

# WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

## APPLICATION FOR MITIGATION OF PENALTIES

**NOTE:** This form must be completed, signed, and received by the Commission within 15 days of your receipt of this form.

I have read and understand RCW 9A.72.020, which states that making false statements under oath is a class B felony (printed below). I am over the age of 18, am competent to testify to the matters set forth below and I have personal knowledge of those matters. I hereby make, under oath, application for mitigation of the penalties (as described in the attached Notice of Penalties), for the following reasons:

The 2004 Annual Report was completed late on 05/28/05 and submitted. We received notice from our compliance service that your state had not received it. It was resubmitted. Please see the accompanying emails and copies of the original report and the resubmission.

It is our request that the \$100<sup>00</sup> assessed penalty be withdrawn and no enforcement be enacted.

We have also complied with the necessary amendments for name change however, our address is still listed incorrectly so we do not receive notices or other info in a timely manner.

I declare under penalty of perjury under the laws of the State of Washington that the foregoing is true and correct.

Dated: 12/13/2005 [month/day/year], at Irving TX [city, state]

Signature of Applicant



Cynbol Glynn  
Controller

RCW 9A.72.020:

"Perjury in the first degree. (1) A person is guilty of perjury in the first degree in any official proceeding he makes a materially false statement which he knows to be false under an oath required or authorized by law. (2) Knowledge of the materiality of the statement is not an element of this crime, and the actor's mistaken belief that his statement was not material is not a defense to a prosecution under this section. (3) Perjury in the first degree is a class B felony."

**RECEIVED**

DEC 19 2005

**FINANCIAL SERVICES**

SERVICE DATE

DEC 06 2005

**WASHINGTON UTILITIES AND TRANSPORTATION  
COMMISSION**

**NOTICE OF PENALTIES INCURRED AND DUE FOR VIOLATIONS  
OF LAWS RULES AND REGULATIONS**

PENALTY ASSESSMENT NO: UT-051707

PENALTY AMOUNT: \$ 100.00

**TELECOMMUNICATIONS COMPANY:**

Maskina Communications, Inc. f/k/a Transcom Communications, Inc.

~~1925 West John Carpenter Fwy, Suite 500~~ 8445 Freeport Pkwy #650

Irving, TX 75063

The Commission believes that you have committed one or more violations of Washington Utilities and Transportation rules; specifically WAC 480-120-303, which requires competitively classified telecommunications companies to file annual reports with the Commission no later than May 1 each year. Despite repeated notice of this obligation, you did not file an annual report until September 26, 2005. As a result, the Commission hereby notifies you that it has assessed penalties against you in the amount of \$100.00. The basis for the penalty assessment is as follows:

On March 9, 2005, the Commission mailed 2004 Annual Report forms and 2005 Regulatory Fee packets to local and competitive telecommunications companies registered in Washington State. A letter signed by Executive Secretary Carole Washburn instructed companies to file annual reports by May 1, 2005.

Companies requesting an extension were asked to do so prior to May 1, providing a reason for the requested extension.

On June 3, 2005, a letter signed by Carole Washburn was sent to each telecommunications company that had not filed an annual report by May 1, 2004. The letter stated that Staff intended to recommend enforcement action, including possible penalties and/or suspension or revocation of authority, for any company that failed to file a completed annual report by July 1, 2005.

Penalties are due and payable upon receipt of this penalty notice. If for any reason you believe the violations described did not occur, you may request a hearing to contest the occurrence of the violations. If you have an explanation as to why the violations occurred, or have other facts you believe the Commission should have considered, RCW 80.04.405 provides that you may make application for mitigation of this penalty.

To do so, complete the enclosed mitigation form and return it to the Washington Utilities and Transportation Commission, Post Office Box 47250, Olympia, Washington 98504-7250, within FIFTEEN (15) days of your receipt of this penalty notice. You may, although you are not required to, present your request for mitigation at a hearing. The Commission will consider your plea and notify you of its determination.

