all annual reports required by states for the entities (SOS and DOR).

#	State	Secretary of State	Public Utility Commission
1	IL Illinois	-	-
2	NJ New Jersey	+	+
3	PA Pennsylvania	+	+
4	NY New York	+	-
5	CA California	-	-
6	TX Texas	-	-
7	WA Washington	-	-
8	FL Florida	+	+
9	MA Massachusetts	-	-
10	OH Ohio	-	-
11	VA Virginia	-	-
12	WI Wisconsin	-	-
13	NC North Carolina	-	-
14	MN Minnesota	-	-
15	MD Maryland	-	-
16	TN Tennessee	-	-

The above report indicates additional licensing and registration. Under the previous agreement with WDT entities, an advance for 12 month services and retainer was required for all one time licenses. In this version of the agreement, GSA outlines the ongoing fees and one time services for licensing that will be provided and paid for out of the retainer.

### Scope of Services

GSA will provide the following services as follows by authority:

#### Federal Compliance Services\*

Prepare and file appropriate documents pertaining to IXC, CLEC, VoIP or Wireless providers including the following: USF, CPNI, PIU, ITTR, 477, 395, Int'l Circuit Report, Fair Rate Oath, Number Utilization et al.

#### State PUC Compliance Services\*

Prepare and file appropriate documents for State compliance within the 50 United States including Annual Reports

\* Client acknowledges and understands that the Services provided by GSA are based upon information supplied by Client. GSA does not audit, validate or verify Client's tax data unless specifically engaged to perform such service. Client is responsible for the accuracy of all such information. Client is responsible that such data is received by GSA by the deadlines and notifications provided by GSA for specific processing.

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**Rate Card Service Under Retainer**

**I. Ongoing Compliance Services: (Monthly and Annual Rates)**

A. Annual Compliance Base Platform and Support Fee (Federal and 9 states),	\$	
A. Federal and State Platform Fee over a 9 state coverage	\$	
B. Per Remittance Form (Tax or Regulatory Fee L.e. Sales tax, 911 (est 100/mo)...	\$	
<b>TOTAL COMPLIANCE FOR 16 STATES</b>		

\* The retainer is required for new clients who require additional licensing. Retainers are used to efficiently draw for the following one-time services required to remain in good standing. One-time setup fees for integration are not quoted and may be separately specified. Price quoted includes RBOB Automation and full Treasury Functions for standard FCC and State Compliance up to 9 states. For more details, see PSA.

**C. Secretary of State Compliance**

**II. One-Time Services: Licensing and Registration**

214 License	\$	
SOS registration	\$	
DOR	\$	
PUC-IXC registration per state (PR is excluded)	\$	
Jurisdictional registrations per jurisdiction	\$	

\*State fees, application fees and postage are a pass through and are not included in this quote. Additional licensing services are available and are published on GSA Rate Card.

**Acceptance**

AGREED TO:

Master Card

By: *Roustan Tsouhan*

Authorized Signature

Name: *Roustan Tsouhan*

Date: *02-16-2016*

AGREED TO:

General Solutions Associates, LLC

By: *Matt LaHood*

Authorized Signature

Name: *Matt LaHood*

Date: *02-17-16*



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### Tax Compliance/Remittance Services

Prepare and file all Sales, Use, Excise, Property and Telecom Taxes. This includes the following:

1. Indirect Tax Return Preparation and Filing
2. Treasury Management
3. Tax Liability Reporting
4. Reconciliation
5. Audit Assistance
6. Management of Notices
7. Workflow Management Access

### Economics

The scope of services, and pricing, described within this document are provided with a 12-month (with an extension start date of January 1, 2016).

### Service Fee Retainer

Master Call (or its owner) will be invoiced for [redacted] for the services described above and credited for [redacted] bringing year 1 to a net \$0 cost. Beginning on the second year, invoicing will be billed according to the Professional Services Agreement terms (Section 4.2) on a monthly basis.

Installment Plan Approved by both parties will be as follows:

Installment	Event	Amount
1 <sup>st</sup> Installment	Upon Execution	[redacted]
2 <sup>nd</sup> Installment	April 1, 2016	\$ [redacted]
3 <sup>rd</sup> Installment	May 1, 2016	\$ [redacted]
4 <sup>th</sup> Installment	June 1, 2016	\$ [redacted]

\*All payments will be made via ACH. All other terms covered under Professional Services Agreement.

Master Call has indicated that they will retain GSA for 16 states. Several will require registration as a VoIP carrier. GSA will draw from the advance payment for any registrations and seek replenishment on a monthly basis for all registrations and out of pocket fees.

