

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

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In the Matter of the Application of )  
Pacific Centrex Services, Inc. )  
For a Certificate of Public Convenience and )  
Necessity to Provide Resold and Facilities-based )  
Local Exchange Services in the State of Idaho )

PUC Docket No:

IDAHO PUBLIC  
UTILITIES COMMISSION

PCE-T-03-01

**APPLICATION FOR AUTHORITY TO PROVIDE  
RESOLD AND FACILITIES-BSAED LOCAL EXCHANGE SERVICES**

Pacific Centrex Services, Inc. ("Applicant") respectfully requests that the Idaho Public Utilities Commission ("Commission") issue a Certificate of Public Convenience and Necessity to provide resold and facilities-based local exchange services within the State of Idaho pursuant to *Idaho Code* §§ 61-526 through -528 and IDAPA 31.01.01.111. In support thereof, Applicant provides the following information:

**I. Proposed Services**

**Applicant proposes to provide resold and facilities-based local exchange services throughout the State of Idaho in the territories of Qwest. Applicant has no current plans to build facilities. Applicant will market services to primarily small and medium business customers. Applicant intends to provide the proposed services either using the services and facilities of other facilities-based carriers and/or, where economical, by obtaining access to the UNE-Platform of the incumbent local exchange carrier. Specific types of services include but will not be limited to Two Way Local Lines/Trunks, Direct Inward/Outward Dialing Options, Local Calling, and access to 911 Emergency Services. The Company has not provided service in Idaho.**

## II Form of Business

1. Name, Address and Form of Business

a. **Applicant is not a sole proprietorship.**

b. **Applicant is not a partnership.**

c. **Applicant is a corporation;**

1. a short statement of the character of public service in which it may engage,

**Applicant intends to provide facilities-based and resold local exchange services to primarily medium and small business customers.**

2. the name of the state in which it is incorporated,

**Applicant is incorporated under the laws of the State of California.**

3. its principal business address and

**Pacific Centrex Services, Inc.  
6855 Tujunga Avenue  
North Hollywood, CA 91605**

its principal business address within Idaho,

**Applicant will not have a business address in Idaho.**

4. a certified copy of its articles of incorporation,

**A copy of Applicant's Articles of Incorporation are attached as Exhibit A.**

5. if not incorporated in Idaho, a certificate of good standing issued by the Secretary of State, and

**Attached hereto as Exhibit B.**

6. name and address of registered agent for service in Idaho.

2. If a corporation, the names and addresses of the ten common stockholders of applicant owning the greatest number of shares of common stock and the number of such shares owned by each, as follows:

<u>Name and Address</u>	<u>Percentage of all Shares Shares Issued and Owned Outstanding</u>	<u>Percentage of Voting Control</u>
M. Devin Semler 6855 Tujunga Avenue North Hollywood, CA 91605	50%	50%
Lisa Semler 6855 Tujunga Avenue North Hollywood, CA 91605	50%	50%

3. Names and addresses of the officers and directors of applicant.

**Applicant's Officers and Directors are attached as Exhibit C.**

4. Name and addresses of any corporation, association, or similar organization holding a 5% or greater ownership or a management interest in the applicant. As to the ownership, the amount and character of the interest must be indicated. A copy of any management agreement must be attached.

**Not applicable. See Number 2 above.**

5. Names and addresses of subsidiaries owned or controlled by applicant.

**Applicant does not own nor control any subsidiaries.**

### III Telecommunications Service

1. The date on which applicant proposes to begin construction or anticipates it will begin to provide service.

**Applicant anticipates it will begin to provide service upon certification.**

2. A written description of customer classes and customer service[s] that the applicant proposes to offer to the public.

**Applicant proposes to offer all forms of intrastate telecommunications services including: Basic Residential Exchange Service (Local Exchange Flat Rate, Measured Rate Service, and operator assistance); Residential Custom Class Features (call waiting, caller ID, call forwarding, etc.); Adjunct Provider Features (voice Message, etc.) and Residential Ancillary Services (911, directory listing, directory assistance, etc.)**

### IV Service Territory

1. A description sufficient for determining whether service is to be offered in a particular location; and the names of all incumbent local exchange corporations with whom the proposed utility is likely to compete.