If you request a hearing to contest either the occurrence of the violations or the amount of the penalty, please state why you believe a hearing is called for in your circumstances. Failure to request a hearing to contest the occurrence of the violations or the amount of the penalty, return the mitigation plea, or pay the amount due within 15 days will cause the Commission to refer this matter to the Office of the Attorney General for collection. Suit may then be brought against you and after trial, judgment may be entered against you.

DATED at Olympia, Washington and effective this ~~5<sup>th</sup>~~ day of December 2005.

  
MARK H. SIDRAN, Chairman

  
PATRICK OSHIE, Commissioner

  
PHILIP JONES, Commissioner



## INSTRUCTION SHEET

**JURISDICTION:** WASHINGTON  
**REPORT:** LOCAL AND COMPETITIVE TELECOM COMPANIES ANNUAL REPORT

- 1) SIGNATURE:
- 2) INSTRUCTIONS

The report must be signed by an officer  
Please return the report, company balance sheet  
and income statement and a check in the amount  
from line 9 to:

*fx*

Washington Utilities and Transportation Commission  
PO Box 47250  
Olympia WA 98504-7250

**NOTE:** Make check to "Washington Utilities and Transportation Commission"

The attached report was prepared on: 04/22/2005  
The attached report is due on: 05/01/2005  
The attached report was completed by: Maxine Paul/TCS  
If you have any questions regarding the attached report, please contact me directly.

☎ 678.775.2244  
☎ 888.603.3300  
☎ 800.753.8047

1720 Windward Concourse • Suite 250 • Alpharetta, GA 30005

[www.tcsteam.com](http://www.tcsteam.com)

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# TELECOMMUNICATIONS COMPANIES ANNUAL REPORT

Transcom Communications, Inc.  
1925 West John Carpenter Freeway  
Suite 540  
Irving TX 75063

Full name and address of Company

Correct name and address, if different than shown

## WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION for the YEAR ENDED DECEMBER 31, 2004

### SECTION 1

INQUIRIES CONCERNING THIS ANNUAL REPORT SHOULD BE ADDRESSED TO:

NAME: Maxine Paul/TCS TITLE: Compliance Analyst  
ADDRESS: 1720 Windward Concourse Suite 250  
CITY: Alpharetta STATE: GA ZIP: 30005  
TELEPHONE: 678-775-2252 FAX: 678-775-2249 E-MAIL: mpaul@tcsteam.com

The company must notify the Commission, in writing, of any changes to the above information.

### SECTION 2

TYPE OF PAYMENT - DO NOT SEND CASH IN THE MAIL

Check  Money Order  AMEX  Visa  MasterCard

For Commission Use Only

Credit Card Authorization #: \_\_\_\_\_

Credit Card Number:

Expiration Date  
Month/Year

CERTIFICATION: I, the undersigned, under penalty for false statement, certify that the information is true, valid and correct, that I am authorized to execute on behalf of the applicant, and that I agree to pay the above total amount according to card issuer agreement.

Name (Printed) Jeff Becker  
Signature [Handwritten Signature]

Title VP  
Date 12/29/05

For Commission Use Only

Reception Number: \_\_\_\_\_ 001-111-02-68-170-11: \_\_\_\_\_ Reference Number: \_\_\_\_\_  
001-111-02-68-170-01: \_\_\_\_\_ 001-111-02-68-032-05: \_\_\_\_\_

Original to be mailed to the Washington Utilities and Transportation Commission, PO Box 47250, Olympia, WA 98504-7250  
Web Site: www.wutc.wa.gov

**SECTION 3**

1. Provide the following supplemental documents with this annual report:

Income statement

Balance sheet

Additional information if required under WAC 480-120-304 (e) (i), (ii), (iii)

2. Washington Unified Business Identifier (UBI) No.: 602 260 948 UT-030033  
*(If you do not know your UBI Number, please contact the Department of Licensing at (360)664-1400)*

3. Does your company provide operator services (automated or live assistance to customers in completing or billing a telephone call) at a call aggregator location, such as at a pay phone?  Yes  No

4. Does your company provide local exchange services in Washington?  Yes  No

▪ If no, proceed to Section 4.