Any other services required for Telecom or general corporate compliance to other jurisdictions will be billed at rate card rates and fees assessed for licenses and annual reports will be billed as pass through. At no time during the first six months shall the retainer fall below [redacted] replenishment of the retainer will be required if one time fees and ongoing compliance draw causes the retainer to fall below that amount and replenishment will be required under funds request.

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866-766-3391x100



## PROFESSIONAL SERVICES AGREEMENT

THIS AGREEMENT is entered into as of February 17, 2016 by and between General Solutions Associates, LLC, a Georgia limited liability company with offices at 6250 Shiloh Rd, Suite 240 Alpharetta, GA 30005 ("GSA"), and Master Call Connections, LLC, a(n) New York corporation with offices at 39 Broadway Suite 1850, New York NY 10006-3012 ("Client", GSA and Client are sometimes referred to individually as a "Party" and collectively as the "Parties").

WHEREAS, GSA is a provider of federal and state public utility commission ("PUC") compliance, state PUC registration, telecommunications compliance auditing, local tax registration, state and local tax compliance, tax rating, federal and state corporate and personal property tax preparation, audit and ancillary services; and

WHEREAS, Client desires to engage the services of GSA on Client's behalf to enable Client to comply with certain federal, state and local PUC and department of revenue ("DOR") requirements; and

WHEREAS, GSA desires to perform such services in accordance with the terms of this Agreement;

Accordingly, the Parties, in consideration of the mutual promises herein and intending to be legally bound, hereby agree as follows:

### 1. SERVICES.

- A. GSA shall provide Client with the services (the "Services") described in the proposal attached hereto (the "Proposal"). The Services will be provided in strict compliance with the terms of the Proposal and of this Agreement. In the event of any discrepancy between this Agreement and the Proposal, this Agreement shall control.
- B. (1) Client acknowledges and understands that the Services (including Services identified as "Tax Filing Services" in the Proposal) are provided by GSA based upon information ("Information") supplied by Client. GSA does not audit, manipulate, aggregate, validate or verify Client's data unless GSA expressly agrees to provide such Services in the Proposal. Client is responsible for the accuracy of all information and is responsible for delivering such information to GSA by the deadlines set forth in the Proposal or in any other written notification from GSA to Client or, if no notification of deadline is provided, by the 5<sup>th</sup> calendar day of the month in which any filing is to be made.
- (2) Client acknowledges and understands that certain of the Services will require GSA to remit payment to a third party on behalf of Client. Client shall, upon demand by GSA, whether pursuant to a GSA invoice or otherwise: (i) remit or otherwise make available to GSA sufficient funds (the "Funds") within the deadline established by GSA to satisfy all of Client's payment obligations and all of Client's fee obligations to GSA for the period specified by GSA; and (ii) at all times during which it is receiving Services, have sufficient Funds in the bank or other account designated by GSA (the "Account") within the deadline established by GSA to satisfy Client's third party payment obligations in their entirety and to satisfy Client's fee payment obligations to GSA.
- (3) GSA shall have the right to allocate the Funds from the Account or from other sources available to GSA in such priorities and for such purposes as GSA in its sole discretion may determine appropriate, including, without limitation, for the purpose of reimbursing GSA for any payments made by GSA hereunder and for the purpose of collecting any fees due GSA hereunder.
- C. In the event Client remits or otherwise makes Funds available to GSA, interest and other amounts earned on such Funds, if any, between the date(s) of GSA's receipt of such Funds from Client or GSA's withdrawal of such Funds from Client's account or other designated bank account and the date(s) such Funds are paid to third parties, will be the property of GSA.

### 2. USE OF THE SERVICE.

- A. Client is solely and exclusively liable for the consequences of any instructions Client may provide GSA, for Client's failure to properly utilize the Services in the manner prescribed by GSA, and for Client's failure to supply accurate and timely information.
- B. Client shall use the Services in accordance with such policies as may be established by GSA from time to time, as communicated by GSA to Client.
- C. Client shall use the Services only for its own internal business purposes and will not sell or otherwise provide, directly or indirectly, any of the Services or work product produced by GSA in connection with the Services ("Work Product") or any portion thereof to any third party.
- D. Client shall be responsible for reviewing all disbursement records and other work product for validity and accuracy according to Client's records, including but not limited to the "Held Liability Report," and Client will notify GSA of any discrepancies promptly after Client becomes aware of such discrepancies (but in any case before relying on any such disbursement records or reports).