**Applicant seeks authority to resell local exchange services in the existing services areas of QWEST.**

2. Written description of the intended manner of service, for example, resold services or facilities based. A general description of the property owned or controlled by applicant.

**Applicant will provide resold and facilities-based local exchange services. Applicant does not own or control any property in the State of Idaho.**

3. A statement describing with whom the applicant is likely to compete.

**Applicant will compete with certificate local competitive local exchange carrier in Idaho.**

4. A description of the property owned by the applicant clarifies the applicant's proposed services and operation.

**Applicant will not own any property in Idaho. Applicant will provide resold or facilities-based services using the UNE-P platform.**

**V. Financial Information**

1. Current detailed balance sheets, including

**Attached hereto as Exhibit D.**

- a. a detailed income and profit and loss statements of applicant reflecting current and prior year balances for the twelve months ended as of the date of the balance sheet, or if not readily available, for the period since the close of the preceding calendar year.

**Attached hereto as Exhibit E.**

- b. If a balance sheet and income statement are not available, the applicant must submit financial data sufficient to establish it possesses adequate financial resources to provide the proposed services.

N/A

2. Latest annual report, if any.

N/A

**VI "Illustrative" Tariff Filings**

Proposed initial tariff and price sheets setting forth rates, rules, terms, and regulations applicable to the contemplated service. .

**Attached hereto as Exhibit F, Applicant submits an illustrative tariff containing terms and conditions. Applicant has not made interconnection arrangements with the incumbent local exchange carriers, therefore the tariff contains no rates. Applicant will revise the tariff to include rates pending interconnection.**

## VII Customer contacts

1. Contact information for the applicant.
  - a. The name, address, and telephone number and electronic mailing addresses (if available) of the person(s) responsible for consumer inquiries and complaints from the public.

**Raphael Tarpley**  
**Pacific Centrex Services, Inc.**  
**Regulatory Affairs Department**  
**530 W. 6<sup>th</sup> Street, Suite 300**  
**Los Angeles, CA 91605**  
**Telephone (213) 244-1465**  
**Facsimile (213) 244-1464**  
**E-mail [rhaphaelt@pcs1.net](mailto:rhaphaelt@pcs1.net)**

- b. A toll-free number for customer inquiries and complaints.

**1-800-881-7054**

- c. The name, number and electronic mailing addresses (if available) of the person(s) designated as a contact for the Commission Staff for resolving complaints, inquiries and matters concerning rates and price lists or tariffs.

**Raphael Tarpley**  
**Pacific Centrex Services, Inc.**  
**Regulatory Affairs Department**  
**530 W. 6<sup>th</sup> Street, Suite 300**  
**Los Angeles, CA 91605**  
**Telephone (213) 244-1465**  
**Facsimile (213) 244-1464**  
**E-mail [rhaphaelt@pcs1.net](mailto:rhaphaelt@pcs1.net)**

## VIII Interconnection Agreements

1. Statements of whether the applicant has initiated interconnection negotiations. If yes, then when and with whom.

**Applicant has not initiated interconnection negotiations at this time.**

**IX Compliance with Commission Rules**

1. A written statement that the applicant has reviewed all of the Commission rules and agrees to comply with them, or request for waiver of those rules believed to be inapplicable.