▪ If yes, the following instructions apply:

a. If your company filed Form 477 (federal filing deadline of March 1, 2005) with the Federal Communications Commission for its Washington operations, proceed to Section 4. The WUTC will obtain a copy of the company's Form 477 directly from the FCC.

b. If the company did not file FCC Form 477 for its Washington operations, complete the following:

Washington State Data as of December 31, 2004

➤ Voice telephone service provided to end users.

1. Total lines and channels you provided to end users.

➤ Voice telephone service provided to other communications carriers, categorized by:

2. Lines and channels that you provided under a Total Service Resale arrangement.

3. Lines and channels you provided under other resale arrangements, such as resold Centrex.

(a)  
Total voice-grade equivalent lines and voice-grade equivalent wireless channels in service

**SECTION 4**  
**CERTIFICATION**

I certify that I, \_\_\_\_\_, the responsible account officer for  
Transcom Communications, Inc. \_\_\_\_\_ have examined the foregoing report; that,  
to the best of my knowledge, information and belief, all statements of fact contained in said report are true and  
said report is a correct statement of the business and affairs of the above-named respondent in respect to each  
and every matter set forth therein during the period from January 1, 2004, to December 31, 2004, inclusive.

Name (Printed) Jeff Becker Title VP

Signature  Date 5/28/05

**REGULATORY FEE CALCULATION SCHEDULE**

Company Name Transcom Communications, Inc. Annual Report Year 2004

In accordance with chapter 80.24.010 RCW "Regulatory Fees", the Commission requires Telecommunication companies to file reports of gross intrastate operating revenue and pay fees on that revenue. Every company subject to regulation shall file with the Commission a statement under oath showing its gross intrastate operating revenue from operations for the preceding year and pay to the Commission a fee as instructed below.

1	Total Gross Intrastate Operating Revenue **			1	\$ 159.28
2	Less Non Fee-Paying Revenue			2	\$
3	Balance-Adjusted Gross Intrastate Operating Revenue (subtract line 2 from 1)			3	\$ 159.28
4	Regulatory Fee Calculations:			4	
4a	If line 3 is UNDER \$20,000, Enter ZERO (Filing ZERO indicates schedule is complete)			4a	\$ 0.00
4b	If line 3 is BETWEEN \$20,000 and \$50,000-enter amount from line 3 (Filing BETWEEN \$20,000 and \$50,000 indicates schedule is complete. If filing after May 1st go to Line 6)	4b	\$	x .1 % (.001) =	\$
4c	If line 3 is OVER \$50,000-enter amount from line 3	4c	\$		
4d	First \$50,000 is subject to .1% regulatory fee	4d	\$ 50,000.00	x .1 % (.001) =	\$
4e	Adjustment of Gross Intrastate Operating Revenue (subtract Line 4d from 4c)	4e	\$	x .19% (.0019) =	\$
5	Total Regulatory Fees owed (enter line 4b, or add 4d and 4e)			5	\$ 0.00
				Agency Use Only	001-111-02-68-170-01
<b>Complete Lines 6 through 9 if filing after May 1st</b>					
6	Penalties on Regulatory Fees filed after May 1st			6	
6a	Total Penalties on Regulatory Fees owed - enter amount from line 5	6a	\$	x 2 % (.02) =	\$
7	Interest on Regulatory Fees filed after May 1st			7	
7a	Amount from line 5 _____ x Number of months past May _____ x 1% (.01) =			7a	\$
8	Total Penalties and Interest owed (add lines 6a and 7a)			8	\$
				Agency Use Only	001-111-02-68-170-11
9	Total Regulatory, Penalty and Interest Fees Due (add lines 5 and 8)			9	\$ 0.00

\*\* Note: Gross Washington intrastate operating revenue is defined as all revenue collected for the year from rates under tariffs, price lists, and/or contracts on file at the Washington Utilities and Transportation Commission. The revenues subject to the Commission's regulatory fees are gross Washington intrastate operating revenues before deductions for uncollectibles, unbillables, subscriber/aggregator commissions or the payment of site charges and state and federal taxes, i.e. "Gross Revenues" means before any deductions from Revenue Receipts.



