



Ms. Jean D. Jewel
Idaho Public Utilities Commission
472 W. Washington Street
Boise, ID 83702

RECEIVED
08 MAY 15 AM 8:28
IDAHO PUBLIC
UTILITIES COMMISSION

CLE-T-08-01

RE: Application of Clertechn.Com, Inc. for a Certificate of Public Convenience and Necessity to Provide Services for Local Exchange Telecommunications Services in the State of Idaho.

Dear Ms. Jewel:

Enclosed please find an original application and seven (7) copies for a Certificate of Public Convenience and Necessity from Clertechn.Com, Inc., requesting authorization to provide Competitive Telecommunications Services throughout the State of Idaho and supporting documents.

I have enclosed one extra copy of the application which I requested that you stamped "FILED", and return it to us in the self-stamp envelope provided for your convenience.

Thank you for your consideration to this matter, should you have any questions or concern regarding this application, please do not hesitate to contact at (954) 714-8890.

Respectfully

Manetirony Clervrain
President

Enclosures

3500 N. State Road 7
Lauderdale Lakes, FL 33319
Phone : 954-714-8890
Fax : 954-714-8895
Email : info@clertechn.com

1625 S. Congress Ave. Ste. 400
Delray Beach, FL 33445
Phone : 561-274-9910
Fax : 561-274-9263
Email : custdept@clertechn.com

2101 W. Commercial Blvd. Ste. 5350
Ft. Lauderdale, FL 33309
Phone : 954-485-9889
Fax : 954-497-3092
Email : sales@clertechn.com

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

RECEIVED

08 MAY 15 AM 8:28

CLERTECH.COM, INC. IN RE: APPLICATION OF CLERTECH.COM, INC. FOR A CERTIFICATE OF PUBLIC CONVENIENCE NECESSITY TO PROVIDE SERVICES FOR LOCAL EXCHANGE TELECOMMUNICATIONS SERVICES IN THE STATE OF IDAHO

CLE-T-08-01

APPLICATION OF CLERTECH.COM, INC.

Clertech.Com, Inc ("Applicant"), a privately-based held corporation under the law of State of Florida, hereby requests under pursuant Titles 61 and 62 of the Idaho Code and IDAPA 31.01.01.111 (Rules 111 & 112) as clarified by Procedural Order No. 26665, to grant its Application for opportunity to provide Resold and Competitive Exchange Services Telecommunications throughout the State of Idaho.

I. Proposed Services

The undersigned applicant seeks authority to provide services throughout the State of Idaho, using unbundle network combinations available from BellSouth and vial resold services but not limited to; services to residential and business communications in competitively open incumbent local exchange services areas.

Applicant is currently requesting authorization to provide services within: Nevada, California, Ohio, Pennsylvania, Georgia and 35 other states approximately.

II. Form of Business

1. Clertech.Com, Inc. is a privately corporation based in the State of Florida, since March 12, 2002.
2. Clertech.Com, Inc. may be reached at its principal place of business:
Clertech.Com, Inc.
3500 N. State Road 7
Lauderdale Lakes, Florida 3331
Clertech.Com, Inc. does not currently have a principal business address within the State of Idaho.

3. A copy of the Applicant's Articles of Incorporation appears as **Exhibit "A"**.
4. A certificate of Authority to transact business in the State of Idaho is attached as **Exhibit "B"**.
5. Clertech.Com, Inc. registered agent for service in Idaho is:

Corporation Service Company
 1401 Shoreline Dr. Suite 2
 Boise, ID 83702

Name and Address	Shares Owned
Manetirony Clervrain President 3500 N. State Road 7 Lauderdale Lakes, FL 33319	35%
Roode Clervrain Vice President 3500 N. State Road 7 Lauderdale Lakes, FL 33319	10%
James Deris Director/Stockholder 3500 N. State Road 7 Lauderdale Lakes, FL 33319	7.75%
Eugene Fordy Director/Stockholder 7760 NW 50 th St. #201 Lauderhill, FL 33351	5.5%
Alexis Alectine Director/Stockholder 6219 SW 24 th Street Miramar, FL 33023	5.5%
Antoine Richard Sanon Director/Stockholder 8960 Redtail Dr. E Jacksonville, FL 32222	5.5%
Yanick Michaud Director/Stockholder 3500 N. State Road 7 Lauderdale Lakes, FL 33319	5.5%

Marie Renee Jean-Jacques Director/Stockholder 20471 SW 1 st Street Pembroke Pines, FL 33029	5.5%
Marie Monique Desroches Director/Stockholder 3500 N. State Road 7 Lauderdale Lakes, FL 33319	7.25%
Odson Louis-Jacques Director/Stockholder 8960 Redtail Dr. E Jacksonville, FL 32222	5.5%

6. Smacview, Inc. is a subsidiary (sister) from Clertech.Com, Inc., which will be submitting financial sources that will meet future capital's fund needs. The address for Smacview, Inc. is 3500 N. State Road 7, Lauderdale Lakes, Florida 33319. **Attached "1"**

III. Telecommunications Service

1. Clertech.Com, Inc. intends to begin providing service in Idaho within 5 months after the Public Service Commission of Idaho grants application to do business.
2. Clertech.Com, Inc. will provide facilities-based and resold local exchange and interexchange telecommunications services and competitive access services throughout the State of Idaho.

IV. Service Territory

1. Clertech.Com, Inc. intends to provide services on a statewide basis in the State of Idaho. Clertech.Com, Inc. seeks to provide its services in the geographic areas currently served by BellSouth and any carriers that are open to competition.

V. Financial Information

Applicant, Clertech.Com, Inc is financially qualified to provide telecommunication services in the State of Idaho, and in support of Applicant's financial qualifications, a copy of the applicant's financial statement is attached under seal **Exhibit "C"**.