**Applicant has reviewed all of the Commission rules and agrees to comply with them.**

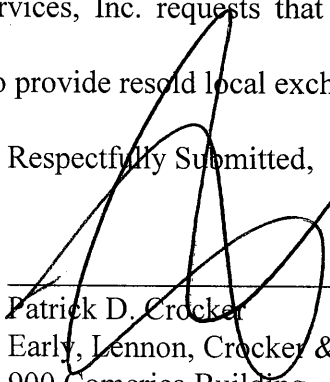
**X Escrow Account for Advance Deposits**

1. If a company requires advance deposits by its customers, the company must submit a signed copy of an escrow account with a bonded escrow agent or a security bond. The escrow or bond shall be sufficient to meet customer deposit refunds in case of company default.

**Applicant will not require deposits or prepayments.**

WHEREFORE, Pacific Centrex Services, Inc. requests that the Idaho Public Utilities Commission approve the request authority to provide resold local exchange services in Idaho.

Respectfully Submitted,



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Patrick D. Crocker  
Early, Lennon, Crocker & Bartosiewicz, P.L.C.  
900 Comerica Building  
Kalamazoo, MI 49007  
269-381-8844  
269-381-8822 (fax)



VERIFICATION

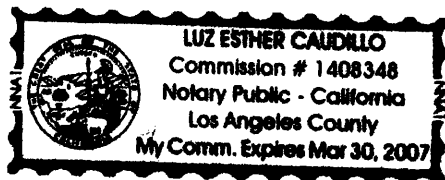
M. Devin Semler, President of Pacific Centrex Services, Inc., first being duly sworn on oath, deposes and says that he has read the foregoing Application and verifies that the statements made therein are true and correct to the best of his knowledge, information and belief.

Pacific Centrex Services, Inc.  
6855 Tujunga Avenue  
North Hollywood, CA 91605

BY: *MDS*  
M. Devin Semler  
President

The foregoing instrument was acknowledged before me this 17<sup>th</sup> day of February <sup>(February)</sup>  
2007, M. Devin Semler.

*Luiz Esther Caudillo*  
Notary Public  
County of Los Angeles  
State of California  
My Commission Expires



**EXHIBIT A**

**Articles of Incorporation**

2159363

FILED  
in the office of the Secretary of State  
of the State of California

APR 02 1999

*Bill Jones*  
BILL JONES, Secretary of State

ARTICLES OF INCORPORATION  
OF  
PACIFIC CENTREX SERVICES, INC.

I

The name of the corporation is **PACIFIC CENTREX SERVICES, INC.**

II

The purpose of the corporation is to engage in any lawful act or activity for which a corporation may be organized under the General Corporation Law of California, other than the banking business, the trust company business or the practice of a profession permitted to be incorporated by the California Corporations Code.

III

The name and address, in the State of California, of this corporation's initial agent for service of process is M. Devin Semler, 6855 Tujunga Avenue, North Hollywood, California 91605.

IV

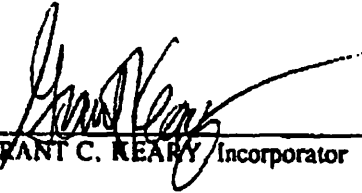
This corporation is authorized to issue only one class of shares of stock; the total number of shares which the corporation is authorized to issue is 100,000.

V

The liability of the directors of the corporation for monetary damages shall be eliminated to the fullest extent permissible under California law.

The corporation is authorized to provide indemnification of agents (as defined in Section 317 of the Corporations Code) for breach of duty to the corporation and its stockholders through bylaw provisions or through agreements with the agents, or both, in excess of the indemnification otherwise permitted by Section 317 of the Corporations Code, subject to the limits on such excess indemnification set forth in Section 204 of the Corporations Code.

DATE: April 1, 1999

  
GRANT C. REARY, Incorporator

80538140

2159343

CERTIFICATE OF AMENDMENT  
OF  
ARTICLES OF INCORPORATION  
OF  
PACIFIC CENTREX SERVICES, INC.  
a California corporation

FILED  
In the office of the Secretary of State  
of the State of California

AUG 23 1999  
Bill Jones  
BILL JONES, Secretary of State

M. Devin Semler certifies that:

1. He is the President and Secretary, of PACIFIC CENTREX SERVICES, INC., a California corporation.
2. Article IV of the Articles of Incorporation of this corporation is amended and restated in its entirety to read as follows:

"IV

The corporation is authorized to issue only one class of shares of stock; the total number of shares which the corporation is authorized to issue is Fifty Million (50,000,000). On the Amendment of this Article, each outstanding share is split up and converted into 2,500 shares."