**Maskina Communications, Inc. (formerly Transcom Comm. Inc.)**

**Profit & Loss**

January through December 2004

	<u>Jan - Dec 04</u>
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
Call Charges	29,924,204.86
Monthly Recurring Charges	1,178,276.32
Multiplex Services	40,000.00
Non Recurring Charges	67,207.07
Processing Fees	134,365.01
Sales Discounts/Disputes	<u>-42,221.98</u>
<b>Total Income</b>	<b>31,301,831.28</b>
<b>Cost of Goods Sold</b>	
Call Costs - Debt/Tandem	22,335,299.30
Call Costs - TES	4,330,628.04
Monthly Recurring Costs	817,632.52
MRC - TES	899,291.56
Non Recurring Costs	18,370.60
Telecom Supplies	<u>3,774.19</u>
<b>Total COGS</b>	<b><u>28,502,996.21</u></b>
<b>Gross Profit</b>	<b>2,798,835.07</b>
<b>Expense</b>	
Agent Commissions	221,788.51
Bad Debt Expense	190,897.98
Bank Service Charges	20,873.18
Commercial Vehicle Expense	14,583.14
Consulting & Billing Fees	118,581.68
Contracted Services	193,013.54
Dues and Subscriptions	17,397.39
Education and Training	2,587.68
Equipment Rent	156,072.69
Insurance	16,002.67
Management Fees	2,860,250.00
Marketing & Promotional	8,020.92
Miscellaneous	-5.90
Office Equipment	1,780.18
Office Expenses	18,489.53
Office Rent	52,643.55
Payroll Expenses	141,499.36
Payroll Taxes	12,917.05
Pension Expense	2,705.32
Postage and Shipping	20,979.30
Professional Fees	66,934.44
Profit Sharing Expenses	80,000.00
Regulatory Costs	40,029.08
Rent - Facilities	272,444.10
Support Licenses	35,914.10
Taxes	102,085.62
Telephone	89,751.99
Travel & Entertainment	184,504.82
Utilities	<u>12,171.00</u>
<b>Total Expense</b>	<b><u>4,744,872.92</u></b>
<b>Net Ordinary Income</b>	<b>-1,946,037.85</b>
<b>Other Income/Expense</b>	
<b>Other Income</b>	
Interest Income	0.00
Sale of Enterprise Customers	<u>750,000.00</u>
<b>Total Other Income</b>	<b>750,000.00</b>
<b>Other Expense</b>	
Depreciation Expense	359,346.24
Income Taxes	92,000.00
Interest Expense	7,484.24
Litigation Settlement	<u>35,000.00</u>
<b>Total Other Expense</b>	<b><u>493,830.48</u></b>
<b>Net Other Income</b>	<b><u>256,169.52</u></b>
<b>Net Income</b>	<b><u><u>-1,689,868.33</u></u></b>