VI. Tariff Rates

The applicant, Clertech.Com, Inc will be filling Tariff Rates when the applicant is granted from the Public Utilities Commission of Idaho.

VII. Customer Contacts

1. The person responsible for consumer inquiries and complaints from the public is:

Philippe Jean-Jacques
Clertech.Com, Inc.
3500 N. State Road 7
Lauderdale Lakes, FL 33319
Telephone: (954) 714-8890 ext 5010
Fax: (954) 735-9482
E-mail: jjphilippe@clertech.com

2. A toll-free number for customer inquiries and complaints is **1-866-442-8324**

3. The person designated as a contact for the Commission Staff for resolving complaints, inquiries and matters concerning rates and price lists or tariffs is:

Manetirony Clervrain
President
Clertech.Com, Inc.
3500 N. State Road 7
Lauderdale Lakes, FL 33319
Telephone: (954) 714-8890
Fax: (954) 714-8895
E-mail: monti@clertech.com

4. Contact person regarding this application is:

Sherlie Guerrier
Project Manager
Clertech.Com, Inc.
3500 N. State Road 7
Lauderdale Lakes, FL 33319
Telephone: (954) 714-8890 ext 7127
Fax: (954) 714-8806

VIII. Interconnection Agreements

Clertech.Com, Inc has negotiated an interconnection agreement with BellSouth Communication as of March 22, 2002.

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

IX. Compliance with Commission Rules

I, Manetirony Clervrain, hereby state that as President/Treasurer of Clertech.Com, Inc. I have authority to bind Clertech.Com, Inc. and hereby affirm that:

1. I have read the foregoing Application and know the contents thereof; that said contents are true and correct in substance and in fact to the best of my knowledge, information and belief;
2. Clertech.Com, Inc. is familiar with and will comply with all applicable Federal and State laws, and the rules and orders of the Idaho Corporate Commission;
3. For each area or exchange proposed to be served, Clertech.Com, Inc. agrees to offer the provisioning of service to all end-users within that area or exchange on a non-discriminatory basis;
4. Clertech.Com, Inc. understands the Commission's contempt authority;
5. Clertech.Com, Inc. understands that before it ceases, discontinues, or curtails operations and/or service, it must file with the Commission and provide each affected customer notice of the intended action.

X. Escrow Account or Security Bond

Clertech.Com, Inc. does not intend to require advance deposits from its customers. If advance deposits are required in the future, Clertech.Com, Inc. will submit to the Commission of Idaho a signed copy of an escrow account with a bonded escrow agent or a security bond.

XI. Public Interest

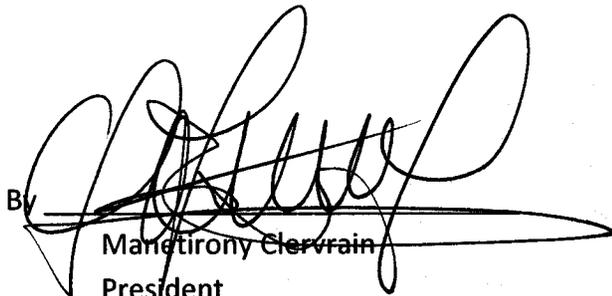
The access of Clertech.Com, Inc. in the State of Idaho will help the public by its services in providing the public an improved and quality service, indirectly and directly but not limited to: lower prices, making them feel contented providing them quality attention and most important understanding their main needs.

WHEREFORE, Clertech.Com, Inc. respectfully request the Public Commission of Idaho to grant Clertech.Com, Inc. a Certificate to provide businesses as a Competitive Reseller of interexchange Telecommunications Services throughout the State of Idaho.

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that 1 (one original) and 7 (seven copies) of the foregoing application has been furnished by mail at the Idaho Public Utilities Commission at; 472 W. Washington 83702, Boise, Idaho 83720-0074.

This 8 of May of 2008

By 

Maritrony Clervain
President

3500 N. State Road 7
Lauderdale Lakes, Florida 33319

(954) 714-8890

monti@clertech.com

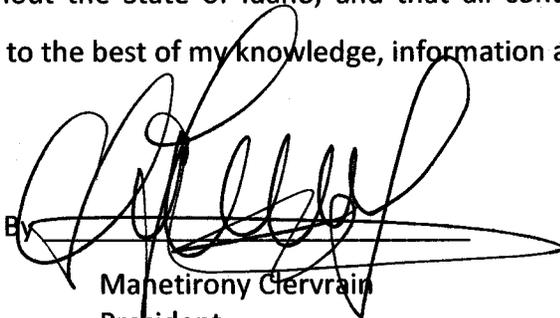
WWW.CLERTECH.COM

BEFORE THE IDAHO PUBLIC SERVICE COMMISSION

STATE OF FLORIDA
COUNTY OF BROWARD

Authentication

I, Manetirony Clervrain, state that I am the President of CLERTECH.COM, INC. That I am authorized to make this verification on behalf of CLERTECH.COM, INC. and that the foregoing application to seek authorization to do business in the State of Idaho, throughout the State of Idaho, and that all contents in this application are true and correct to the best of my knowledge, information and belief.



Manetirony Clervrain
President
3500 N. State Road 7
Lauderdale Lakes, Florida 33319
(954) 714-8890
monti@clertech.com
WWW.CLERTECH.COM

Sworn and Subscribed before me the 8 day of May of 2008.