- E. Client shall promptly forward, by certified mail or by express courier, all notices received by Client regarding the Services, including but not limited to, payment deficiencies, non-filing notices, new filing requirements, and EFT, EDI, or prepayment requirements or procedural changes. GSA will not be responsible for additional penalties or interest related to notices received by Client which are not forwarded to GSA within 48 Hours of receipt or no more than 7 days from the notice date or by any applicable deadline referenced by the jurisdiction therein, whichever is sooner. GSA will respond to or otherwise address all notices received from Client within 48 hours of receipt. The notices will be prioritized internally and be dealt with in order of priority. All Services related to informational notices handled by GSA shall be charged the rates set forth in the Proposal.
3. **WARRANTY.** Subject to Client's fulfillment of its obligations hereunder, GSA hereby represents and warrants to Client that all of the Services will be performed in accordance with applicable law, including all filing deadlines promulgated thereunder. **OTHER THAN THIS EXPRESS WARRANTY, GSA MAKES NO WARRANTY OF ANY KIND, WHETHER EXPRESS OR IMPLIED, INCLUDING BUT NOT LIMITED TO, ANY IMPLIED WARRANTY OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE, WITH RESPECT TO THE SERVICES OR ANY OTHER PRODUCT OR SERVICE PROVIDED BY GSA TO CLIENT.**
4. **FEES; TAXES; PAYMENTS.**
- A. **Payment for Services.** Client shall pay for the Services at the rates specified in the Proposal as invoiced by GSA in accordance with Section 4.B below. All payments to GSA shall be in addition to any Funds deposited or required to be deposited by Client pursuant to any provision of this Agreement.
- B. **Payment of GSA Invoices.** GSA shall submit invoices for Services, including a request for Funds (which may be part of the invoice or may be submitted separately), not more often than monthly. All invoices, including Funds requests, shall be paid by Client within five (5) days of receipt, by credit card or in cash. Should Client fail to pay any fees when due under this Agreement, Client shall be charged, and shall pay interest at the rate of 1.5% per month until such delinquent amounts are paid (provided, that such interest charge shall not exceed the maximum interest rate allowed by law). Client shall reimburse GSA for any and all expenses GSA may incur, including reasonable attorneys' fees, in taking action to collect any amounts due GSA hereunder. In the event that any Client check is returned for insufficient funds, Client shall pay a processing fee of \$35, in addition to any other late charges that may accrue hereunder.
- C. **Service Fee Deposit.** GSA reserves the right to request a Deposit. If requested, Client shall pay to GSA a deposit equal to one (1) month's estimated Service fees (the "Deposit"). GSA shall retain the Deposit for the Term of the agreement, but shall have no obligation to pay interest thereon, may commingle it with other funds and shall have no obligation to retain it in a separate account. If Client fails to pay any amount when due hereunder, then GSA may apply all or any portion of any remaining Deposit in complete or partial satisfaction of Client's obligations hereunder, and, upon GSA's written notice, Client shall replenish the Deposit. Upon the expiration or termination hereof, the Deposit shall be applied to any outstanding obligations of Client hereunder and GSA shall return the remaining Deposit to Client. Client may choose to provide GSA with a pre-approved credit card authorization form to utilize for all payments in lieu of a Deposit.
- D. **Grace Period.** Client will have a one-month grace period to "startup" service, but monthly billing will begin no later than sixty (60) days following contract signing or successful Client intake.
5. **TERM AND TERMINATION; DEFAULT BY CLIENT; REMEDIES UPON DEFAULT.**
- A. This Agreement shall have an initial term of one (1) year, which term shall automatically renew for successive but separate one-year terms (each a "Term") until terminated by either Party giving the other Party written notice of termination not less than sixty (60) days before the expiration of the then-current Term (the "Termination Period"). During the Termination Period, whether client utilizes the services contracted for, GSA will present invoices equivalent to, at a minimum, the previous monthly service fees of the client. Fees May increase for each renewal period by an amount equal to the then applicable contract fee multiplied by one (1) plus the published PPI for the year under report for "Tax Preparation and Planning Services". Notwithstanding any provision of this Agreement to the contrary, Client may terminate this Agreement at any time upon sixty (60) days prior written notice to GSA.
- B. In the event Client is at any time in breach of any of its obligations hereunder, including without limitation its obligation to deposit Funds upon request or pay invoices due, GSA may, at its sole and absolute discretion, immediately terminate this Agreement or the Services to which such breach is applicable. In such case, GSA shall have no further obligations hereunder with respect to the terminated Services. If any or all of the Services are terminated by GSA, the obligations of Client hereunder shall survive such termination and Client shall immediately: (i) pay any and all fees and charges invoiced by GSA or otherwise due GSA under the terms of this Agreement for all Services; (ii) reimburse GSA for all payments made by GSA hereunder in anticipation of receiving sufficient Funds from Client on Client's behalf to any third party; and (iii) become solely responsible for all of Client's third party payment obligations contemplated by the provision of Services to Client by GSA then or thereafter due (including, in the case of Liability Filing Services, all related penalties and interest).