3. The foregoing amendment of Articles of Incorporation has been duly approved by the Board of Directors.

4. The foregoing amendment of Articles of Incorporation has been duly approved by the required vote of shareholders in accordance with Section 902, Corporations Code. The total number of outstanding shares of the corporation is 2,000. The number of shares voting in favor of the amendment equaled or exceeded the vote required. The percentage vote required was more than 50%.

I further declare under penalty of perjury under the laws of the State of California that the matters set forth in this Certificate are true and correct of my own knowledge, and that this Certificate of Amendment was executed on August 12, 1999 at North Hollywood, California.

Date: August 12, 1999

  
M. Devin Semler, President and Secretary



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**EXHIBIT B**

**Certificate of Authority to Transact Business**

# State of Idaho

Office of the Secretary of State

**CERTIFICATE OF AUTHORITY  
OF  
PACIFIC CENTREX SERVICES, INC.**

File Number C 159231

I, BEN YSURSA, Secretary of State of the State of Idaho, hereby certify that an Application for Certificate of Authority, duly executed pursuant to the provisions of the Idaho Business Corporation Act, has been received in this office and is found to conform to law.

ACCORDINGLY and by virtue of the authority vested in me by law, I issue this Certificate of Authority to transact business in this State and attach hereto a duplicate of the application for such certificate.

Dated: 3 March 2005



*Ben Yursa*

SECRETARY OF STATE

By

*[Signature]*



# APPLICATION FOR CERTIFICATE OF AUTHORITY (For Profit)

(Instructions on Back of Application)

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SECRETARY OF STATE  
STATE OF IDAHO

The undersigned Corporation applies for a Certificate of Authority and states as follows:

- The name of the corporation is: PACIFIC CENTREX SERVICES, INC.
- The name which it shall use in Idaho is: PACIFIC CENTREX SERVICES, INC.
- It is incorporated under the laws of: California
- Its date of incorporation is: April 2, 1999
- The address of its principal office is: 6855 Tujunga Avenue, North Hollywood, CA 91605
- The address to which correspondence should be addressed, if different from item 5, is: \_\_\_\_\_
- The street address of its registered office in Idaho is: 815 West Washington, Boise, ID 83702  
and its registered agent in Idaho at that address is: Stanley W. Welsh

8. The names and respective business addresses of its directors and officers are:

Name	Office	Address
<u>M. Devin Semler</u>	<u>Director, President</u>	<u>6855 Tujunga Avenue North Hollywood, CA 91605</u>
<u>Josh Ploude</u>	<u>Vice-President</u>	<u>6855 Tujunga Avenue North Hollywood, CA 91605</u>
<u>Ron Semler</u>	<u>Secretary, Treasurer</u>	<u>6855 Tujunga Avenue North Hollywood, CA 91605</u>
<u>Subash Khurana</u>	<u>COO</u>	<u>6855 Tujunga Avenue North Hollywood, CA 91605</u>
_____	_____	_____
_____	_____	_____

Dated: 2-18-2005

Signature: [Handwritten Signature]

Typed Name: Josh Ploude

Capacity: Vice-president

Customer Acct #: \_\_\_\_\_  
(if using pre-paid account)

Secretary of State use only

IDAHO SECRETARY OF STATE  
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**EXHIBIT C**