Charles Wein
Commission # DD595228
Expires September 14, 2010
Bonded / Fidelity Insurance, 800-385-7019


Notary Public

My commission expires on September 14, 2010

LIST OF EXHIBITS & ATTACHMENT

EXIBITS

"A"

"B"

"C"

"1"

CONTENTS

Article of Incorporation

Certificate of Authority to Transact Business
In the State of Idaho

Financial Statement Year 2006-2007

Attachment for Smacview, Inc. Financial
Statement Year 2007

Exhibit "A"

ARTICLES OF INCORPORATION
OF
clertech.com.inc.

FILED
02 MAR 15 PM 12:03
SECRETARY OF STATE
TALLAHASSEE FLORIDA

The undersigned incorporator, for the purpose of forming a corporation under the Florida business Act, hereby adopts the following articles of incorporation.

ARTICLE I NAME

The name of the Corporation shall be: clertech.com.inc.

ARTICLE II PRINCIPAL OFFICE

The principal place of business and mailing address of this corporation shall be:

8 Nw 93 Rd Street
Miami, Florida 33150

ARTICLE III SHARES

The number of shares that this corporation is authorized to have outstanding at any one time is: 1,500 at \$1.00 par value per share.

ARTICLE IV INITIAL DIRECTORS

The name(s) and address(s) of the initial Director(s) is/are:

Manetirony Clervrain
8 NW 93 Rd Street
Miami, Florida 33150

Erlande Natan
8 NW 93 Rd Street
Miami, Florida 33150

ARTICLE V INITIAL REGISTERED AGENT AND STREET ADDRESS

The name and Florida street address of the initial registered agent is:

Manetirony Clervrain
8 Nw 93 Rd Street
Miami, Florida 33150

ARTICLE VI INCORPORATOR

The name and address of the incorporator to these Articles of Incorporation is:

Nellie Akalp
30141 Agoura Road, Suite 205
Agoura Hills, California 91301

Nellie Akalp
Nellie Akalp, Incorporator

2/08/02
Date

Having been named as registered agent and to accept service of process for the above stated corporation at the place designated in this certificate, I hereby accept the appointment as registered agent and agree to act in this capacity. I further agree to comply with the provisions of all statutes relating to the proper and complete performance of my duties, and I am familiar with and accept the obligations of my position as registered agent.

Manetirony Clervrain
Manetirony Clervrain, Registered Agent

03/07/02
Date

Title D

JOHANE JEAN JACQUES;
1305 NE 5TH STREET
MIAMI FL,33056

Title D

BREGELINE CLERVRAIN
DELMAS 31 RUE CASTRO # 78
PORT-AU-PRINCE HAITI

Title D

MAX PIERRE
PETION VILLE RUE RIGAUD #56
PORT-AU-PRINCE ,HAITI

Title D

KYSLER JEAN JACQUES
MARTISSANT 29 ROUTE SOLITUDE
#87
PORT-AU-PRINCE HAITI

Title D

EDITH JEAN JACQUES
BOIS VERNA # 25
PORT-AU-PRINCE ,HAITI

Title D

GILBERT JEAN JACQUES
6519 GREEN ACRES ,
WEST PALM BEACH FL,

Title D

PATRICK LUC
3575 COLASE RD
NAPLES FL,33586

Title D

MACKENZIE ALEXIS
13510 NE 7TH AVE N
MIAMI FL ,33032

Title D

KELLY CESAR
9813 N MIAMI AVE
MIAMI FL,33150

Title D

ROBERT JOSEPH LAMENTIN
57 RUE CARL #106
PORT-AU-PRINCE HAITI

Title D

JHONNY PIERRE
125 RUE GEORGES BILO
PORT -AU-PRINCE HAITI

Title D

MARIE JUDE CLERVRAIN-DELMAS
19 RUE EDMOND LAFORET #205
PORT-AU-PRINCE HAITI

Title D

SOCRATE CLERVRAIN-
RUE DE LA VENTURE #45
PORT-AU-PRINCE HAITI

Title D

JERRY DORVAL-CARREFOUR
FEUILLES
RUE ST GERARD #15
PORT-AU-PRINCE HAITI

Title D

MICHEL GUILLAUME
219 NE 17AVE
MIAMI FL,33162

Title D

ALEXIS ALECTINE
6219 SW 24TH STREET
MIRAMAR FL,33023

Title D

PIERRE ROBERT JOSEPH
4101 WINFORD CIRCLE
ORLANDO FL,32855

Title D

DELZ RIGARTE JOSEPH
4160 NW 21ST STREET A 151
FORT LAUDERDALE FL,33313

CHRISTINE LAROCHELLE
511 NE 175TH ST
N. MIAMI BEACH, FL 33162

CLERTECH.COM, INC.

Document # P02000030992

ARTICLE IV

The Directors and Officers of the Corporation Shall be:

Title PST

CLERVRAIN, MANETIRONY
12864 BISCAYNE BLVD #213
MIAMI FL 33181

Title D

JEAN SEYMOUR CARISTIL
1131 HAMPTON BLVD
N LAUDERDALE, FL 33068

Title D

Philippe Jean Jacques
20471 SW 1st St.
Pembroke Pines, FL 33029

Title VP

CLERVRAIN, ROODE A
381 LAKEVIEW DR
CORAL SPRINGS FL 33071

Title D

MARIE YVONNE DERIVAL- LEHAUT
12025 NW 10TH AVE
NORTH MIAMI, FL 33168

Title D

KESLINE CLERVRAIN;
DELMAS 81 RUE PAUL # 58
PORT-AU-PRINCE ,HAITI

Title D

CLERVRAIN, BREGENEVE
12864 BISCAYNE BLVD #213
MIAMI FL 33181

Title D

FORDY EUGENE
7760 NW 50TH ST #201
LAUDERHILL, FL 33351

Title D

SOLANGE PIERRE;
DELMAS 65 RUE SILVIO #71
PORT-AU-PRINCE ,HAITI

Title D

CLERVRAIN, SHAMEEL M
381 LAKEVIEW DR
CORAL SPRINGS FL 33071

Title D

LEON NICOLAS
7330 NE 5TH AVE
MIAMI, FL 33138

Title D

CELIE ALDA JEAN JACQUES
1552 WHINTROP STREET
BROOKLYN NY, 11205

Title D

DERIS, JAMES
12864 BISCAYNE BLVD #213
MIAMI FL 33181

Title D

RACHELLE AGUY-CHERY
1402 SW FLOUNDER LN
PORT ST. LUCIE, FL 34953

Title D

DIEUVELA JEAN JACQUES
CARREFOUR FEUILLES RUE ST
PORT-AU PRINCE ,HAITI

Title D

JEAN JACQUES, GERARD
381 LAKEVIEW DR
CORAL SPRINGS FL 33071

Title D

ROSE M. DORIVAL
231 NW 84TH TERRACE
MIAMI, FL 33150

Title D

GERARD IMPASSE
FAUCON #15
PORT-AU PRINCE ,HAITI

The date of each amendment(s) adoption: 12/14/07

Effective date if applicable: _____
(no more than 90 days after amendment file date)

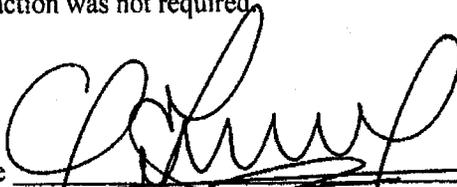
Adoption of Amendment(s) **(CHECK ONE)**

- The amendment(s) was/were approved by the shareholders. The number of votes cast for the amendment(s) by the shareholders was/were sufficient for approval.
- The amendment(s) was/were approved by the shareholders through voting groups. *The following statement must be separately provided for each voting group entitled to vote separately on the amendment(s):*

"The number of votes cast for the amendment(s) was/were sufficient for approval by _____."
(voting group)

- The amendment(s) was/were adopted by the board of directors without shareholder action and shareholder action was not required.
- The amendment(s) was/were adopted by the incorporators without shareholder action and shareholder action was not required.

Signature



(By a director, president or other officer - if directors or officers have not been selected, by an incorporator - If in the hands of a receiver, trustee, or other court appointed fiduciary by that fiduciary)

Manetirony Clervrain

(Typed or printed name of person signing)

President

(Title of person signing)

FILING FEE: \$35

State of Idaho

Office of the Secretary of State

CERTIFICATE OF AUTHORITY

OF

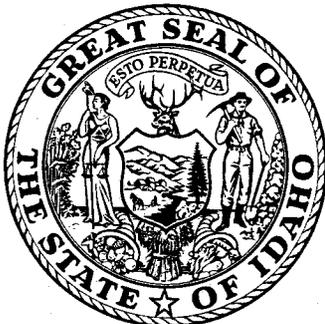
CLERTECH.COM, INC.

File Number C 178122

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: April 14, 2008



Ben Yursa
SECRETARY OF STATE

By _____

Exhibit "B"



APPLICATION FOR CERTIFICATE OF AUTHORITY (For Profit)

(Instructions on Back of Application)

08 APR 14 AM 10:23
SECRETARY OF STATE
STATE OF IDAHO

FILED EFFECTIVE

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

- The name of the corporation is: CLERTECH.COM, INC.
- The name which it shall use in Idaho is: CLERTECH.COM, INC.
- It is incorporated under the laws of: FLORIDA
- Its date of incorporation is: 03/15/2002
- The address of its principal office is:
3500 N. STATE RD 7, LAUDERDALE LAKES, FL 33319
- The address to which correspondence should be addressed, if different from item 5, is:

- The street address of its registered office in Idaho is: 1401 Shoreline Drive, Suite 2, Boise, ID 83702
and its registered agent in Idaho at that address is: Corporation Service Company

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

Name	Office Held	Address
SEE ATTACHED ADDENDUM		
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Dated: 03/20/2008

Signature:

Typed Name: MANETROMY CLEEVRAIN

Capacity: PRESIDENT
[The signer must be a director or an officer of the corporation.]

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

Secretary of State use only

g:\corp\forms\corp
forms\appforauthority_profit.pmd
Revised 06/2005

IDAHO SECRETARY OF STATE
04/14/2008 05:00
CK: 200183784 CT: 164064 BH: 1109819
1 @ 100.00 = 100.00 AUTH PRO # 2
1 @ 20.00 = 20.00 EXPEDITE C # 3

Web Form

C178122

State of Florida

Department of State

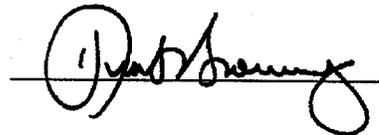
I certify from the records of this office that CLERTECH.COM, INC. is a corporation organized under the laws of the State of Florida, filed on March 15, 2002.

The document number of this corporation is P02000030992.

I further certify that said corporation has paid all fees due this office through December 31, 2008, that its most recent annual report was filed on February 14, 2008, and its status is active.

I further certify that said corporation has not filed Articles of Dissolution.

*Given under my hand and the Great Seal of
Florida, at Tallahassee, the Capital, this the Tenth
day of April, 2008*



Secretary of State



Authentication ID: 000122874470-041008-P02000030992

To authenticate this certificate, visit the following site, enter this ID, and then follow the instructions displayed.

<https://efile.sunbiz.org/certauthver.html>

ADDENDUM OF OFFICERS OF
CLERTECH.COM, INC.

