

Question 14:

The owners of IP Voice, Inc. with more than a 10% ownership interest are as follows:

<i>Name</i>	<i>Address</i>	<i>Ownership</i>	<i>Principal Business</i>	<i>Citizenship</i>
Joseph Lyle Putegnath III	4653 Carmel Mountain Rd. #308-511, San Diego, CA 92130	100%	Telecommunications	United States of America

There are no interlocking directorates.