- 6. LIMITATION OF LIABILITY.**
- A. With respect to **Liability Filing Services only**, based upon the information supplied by Client, as specified in Section 1(B)(1) hereof, and provided that Client has fully complied with its obligations hereunder, GSA shall be responsible for making all applicable **Liability deposits and Liability return filings**. GSA's sole liabilities to Client or any third party for claims, notwithstanding the form of such claims (e.g. contract, negligence or otherwise) arising from an error in interpretation of federal, state and/or local laws, rules or regulations or errors or omissions (other than interpretive errors or omissions) in **Filing Services** provided or to be provided by GSA hereunder shall be to (i) pay any penalties or similar charges relating to such error or omission; (ii) furnish a correct report or data and to correct any of Client's files or agency filings; and (iii) pay any interest charges if and only if GSA has debited or received Funds into the Client's designated disbursement account for the associated Liabilities and is holding such monies prior to the occurrence of such error or omission and client has not breached under Section 7(B). In all cases, and irrespective of any error or omission by GSA, Client shall be responsible for any additional Liabilities payable upon correction of such errors or omissions including loss of any **Vendors Discounts**. **Vendors Discounts** are credits to tax collected and owed by client awarded to clients for timely filing. GSA will make its best effort to claim **Vendors Discounts**, however, GSA assumes no liability for **Vendors Discounts** not taken, or loss due to late filings or filing errors as a result of failure to perform by GSA or Client. Client assumes responsibility for any and all audits including costs to defend against audits, penalties or interest as a result of an audit, and any costs resulting with additional compliance with audit results.
- B. GSA's sole liability under this Agreement for money damages resulting from claims made by Client arising from or related to fraudulent or dishonest acts or omissions of GSA's officers, employees or agents in performing the **Services** hereunder shall be limited to the loss of funds caused solely by such fraudulent or dishonest acts or omissions.
- C. Other than liabilities with respect to **Filing Services** which are addressed in Section 6.A, GSA's total liability for any claim(s) under this Agreement will not exceed an amount equal to the total fees actually paid by Client to GSA for the services during the twelve (12) month period immediately preceding the event from which such liability is derived.
- D. GSA shall not have any monetary liability under this Agreement for any damages resulting from claims made by Client or any third party arising from or related to any and all causes arising from or related to any third party computer software including but not limited to rate tables and/or decision logic.
- E. The provisions of this Section 6 allocate the risks of this Agreement between GSA and Client and GSA's pricing for the **Services** reflects this allocation of risks and the limitation of liability specified herein. In no event will GSA be responsible for special, punitive, indirect, incidental or consequential damages even if GSA has been advised of the possibility of such damages. This Section 6 sets forth the full extent of GSA's liability under this Agreement (monetary or otherwise) for any cause or action, regardless of the form in which any such claim or action may be asserted against GSA (e.g. contract, negligence or otherwise), and sets forth Client's sole and exclusive remedies.
- 7. CONFIDENTIALITY OF CLIENT FILES; FILE SECURITY AND RETENTION.**
- A. Client files shall remain the exclusive property of Client. GSA shall treat as confidential and shall not disclose or otherwise make available any Client files to any person other than employees of GSA with a need to know the information contained therein, unless otherwise required to do so by local, state and/or federal authorities or by law. If GSA is required or directed to provide Client files to any local, state and/or federal authority or by a Court, GSA will notify Client of the required disclosure and will provide Client with the opportunity to challenge any disclosure of Client files to any local, state and/or federal authority, or by Court order, all costs associated with any such legal challenge or legal defense shall be borne exclusively by Client. GSA will instruct its employees with access to the Client files to keep the same confidential by using the same care and discretion that GSA uses with respect to its own confidential property and trade secrets.
- B. GSA will take reasonable precautions to prevent the loss of or alteration of source documents of information delivered by Client or Client's agents to GSA, but GSA cannot guarantee against any such loss or alteration. Accordingly, Client will, to the extent it deems necessary, keep copies of all source documents of the information delivered to GSA or input by Client into the GSA system and will maintain a procedure external to the GSA system for the reconstruction of lost or altered Client source documents.
- C. GSA will retain the Client files held by GSA in the GSA system in accordance with GSA's then prevailing records retention policies for the **Services**. At Client's request and provided GSA has been paid for all **Services** as set forth in Section 4 above, GSA will provide Client, in a standard GSA format and at GSA's then standard rates for such format, with any and all of the Client files requested by Client which are then in GSA's possession.
- D. Notwithstanding the foregoing, GSA may use the Client files in the compilation of statistical data in which the Client files are not identifiable, which statistical data shall be the property of GSA. GSA shall have the right to use, sell and distribute such statistical data.
- 8. GENERAL.**
- A. **Assignment.** This Agreement shall not be assigned by either Party to any other person or entity without the express written consent of the other Party.