**Officers and Directors**

## Pacific Centrex Services, Inc

### Officers and Directors

<b>Name:</b>	<b>Title:</b>	<b>Residential Address:</b>	<b>Business Address:</b>
<b>M. Devin Semler</b>	President	15143 Hartsook Street Sherman Oaks, CA 91403	6855 Tujunga Avenue North Hollywood, CA 91605
<b>Josh Ploude</b>	Vice-President	132 8 <sup>th</sup> Street Manhattan Beach, CA 90266	6855 Tujunga Avenue North Hollywood, CA 91605
<b>Kay Singian</b>	Secretary/ Treasurer	6855 Tujunga Avenue North Hollywood, CA 91605	6855 Tujunga Avenue North Hollywood, CA 91605
<b>Subash Khurana</b>	COO	17924 Tuscan Court Granada Hills, CA 91344	6855 Tujunga Avenue North Hollywood, CA 91605

### Shareholders

**M. Devin Semler**  
Pacific Centrex Services, Inc  
6855 Tujunga Avenue  
North Hollywood, CA 91605  
Telephone: 818-623-2300  
Toll Free: 800-881-7054

- 50% Owned

**Lisa Semler**  
Pacific Centrex Services, Inc  
6855 Tujunga Avenue  
North Hollywood, CA 91605  
Telephone: 818-623-2300  
Toll Free: 800-881-7054

- 50% Owned

**EXHIBIT D**

**Balance Sheet**

## Pacific Centrex Services, Inc.

## Balance Sheet

12/20/2004

As of November 30, 2004

Nov 30, '04

## ASSETS

## Current Assets

## Checking/Savings

1000 · Petty Cash	200.00
1046 · Corp Acct - General	302,335.40
1047 · Corp Acct - Payroll	27,291.19
1048 · Business Maximizer Acct.	790,471.99
1049 · Corporate Tax Account	13,056.55

Total Checking/Savings	<u>1,133,355.13</u>
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## Accounts Receivable

1200 · Accounts Receivable	
1204 · Monthly NSF Checks	266,444.75
1205 · Monthly A/R	<u>6,447,984.92</u>
Total 1200 · Accounts Receivable	<u>6,714,429.67</u>

1202 · Reserve for Bad Debts	-1,862,524.85
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1210 · Accounts Receivable - Access	<u>776,120.33</u>
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Total Accounts Receivable	<u>5,628,025.15</u>
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## Other Current Assets

1230 · Interests Receivable	7,900.00
1401 · Employee Advances	
1409 · Employees - Officer I	382,695.82
1401 · Employee Advances - Other	<u>85,854.36</u>
Total 1401 · Employee Advances	<u>468,550.18</u>

## 1490 · Prepaid Expenses

1493 · Prepaid Compensation	68,900.80
1494 · Prepaid Purchases	<u>25,164.56</u>

Total 1490 · Prepaid Expenses	<u>94,065.36</u>
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Total Other Current Assets	<u>570,515.54</u>
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Total Current Assets	7,331,895.82
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## Fixed Assets

1600 · Furniture & Fixtures	37,431.44
1604 · Automobiles	11,150.32
1605 · Computer Equipment	177,274.57
1610 · Office Equipment	45,471.42
1615 · Phone Equipment	192,556.23
1620 · Leasehold Improvements	21,726.14
1625 · Software	187,751.11
1635 · Telecom Equipment	266,586.12
1700 · Accumulated Depreciation	<u>-456,063.00</u>

Total Fixed Assets	<u>483,884.35</u>
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## Other Assets

1801 · Accumulated Amortization	-966,238.00
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## 1910 · Deposits

1915 · Security Deposits	<u>24,429.33</u>
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Total 1910 · Deposits	<u>24,429.33</u>
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## 1930 · Acquisitions

1931 · Acquisition - Furst Group C.B.	<u>500,000.00</u>
---------------------------------------	-------------------