sent both times

**Maskina Communications, Inc. (formerly Transcom Comm. Inc.)**

**Balance Sheet**

As of December 31, 2004

	<u>Dec 31, 04</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
Checking - Bank Of Texas	278,732.93
Merchant - Bank of Texas	<u>-75.58</u>
<b>Total Checking/Savings</b>	278,657.35
<b>Accounts Receivable</b>	
Accounts Receivable	998,044.96
<b>Total Accounts Receivable</b>	<u>998,044.96</u>
<b>Other Current Assets</b>	
Note Receivable-TES for Source	40,000.00
Pre-paid Telecom Services	53,678.16
Prepaid - Carrier Deposit	54,513.46
Prepaid Expenses	9,387.00
Undeposited Funds	<u>7,080.59</u>
<b>Total Other Current Assets</b>	<u>164,659.21</u>
<b>Total Current Assets</b>	1,441,361.52
<b>Fixed Assets</b>	
Computer Equipment	513,177.62
Office Furniture & Equipment	40,003.08
Software Costs	940,781.25
Telecommunications Equipment	681,029.59
Accumulated Depreciation	<u>-987,658.57</u>
<b>Total Fixed Assets</b>	<u>1,187,332.97</u>
<b>Other Assets</b>	
Deposits	22,445.20
Note Receivable - Source	<u>30,000.00</u>
<b>Total Other Assets</b>	<u>52,445.20</u>
<b>TOTAL ASSETS</b>	<u><u>2,881,139.69</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
Accounts Payable	1,624,503.02
<b>Total Accounts Payable</b>	<u>1,624,503.02</u>
<b>Other Current Liabilities</b>	
Accrued Audit Fee	36,666.67
Accrued Expenses	478,348.27
Accrued Interest	1,068.36
Accrued Telecom Charges	829,721.43
Customer Deposits	28,600.00
Note Payable - Maskina AS	350,000.00
Payable to Maria Yip	10,000.00
Taxes Payable	<u>28,085.42</u>
<b>Total Other Current Liabilities</b>	<u>1,762,670.15</u>
<b>Total Current Liabilities</b>	3,387,173.17
<b>Long Term Liabilities</b>	
Deferred Income Taxes	244,000.00
<b>Total Long Term Liabilities</b>	<u>244,000.00</u>
<b>Total Liabilities</b>	3,631,173.17
<b>Equity</b>	
Capital Stock	611.70
Paid in Capital	1,213,996.25
Retained Earnings	-474,783.10
Net Income	<u>-1,689,868.33</u>
<b>Total Equity</b>	<u>-950,033.48</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>2,881,139.69</u></u>

**REGULATORY FEE CALCULATION SCHEDULE**

Company Name Transcom Communications, Inc. Annual Report Year 2004

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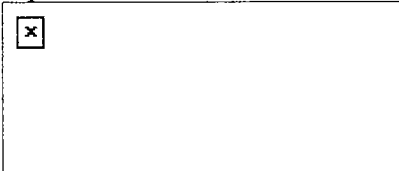
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**Connie Kelsey**

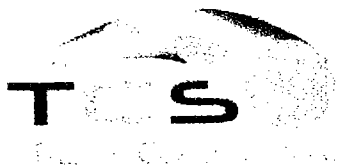
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**From:** mpaul@tcsteam.com  
**Sent:** Friday, September 16, 2005 11:10 AM  
**To:** connie.kelsey@maskina.com  
**Subject:** WA WUTC Annual Report

Hey Connie,  
Please confirm that you've sent this report. They have you listed as delinquent because supposedly this report hasn't been received.



**Maxine D. Paul**  
**Compliance Analyst**  
1720 Windward Concourse, Suite 250  
Alpharetta, GA 30005  
[P] 678.775.2252  
[P] 888.603.3300  
[F] 678.775.2249  
mpaul@tcsteam.com  
(See attached file: 2004\_WA\_WUTC\_Annual\_Report.pdf)



## INSTRUCTION SHEET

**JURISDICTION: WASHINGTON**  
**REPORT: LOCAL AND COMPETITIVE TELECOM COMPANIES ANNUAL REPORT**

- 1) SIGNATURE: The report must be signed by an officer  
2) INSTRUCTIONS Please return the report, company balance sheet and income statement and a check in the amount from line 9 to:

Washington Utilities and Transportation Commission  
PO Box 47250  
Olympia WA 98504-7250

**NOTE:** Make check to "Washington Utilities and Transportation Commission"

*resent  
9-22*

The attached report was prepared on: 04/22/2005  
The attached report is due on: 05/01/2005  
The attached report was completed by: Maxine Paul/TCS  
If you have any questions regarding the attached report, please contact me directly.