- B. **Entire Agreement.** This Agreement together with the Proposal and any other attachments hereto constitutes the entire understanding between GSA and Client with respect to the subject matter contained herein and supersedes and cancels all other prior agreements and understandings whether written or oral.
- C. **Waiver.** No waiver or modification of this Agreement, the Proposal, any attachments or any provisions contained herein or therein shall be valid unless in writing and duly executed by both Parties. The failure of either Party to insist upon strict adherence to any one or more of the covenants and restrictions in this Agreement on one or more occasions shall not be construed as a waiver or deprive the Party of the right to require strict compliance thereafter with the same or any other provision of this Agreement.
- D. **Consent to Jurisdiction.** In the event that any Party hereto shall bring any action, suit or other proceeding against the other Party in connection with this Agreement, the venue and jurisdiction for any such action, suit or other proceeding will be the state of domicile of the defending Party, if filed in state court, or if filed in federal court, the federal jurisdiction nearest to the defending Party.
- E. **Severability.** In the event any provision of this Agreement is found to be invalid or unenforceable, such finding shall not affect the validity and enforceability of any other provision of this Agreement.
- F. **Force Majeure.** Neither Party shall be liable for any default or delay in the performance of any of its obligations hereunder if such default or delay is caused, directly or indirectly, by fire, flood, storms, earthquake, electrical disturbances, the elements, or other such occurrences; labor disputes, strikes or lockouts; wars (declared or undeclared), rebellions or revolutions in any country; riots or civil disorder; accidents or unavoidable casualties; interruptions of transportation or communications facilities or delays in transit or communication; internet disruptions; computer viruses and bugs; changes in laws, rulings, regulations, decisions or requirements, whether valid or invalid, formal or informal, of any government, tribunal or government agency, board or official; or any other cause, whether similar or dissimilar to those enumerated herein, beyond GSA's reasonable control. This clause shall not negate the payment of any fees due GSA for Services performed up to and including the date of any of the above.
- G. **Notice.** Any notice required herein shall be in writing and sent by certified U.S. mail, postage prepaid, addressed to the Party receiving the notice at the address stated in the opening paragraph of this Agreement. The Parties may from time to time change their address upon written notice to the other Party.
- H. **Relationship of GSA and Client.** GSA and Client acknowledge and agree that GSA is an independent contractor and not an employee, agent, joint venture or partner for any purpose. Client expressly acknowledges and agrees GSA does not have a fiduciary relationship to Client and bears no fiduciary obligation to Client.

IN WITNESS WHEREOF the Parties have entered into this Agreement as of the date first set forth above.

Master Call Connections, LLC :  
Signature: *Rouslan Tsoutiev*  
Name: Rouslan Tsoutiev  
Title: CEO

General Solutions Associates, LLC:  
Signature: *Matt LaHood*  
Name: Matt LaHood  
Title: CEO





**Global Strategic Accountants, LLC**

6250 Shiloh Road  
Suite 240  
Alpharetta, GA 30005

# Invoice

Date	Invoice #
3/9/2017	MC030917

*Redacted*

<b>Bill To</b>
Master Call 39 Broadway Suite 1850 New York, NY 10006-3012

P.O. No.	Due Date	Terms
	3/9/2017	

Quantity	Description	Rate	Amount
2	46893 SOS Registrations for: IL, WA - JB	00	
2	46893 SOS Annual Report Compliance and Registered Agent Bundle for: IL, WA	00	

Phone #	Fax #	E-mail
678-648-4154		<a href="mailto:linda@gsaudits.com">linda@gsaudits.com</a>

<b>Total</b>	\$ 0
<b>Payments/Credits</b>	
<b>Balance Due</b>	\$