Total 1930 · Acquisitions	<u>500,000.00</u>
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	<u>Nov 30, '04</u>
1990 · Goodwill	679,982.42
Total Other Assets	<u>238,173.75</u>
<b>TOTAL ASSETS</b>	<b><u>8,053,953.92</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	
2000 · Accounts Payable	3,034,680.78
Total Accounts Payable	<u>3,034,680.78</u>
<b>Other Current Liabilities</b>	
2250 · Garnishments Payable	0.02
2251 · 401K Payable	2,540.19
2252 · Retirement Plan Payable	-40,000.00
2260 · Tax Payable - Fed/State/Surchrg	338,146.07
Total Other Current Liabilities	<u>300,686.28</u>
Total Current Liabilities	3,335,367.06
<b>Long Term Liabilities</b>	
2401 · Interest Payable - Affiliate	33,466.45
2500 · Settlements Payable	121,500.00
2700 · Shareholders Loan	
2710 · A.J. Semler	50,000.00
2715 · D.K. Semler	50,000.00
2720 · D.T. Semler	80,000.00
2734 · Portland Trust	25,000.00
2740 · S.R. Semler	50,000.00
2746 · Ron and Lisa Semler Fam.Trust	1,627,012.19
2747 · M.S. Semler	50,000.00
2748 · M.R. Semler	50,000.00
2749 · R.M. Semler	50,000.00
Total 2700 · Shareholders Loan	<u>2,032,012.19</u>
2800 · Leases Payable	
2804 · MBE	37,372.79
Total 2800 · Leases Payable	<u>37,372.79</u>
Total Long Term Liabilities	<u>2,224,351.43</u>
Total Liabilities	5,559,718.49
<b>Equity</b>	
3000 · Capital Stock	200.00
3100 · Retained Earnings	1,220,358.45
3120 · PIC - Semler's	106,168.00
3165 · Distribution 2003 - MDSemler	-700,000.00
3166 · Distribution 2003 - RHSemler	-700,000.00
3167 · Distribution 2004 - MDSemler	-1,718,012.19
3168 · Distribution 2004 - RHSemler	-1,718,012.19
Net Income	6,003,533.36
Total Equity	<u>2,494,235.43</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>8,053,953.92</u></b>

**EXHIBIT E**

**Income Statement**

Pacific Centrex Services, Inc.

