

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

PENALTY ASSESSMENT, Docket No. UT-060977

PLEASE NOTE: You must complete and sign this document, and send it to the Commission within 15 days after you receive the penalty assessment. Use additional paper if needed.

I have read and understand RCW 9A.72.020 (printed below), which states that making false statements under oath is a class B felony. 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, the following statements.

- [] 1. Payment of penalty. I admit that the violation occurred and enclose \$100 in payment of the penalty.
[] 2. Request for a hearing. I believe that the alleged violation did not occur, based on the following information, and request a hearing for a decision by an administrative law judge:

RECEIVED

JUL 20 2006

WASH. UT. & TP. COMM

RECEIVED
SECOND FLOOR
05 JUL 20 AM 8:11
STATE OF WASHINGTON
UTIL. AND TRANSPORTATION COMMISSION

- [X] 3. Application for mitigation. I admit the violation, but I believe that the penalty should be reduced for the reason(s) set out below.

[] a) I ask for a hearing for a decision by an administrative law judge

OR [X] b) I waive a hearing and ask for an administrative decision on the information I present here.

IBFA has no record of receipt of the tax packet. 2005 was the first of operation. IBFA's total intrastate operating revenue was \$3952. therefore there was no tax due. Since there was no tax due, a \$100 penalty seems excessive.

I declare under penalty of perjury under the laws of the State of Washington that the foregoing, including information I have presented on any attachments, is true and correct.

Dated: 7-12-06 [month/day/year], at Elk Grove, IL [city, state]

James Grabowski
Name of Respondent (company) - please print

James Grabowski
Signature of Applicant

RCW 9A.72.020:

"Perjury in the first degree. (1) A person is guilty of perjury in the first degree if 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."

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TELECOMMUNICATIONS COMPANIES RECEIVED

ANNUAL REPORT

JUL 20 2006

WASH. UT. & TP. COMM.

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, 2005

SECTION 1

INQUIRIES CONCERNING THIS ANNUAL REPORT SHOULD BE ADDRESSED TO:

NAME: James Grabowski TITLE: V.P.
 ADDRESS: 1850 Howard ST UNIT C
 CITY: Elk Grove Village STATE: IL ZIP: 60007
 TELEPHONE: 847-685-8600 FAX: 847-685-8650 E-MAIL: Jimg@countryconnect.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

**NO MONIES
ENCLOSED**

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) James Grabowski

Title V.P.

Signature James Grabowski

Date 7-12-06

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

COPY

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.: 602 490 343
(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, 2006) 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, 2005

➤ Voice telephone service provided to end users.

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

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

➤ 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.

SECTION 4
CERTIFICATION

I certify that I, James Grabowski, the responsible account officer for JBA Acquisition Company, LLC 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, 2005, to December 31, 2005, inclusive.

Name (Printed) James Grabowski Title V.P.

Signature James Grabowski Date 7-12-06

REGULATORY FEE CALCULATION SCHEDULE

Company Name IBFA Acquisition Company, LLC Annual Report Year 2005

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 for the preceding year and pay to the Commission a fee as instructed below.

1	Total Gross Intrastate Operating Revenue **				1	\$	3952.00
2	Less Non Fee-Paying Revenue				2	\$	0
3	Balance-Adjusted Gross Intrastate Operating Revenue (subtract line 2 from 1)				3	\$	3952.00
4	Regulatory Fee Calculations:				4		
4a	If line 3 is UNDER \$20,000, Enter ZERO (Filing ZERO indicates schedule is complete)				4a	\$	0
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 1 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	\$	
<p align="center">Complete Lines 6 through 9 if filing after May 1</p>							
6	Penalties on Regulatory Fees filed after May 1				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 1				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	\$	
9	Total Regulatory, Penalty and Interest Fees Due (add lines 5 and 8)				9	\$	

Agency Use Only: 001-111-02-66-170-01

Agency Use Only: 001-111-02-66-170-01

** 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.