The officers of the Corporation shall be:

Manetirony Clervrain, PRESIDENT, SECRETARY, TREASURER
12864 Biscayne Blvd. #213
Miami, FL 33181

Roode A. Clervrain, VICE PRESIDENT
381 Lakeview Drive
Coral Springs, FL 33071

ADDENDUM OF DIRECTORS OF
CLERTECH.COM, INC.

08 APR 14 AM 10:23
SECRETARY OF STATE
STATE OF IDAHO

THE DIRECTORS OF THE CORPORATION SHALL BE:

MANETIRONY CLERVRAIN
12864 BISCAYNE BLVD #213
MIAMI, FL 33181

JEAN SEYMOUR CARISTIL
1131 HAMPTON BLVD
N LAUDERDALE, FL 33068

Philippe Jean Jacques
20471 SW 1st St
Pembroke Pines, FL 33029

ROODE A CLERVRAIN
381 LAKEVIEW DR
CORAL SPRINGS, FL 33071

MARIE YVONNE DERIVAL- LEHAUT
12025 NW 10TH AVE
NORTH MIAMI, FL 33168

KESLINE CLERVRAIN;
DELMAS 81 RUE PAUL # 58
PORT-AU-PRINCE ,HAITI

BREGENEVE CLERVRAIN
12864 BISCAYNE BLVD #213
MIAMI, FL 33181

FORDY EUGENE
7760 NW 50TH ST #201
LAUDERHILL, FL 33351

SOLANGE PIERRE,
DELMAS 65 RUE SILVIO #71
PORT-AU-PRINCE ,HAITI

SHAMEEL M CLERVRAIN
381 LAKEVIEW DRIVE
CORAL SPRINGS, FL 33071

LEON NICOLAS
7330 NE 5TH AVE
MIAMI, FL 33138

CELIE ALDA JEAN JACQUES
1552 WHINTROP STREET
BROOKLYN NY, 11205

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12864 BISCAYNE BLVD #213
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1402 SW FLOUNDER LN
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PORT-AU PRINCE ,HAITI

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381 LAKEVIEW DR
CORAL SPRINGS, FL 33071

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231 NW 84TH TERRACE
MIAMI, FL 33150

GERARD IMPASSE
FAUCON #15
PORT-AU PRINCE ,HAITI

JOHANE JEAN JACQUES;
1305 NE 5TH STREET
MIAMI FL,33056

BREGELINE CLERVRAIN
DELMAS 31 RUE CASTRO # 78
PORT-AU-PRINCE HAITI

MAX PIERRE
PETION VILLE RUE RIGAUD #56
PORT-AU-PRINCE ,HAITI

KYSLER JEAN JACQUES
MARTISSANT 29 ROUTE SOLITUDE
#87
PORT-AU-PRINCE HAITI

EDITH JEAN JACQUES
BOIS VERNA # 25
PORT-AU-PRINCE ,HAITI

GILBERT JEAN JACQUES
6519 GREEN ACRES ,
WEST PALM BEACH FL,

PATRICK LUC
3575 COLASE RD
NAPLES FL,33586

MACKENZIE ALEXIS
13510 NE 7TH AVE N
MIAMI FL ,33032

KELLY CESAR
9813 N MIAMI AVE
MIAMI FL,33150

ROBERT JOSEPH LAMENTIN
57 RUE CARL #106
PORT-AU-PRINCE HAITI

JHONNY PIERRE
125 RUE GEORGES BILO
PORT -AU-PRINCE HAITI

MARIE JUDE CLERVRAIN-DELMAS
19 RUE EDMOND LAFORET #205
PORT-AU-PRINCE HAITI

SOCRATE CLERVRAIN-
RUE DE LA VENTURE #45
PORT-AU-PRINCE HAITI

JERRY DORVAL-CARREFOUR
FEUILLES
RUE ST GERARD #15
PORT-AU-PRINCE HAITI

MICHEL GUILLAUME
219 NE 17AVE
MIAMI FL,33162

ALEXIS ALECTINE
6219 SW 24TH STREET
MIRAMAR FL,33023

PIERRE ROBERT JOSEPH
4101 WINFORD CIRCLE
ORLANDO FL,32855

DELZ RIGARTE JOSEPH
4160 NW 21ST STREET A 151
FORT LAUDERDALE FL,33313

CHRISTINE LAROCHELLE
511 NE 175TH ST
N. MIAMI BEACH, FL 33162

CLERTECH.COM, INC.

