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Secretary/General Counsel

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Chief Staff Counsel

Re: 2010 Annual Report Review

Company Name: VOIP

Tracking Number: BMAR- 2011 - 1591

The initial review of this 2010 annual report has been completed and no errors or omissions were identified during this review. Therefore, this annual report has been accepted and placed on file with the Commission. This annual report was only reviewed for procedural errors and omissions and is not a financial statement attested to by the Commission.

While the annual report has been initially accepted by the Commission, further reviews are possible based upon the types of information provided. Should a subsequent review reveal deficiencies not previously identified, you will be notified of the deficiencies and any actions you are required to take.

Reviewer: Kari Salsman

Date of Review: July 11, 2011

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CLEAR