Profit & Loss

January through November 2004

Ordinary Income/Expense	Jan '04	Feb '04	Mar '04	Apr '04	May '04	Jun '04	Jul '04	Aug '04	Sep '04
<b>Income</b>									
4000 · Sales									
4001 · Full Service Sales	1,763,977.16	1,880,623.90	1,920,208.57	1,934,864.47	1,938,085.05	2,012,147.29	2,062,844.60	2,232,195.29	2,237,743.88
4003 · Sales - Finance Charges	21,124.79	22,593.95	23,086.62	25,631.24	24,896.42	27,119.12	24,748.04	23,387.53	25,366.63
4005 · Sales - Taxes & Surcharges	396,236.69	421,008.45	460,064.86	461,148.93	482,860.57	507,706.30	551,901.37	553,281.71	603,964.15
4006 · Access Charges	161,379.27	246,413.65	283,503.08	264,072.62	278,072.66	294,240.93	264,513.22	272,470.39	321,197.21
4010 · Write-offs/Refunds	-4,132.92	0.00	-411.53	-3,092.90	-141.47	-3,118.63	-5,354.06	-620.12	-102.82
4020 · Credits Allowed	-86,515.07	-46,134.41	-92,390.43	-56,257.72	-62,687.83	-77,346.49	-119,712.21	-68,539.78	-179,350.41
4021 · Debit Adjustments	117,886.57	126,122.32	150,990.35	206,517.39	229,429.31	126,876.44	212,075.53	189,042.96	183,152.10
<b>Total 4000 · Sales</b>	<b>2,369,956.49</b>	<b>2,650,627.86</b>	<b>2,745,051.52</b>	<b>2,832,884.03</b>	<b>2,890,514.71</b>	<b>2,887,624.96</b>	<b>2,991,016.49</b>	<b>3,201,217.98</b>	<b>3,191,970.74</b>
4050 · Interest Income	547.58	469.80	482.95	439.42	410.45	484.15	457.56	517.06	14,490.27
4100 · Recovery Income from Embezzleme	250.00	250.00	0.00	250.00	500.00	500.00	500.00	500.00	500.00
4200 · Other Income-Judgement	7,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	24,375.63
<b>Total Income</b>	<b>2,378,254.07</b>	<b>2,651,347.66</b>	<b>2,745,534.47</b>	<b>2,833,573.45</b>	<b>2,891,425.16</b>	<b>2,888,609.11</b>	<b>2,991,974.05</b>	<b>3,202,235.04</b>	<b>3,231,336.64</b>
<b>Cost of Goods Sold</b>									
5000 · Purchases									
5001 · Usage Charges	389,263.78	221,740.86	193,051.08	156,291.63	80,090.80	78,683.04	74,223.53	54,263.75	56,826.92
5002 · Full Service	143,567.06	147,066.53	168,808.72	166,616.85	161,629.00	168,450.74	198,869.52	192,014.03	238,963.95
5003 · Long Distance	701,132.35	867,319.06	853,801.06	835,797.69	880,189.52	913,167.05	1,009,483.81	1,132,262.78	1,029,225.28
5004 · Other Charges	8,921.88	8,623.14	7,475.60	6,012.02	5,145.23	5,069.46	6,831.00	6,003.87	7,055.12
5006 · Internet Services	10,737.01	10,673.94	6,254.79	7,723.98	6,644.06	6,060.15	7,516.25	8,730.00	6,998.35
5009 · Voice Messaging	1,253,622.08	1,255,423.53	1,229,391.25	1,172,442.17	1,133,698.61	1,171,430.44	1,296,944.11	1,393,274.43	1,339,069.62
<b>Total 5001 · Usage Charges</b>	<b>1,253,622.08</b>	<b>1,255,423.53</b>	<b>1,229,391.25</b>	<b>1,172,442.17</b>	<b>1,133,698.61</b>	<b>1,171,430.44</b>	<b>1,296,944.11</b>	<b>1,393,274.43</b>	<b>1,339,069.62</b>
<b>Total 5000 · Purchases</b>	<b>1,253,622.08</b>	<b>1,255,423.53</b>	<b>1,229,391.25</b>	<b>1,172,442.17</b>	<b>1,133,698.61</b>	<b>1,171,430.44</b>	<b>1,296,944.11</b>	<b>1,393,274.43</b>	<b>1,339,069.62</b>
<b>Total COGS</b>	<b>1,253,622.08</b>	<b>1,255,423.53</b>	<b>1,229,391.25</b>	<b>1,172,442.17</b>	<b>1,133,698.61</b>	<b>1,171,430.44</b>	<b>1,296,944.11</b>	<b>1,393,274.43</b>	<b>1,339,069.62</b>
<b>Gross Profit</b>	<b>1,124,631.99</b>	<b>1,395,924.13</b>	<b>1,516,143.22</b>	<b>1,661,131.28</b>	<b>1,757,726.55</b>	<b>1,717,178.67</b>	<b>1,695,029.94</b>	<b>1,808,960.61</b>	<b>1,892,267.02</b>
<b>Expense</b>									
6000 · Salaries	12,771.60	15,860.53	15,542.46	15,850.86	15,863.36	15,474.66	15,733.96	15,846.26	17,630.08
6002 · Billing	0.00	4,000.00	4,500.00	1,000.00	69,216.00	1,500.00	1,528.00	0.00	0.00
6003 · Commissions	30,294.98	37,857.07	39,550.28	43,704.58	40,808.81	38,991.71	39,533.99	37,365.44	38,306.09
6004 · Customer Service	12,905.24	15,238.31	15,002.10	15,366.67	14,731.87	15,255.49	15,441.29	15,098.67	14,940.52
6005 · Info Services									