Reviewed Financial Statements
For the Year Ended December 31, 2006

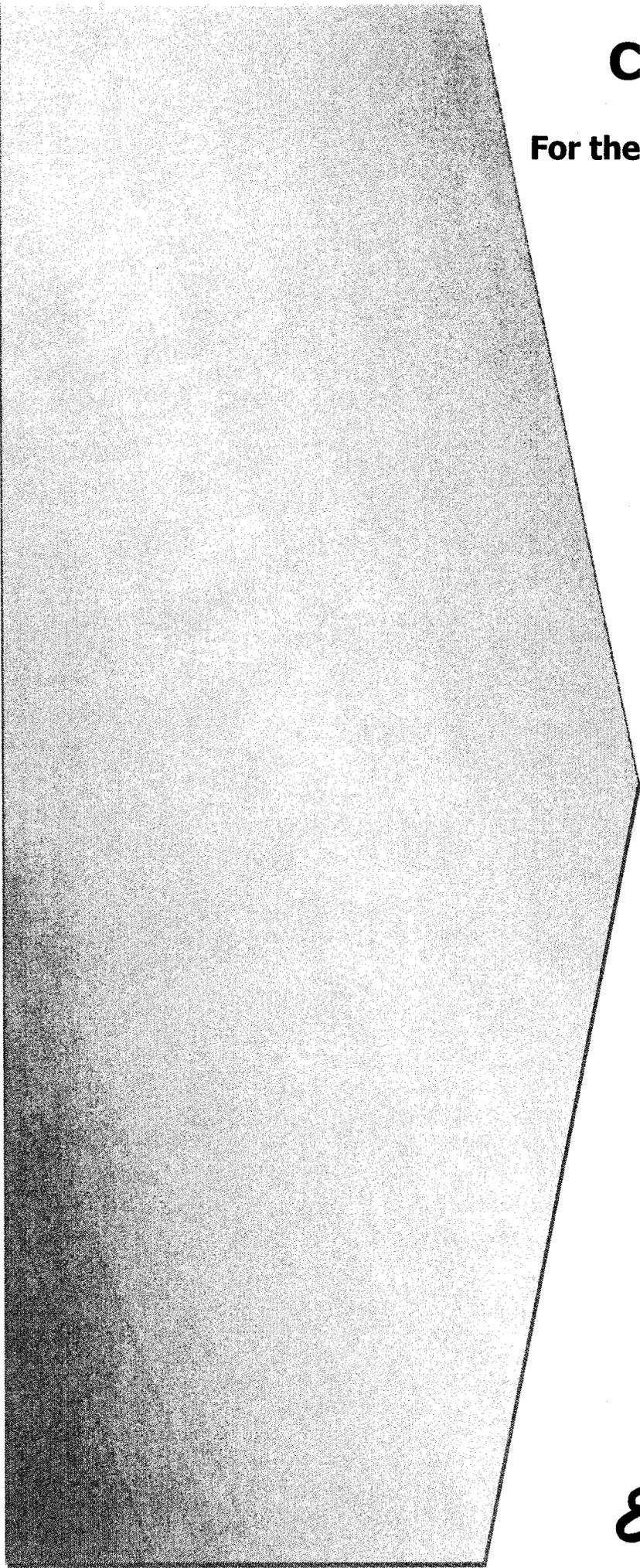


Exhibit "C"

Barrington G. Coombs & Associates PA
Certified Public Accountant

To the Stockholders & Management of
Clertech.Com, Inc.
3500 N. State Road 7
Suite 290
Lauderdale Lakes, FL 33319

We have reviewed the accompanying balance sheet of Clertech.Com, Inc as of December 31, 2006, and the related statements of income and expenses and statement of cash flows for the period then ended, in accordance with standards issued by the American Institute of Certified Public Accountants.

A review consists principally of inquiries of Clertech.Com, Inc. personnel and analytical procedures applied to financial data. A review is substantially less in scope than an audit conducted in accordance with generally accepted auditing standards, the objective of which is the expression of an opinion regarding the financial statements taken as a whole. Accordingly, we do not express such an opinion.

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with generally accepted accounting principles.



Barrington G. Coombs, CPA

May 12, 2007

CLERTECH.COM, INC.Balance Sheet
December 31, 2006**Current Assets**

Cash	
Total Current Assets	\$ 5,300
	<u>5,300</u>

Fixed Assets

Office Furniture	15,000
Computers & Equipments	144,500
Accumulated Depreciation	(80,958)
Total Fixed Assets	<u>78,542</u>

Other Assets

Security Deposit	16,950
Total Other Assets	<u>16,950</u>

Total Assets	\$ <u>100,792</u>
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Liabilities & Stockholders' Equity**Current Liabilities**

Provision for Federal Income Tax	2,069
Total Current Liabilities	<u>2,069</u>

Long-Term Liabilities-**Stockholders' Equity**

Common Stock	2,000
Additional Paid in Capital	85,000
Retained Earnings	11,723
Total Stockholders' Equity	<u>98,723</u>

Total Liabilities & Stockholders' Equity	\$ <u>100,792</u>
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CLERTECH.COM, INC.
Income Statement
For the Year Ended December 31, 2006

Revenue

Management & Consulting Fees \$ 1,103,000

Operating Expenses

Advertising 18,688

Automobile Expenses 21,557

Bank Charges 1,952

Commission 329,037

Contract labor 389,277

Depreciation 49,914

Dues & Subscriptions 2,207

Equipment Lease 30,046

Insurance 36,790

Interest 6,617

Internet 3,896

License & Permit 2,444

Office Supplies 4,636

Postage & Delivery 598

Professional Fees 13,250

Rent 153,846

Repairs & Maintenance 5,121

Storage 137

Telephone 12,114

Utilities 368

Total Operating Expense 1,082,495

Operating Income Before Taxes 20,505

Provision for Income Taxes (2,069)

Net Income 18,436

Retained Earnings 01/01/06 (6,713)

Retained Earnings 12/31/06 \$ 11,723

CLERTECH.COM, INC
Statement of Cash Flows
For the Year Ended December 31, 2006

Cash Flows from Operating Activities:

Net Income	\$ 18,436
Adjustments to Reconcile Net Income to Net Cash Provided by Operating Activities:	
Depreciation	49,914
Decrease in Accounts Payable	(1,739)
Increase in Federal Income Taxes Payable	2,069
Net Cash Used by Operating Activities	<u>68,680</u>

Cash Flows from Investing Activities:

Increase in Office Furniture	-
Increase in Machinery & Equipments	-
Net Cash (Used) by Investing Activities	<u>-</u>

Cash Flows from Financing Activities:

Decrease in Shareholder's Loan	(63,460)
	<u>(63,460)</u>

Net Increase in Cash 5,220

Cash at the beginning of the year 01/01/06 80

Cash at the end of the year 12/31/06 \$ 5,300

CLERTECH.COM, INC.
Reviewed Financial Statements
For the Year Ended December 31, 2007



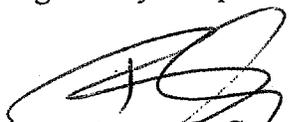
Barrington G. Coombs & Associates PA
Certified Public Accountant

To the Stockholders & Management of
Clertech.Com, Inc.
3500 N. State Road 7
Suite 290
Lauderdale Lakes, FL 33319

We have reviewed the accompanying balance sheet of Clertech.Com, Inc as of December 31, 2007, and the related statements of income and expenses and statement of cash flows for the period then ended, in accordance with standards issued by the American Institute of Certified Public Accountants.