678.775.2244  
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1720 Windward Concourse Suite 250 Alpharetta, GA 30005  
[www.tcsteam.com](http://www.tcsteam.com)

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**TELECOMMUNICATIONS COMPANIES  
ANNUAL REPORT**

Transcom Communications, Inc.  
1925 West John Carpenter Freeway  
Suite 540  
Irving TX 75063

---

Full name and address of Company

*Meskina Communications Inc  
8445 Freeport Pkwy Ste 650  
Irving TX 75063*

---

Correct name and address, if different than shown

**WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION  
for the YEAR ENDED DECEMBER 31, 2004**

**SECTION 1**

INQUIRIES CONCERNING THIS ANNUAL REPORT SHOULD BE ADDRESSED TO:

NAME: Maxine Paul/TCS TITLE: Compliance Analyst  
 ADDRESS: 1720 Windward Concourse Suite 250  
 CITY: Alpharetta STATE: GA ZIP: 30005  
 TELEPHONE: 678-775-2252 FAX: 678-775-2249 E-MAIL: mpaul@tcsteam.com

The company must notify the Commission, in writing, of any changes to the above information.

**SECTION 2**

TYPE OF PAYMENT - DO NOT SEND CASH IN THE MAIL

Check  Money Order  AMEX  Visa  MasterCard

Credit Card Number:											Expiration Date Month/Year		

CERTIFICATION: I, the undersigned, under penalty for false statement, certify that the information is true, valid and correct, that I am authorized to execute on behalf of the applicant, and that I agree to pay the above total amount according to card issuer agreement.

Name (Printed) Jeff Becker Title VP COO  
 Signature [Signature] Date 08/31/05

*For Commission Use Only*

Reception Number: \_\_\_\_\_ 001-111-02-68-170-11: \_\_\_\_\_ Reference Number: \_\_\_\_\_  
 001-111-02-68-170-01: \_\_\_\_\_ 001-111-02-68-032-05: \_\_\_\_\_

Original to be mailed to the Washington Utilities and Transportation Commission, PO Box 47250, Olympia, WA 98504-7250  
 Web Site: [www.wutc.wa.gov](http://www.wutc.wa.gov)

**SECTION 3**

1. Provide the following supplemental documents with this annual report:

- Income statement
- Balance sheet
- Additional information if required under WAC 480-120-304 (e) (i), (ii), (iii)

2. Washington Unified Business Identifier (UBI) No.: 602 260 948 UT-030033  
*(If you do not know your UBI Number, please contact the Department of Licensing at (360)664-1400)*

3. Does your company provide operator services (automated or live assistance to customers in completing or billing a telephone call) at a call aggregator location, such as at a pay phone?  Yes  No

4. Does your company provide local exchange services in Washington?  Yes  No

- If no, proceed to Section 4.
- If yes, the following instructions apply:
  - a. If your company filed Form 477 (federal filing deadline of March 1, 2005) with the Federal Communications Commission for its Washington operations, proceed to Section 4. The WUTC will obtain a copy of the company's Form 477 directly from the FCC.
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Washington State Data as of December 31, 2004

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1. Total lines and channels you provided to end users.

➤ Voice telephone service provided to other communications carriers, categorized by:

2. Lines and channels that you provided under a Total Service Resale arrangement.

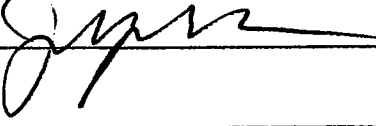
3. Lines and channels you provided under other resale arrangements, such as resold Centrex.

(a)  
Total voice-grade  
equivalent lines  
and voice-grade  
equivalent  
wireless channels  
in service

**SECTION 4**  
**CERTIFICATION**

I certify that I, Jeff Becker, the responsible account officer for Transcom Communications, Inc. have examined the foregoing report; that, to the best of my knowledge, information and belief, all statements of fact contained in said report are true and said report is a correct statement of the business and affairs of the above-named respondent in respect to each and every matter set forth therein during the period from January 1, 2004, to December 31, 2004, inclusive.

Name (Printed) Jeff Becker Title VP COO

Signature  Date 9/22/05