A review consists principally of inquiries of Clertech.Com, Inc. personnel and analytical procedures applied to financial data. A review is substantially less in scope than an audit conducted in accordance with generally accepted auditing standards, the objective of which is the expression of an opinion regarding the financial statements taken as a whole. Accordingly, we do not express such an opinion.

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with generally accepted accounting principles.


Barrington G. Coombs, CPA

January 22, 2008

CLERTECH.COM, INC.

Balance Sheet

December 31, 2007

Current Assets

Cash	\$ 111,525
Total Current Assets	<u>111,525</u>

Fixed Assets

Office Furniture	15,000
Computers & Equipments	161,364
Vehicles	578,344
Accumulated Depreciation	<u>(230,095)</u>
Total Fixed Assets	<u>524,613</u>

Other Assets

Employee Loans	10,181
Prepaid Rent	53,079
Security Deposit	<u>105,656</u>
Total Other Assets	<u>168,916</u>

Total Assets	<u>\$ 805,054</u>
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Liabilities & Stockholders' Equity

Current Liabilities

Payroll Liabilities	17,404
Provision for Federal Income Tax	<u>6,682</u>
Total Current Liabilities	<u>24,086</u>

Long-Term Liabilities

Car Notes Payable	566,305
Shareholder Loan	<u>78,075</u>
	<u>644,380</u>

Stockholders' Equity

Common Stock	2,000
Additional Paid in Capital	85,000
Retained Earnings	<u>49,588</u>
Total Stockholders' Equity	<u>136,588</u>

Total Liabilities & Stockholders' Equity	<u>\$ 805,054</u>
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CLERTECH.COM, INC.
Income Statement
For the Year Ended December 31, 2007

Revenue

Management & Consulting Fees \$ 3,000,000

Operating Expenses

Advertising	29,021
Automobile Expenses	20,159
Bank Charges	2,187
Commission	863,663
Contract labor	951,992
Depreciation	149,137
Dues & Subscriptions	2,215
Equipment Lease	31,596
Insurance	39,188
Interest	8,083
Internet	18,929
License & Permit	2,444
Office Supplies	5,159
Payroll Expense	632,804
Postage & Delivery	611
Professional Fees	15,071
Rent	161,950
Repairs & Maintenance	5,268
Storage	1,361
Telephone	13,691
Utilities	924
Total Operating Expense	<u>2,955,453</u>
Operating Income Before Taxes	44,547
Provision for Income Taxes	<u>(6,682)</u>
Net Income	37,865
Retained Earnings 01/01/07	<u>11,723</u>

Retained Earnings 12/31/07 \$ 49,588

CLERTECH.COM,INC
Statement of Cash Flows
For the Year Ended December 31, 2007

Cash Flows from Operating Activities:

Net Income	\$ 37,865
Adjustments to Reconcile Net Income to Net Cash Provided by Operating Activities:	
Depreciation	149,137
Increase in Employees Loans	(10,181)
Increase in Prepaid Rent	(53,079)
Increase in Security Deposit	(88,706)
Increase in Payroll Liabilities	17,404
Increase in Federal Income Taxes Payable	4,613
Net Cash Used by Operating Activities	<u>57,053</u>

Cash Flows from Investing Activities:

Increase in Computers & Equipments	(16,864)
Increase in Purchase of Vehicles	(578,344)
Net Cash (Used) by Investing Activities	<u>(595,208)</u>

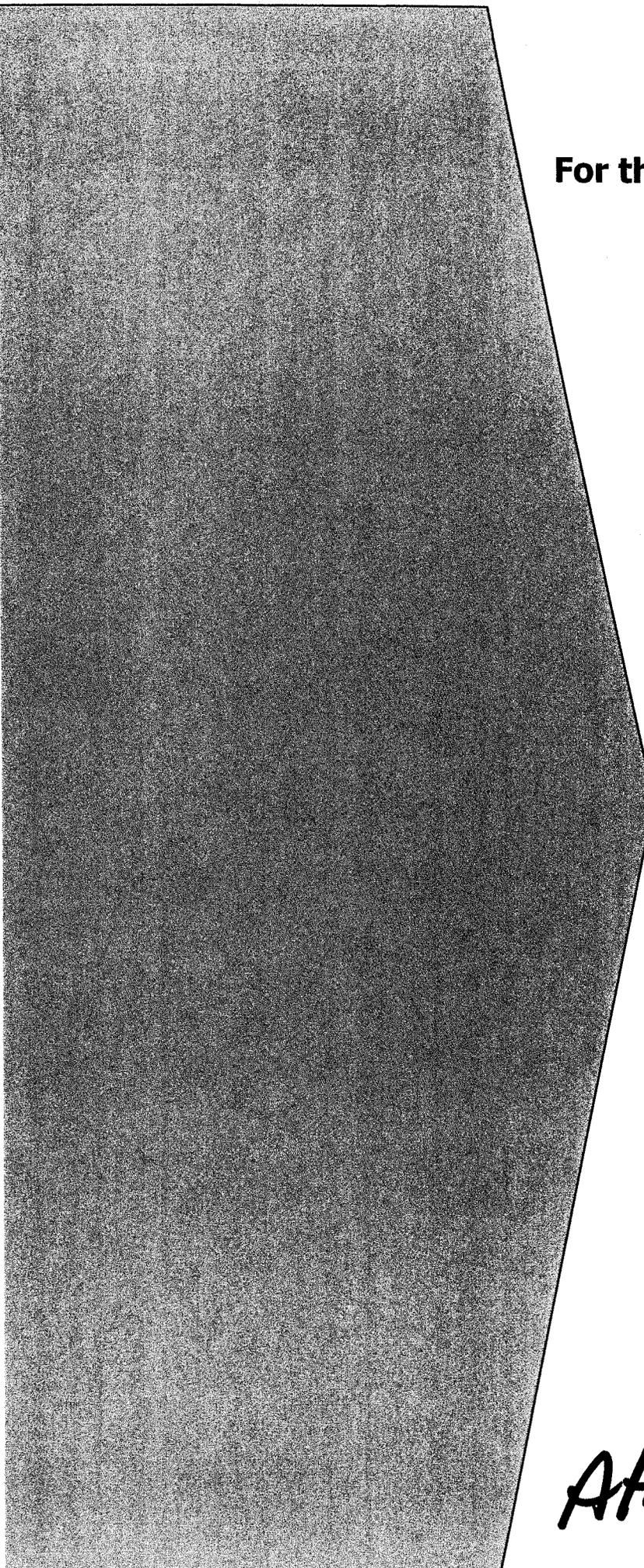
Cash Flows from Financing Activities:

Loan from Shareholder	78,075
Increase in Notes Payable	566,305
	<u>644,380</u>

Net Increase in Cash 106,225

Cash at the beginning of the year 01/01/07 5,300

Cash at the end of the year 12/31/07 \$ 111,525



SMACVIEW, INC.
Financials Statements
For the Year Ended December 31, 2007

Attachment "1"

SMACVIEW, INC.
Balance Sheet
December 31, 2007

Current Assets

Cash	\$ 615,811
Accounts Receivable	3,088,550
Total Current Assets	<u>3,704,361</u>

Fixed Assets

Office Furniture	28,934
Leasehold Improvements	14,852
Accumulated Depreciation	(4,797)
Total Fixed Assets	<u>38,989</u>

Other Assets

Loans and Advances	135,790
Security Deposit	10,000
Due from Smac Telecom	2,510
Real Estate Investment	18,825,000
Total Other Assets	<u>18,973,300</u>

Total Assets \$ 22,716,650

Liabilities & Stockholders' Equity

Current Liabilities

Accounts Payable	1,142
Income Tax Payable	4,276
Total Current Liabilities	<u>5,418</u>

Other Liabilities

Due To Clertech.Com	1,882,000
Due To Clertech Financial	980,000
Due To Clertech Shop	980,000
Due To Shareholder	19,000
	<u>3,861,000</u>

Stockholders' Equity

Common Stock	1,000
Additional Paid in Capital	18,825,000
Retained Earnings	24,232
Total Stockholders' Equity	<u>18,850,232</u>

Total Liabilities & Stockholders' Equity \$ 22,716,650

SMACVIEW, INC.
Income Statement
For The Year Ended December 31, 2007

Revenue

Sales Revenue	\$ 11,155,075
Rental Income	54,908
Interest Income	1,192
Total Revenue	<u>11,211,175</u>
Cost of Sales	5,121,260
Gross Profit	<u>6,089,915</u>

Operating Expenses

Automobile Expenses	50,913
Bank Charges	3,871
Cable	1,569
Corporation Annual Report	9,477
Credit Report	14,461
Dues & Subscription	4,179
Equipment Lease	26,903
Insurance	8,228
Interest	495,870
Internet	30,674
Lawn Care	580
License & Permit	2,994
Office Supplies	18,583
Postage & Delivery	1,695
Printing & Reproduction	2,969
Professional Fees	5,114,368
Rent	24,611
Repairs & Maintenance	55,907
Security	479
Storage	196
Supplies	25,931
Telephone	72,222
Training	15,140
Travel & Entertainment	14,520
Utilities	3,990
Uniforms	52,088
Total Operating Expense	<u>6,052,418</u>
Operating Income Before Depreciation & Taxes	37,497
Depreciation	<u>(4,714)</u>
Income Before Taxes	32,783
Income Tax Expense	<u>(4,276)</u>
Net Income	28,507
Retained Earnings 01/01/07	<u>(4,275)</u>
Retained Earnings 12/31/07	<u><u>\$ 24,232</u></u>

Smacview, Inc.
Statement of Cash Flows
For the Year Ended December 31, 2007

Cash Flows from Operating Activities:

Net Income	\$ 28,507
Adjustments to Reconcile Net Income to Net Cash Provided by Operating Activities:	
Depreciation	4,714
Increase In Accounts Receivable	(3,088,550)
Increase in Loans & Advances	(135,790)
Increase in Security Deposits	(10,000)
Due From Smac Telecom	(2,510)
Increase in Accounts Payable	1,142
Increase in Federal Income Taxes Payable	4,276
Net Cash Used by Operating Activities	<u>(3,198,211)</u>

Cash Flows from Investing Activities:

Increase in Office Furniture	(28,934)
Increase in Leasehold Improvement	(12,352)
Investment in Real Estate	<u>(18,825,000)</u>
Net Cash (Used) by Investing Activities	<u>(18,866,286)</u>

Cash Flows from Financing Activities:

Increase in Loans From Affiliated Companies	3,842,000
Decrease in Shareholder Loan	(177,629)
Increase in Paid In Capital	<u>18,825,000</u>
	<u>22,489,371</u>

Net Increase in Cash	424,874
Cash at the beginning of the year 01/01/07	<u>190,937</u>
Cash at the end of the year 12/31/07	<u>\$ 615,811</u>