

Question 14:

The owners of Oktacom Inc. with a 10% or more ownership interest are as follows:

<i>Name</i>	<i>Address</i>	<i>Ownership</i>	<i>Principal Business</i>	<i>Citizenship</i>
Upco International Inc.	200 - 750 West Pender Street, Vancouver, British Columbia V6C 2T8	100%	Telecommunications	Canada

The owners of Upco International Inc. with a 10% or more indirect ownership interest are as follows:

<i>Name</i>	<i>Address</i>	<i>Ownership</i>	<i>Principal Business</i>	<i>Citizenship</i>
ADUNA HOLDING GMBH	PERLACHER STR 21 A, GRUENWALD, GERMANY 82031	12%	Financial Services	Germany
COSERFI SRL	VIA DEI FARNESE N 4, PARMA, 43125 ITALY	10%	Telecommunications	Italy

Aduna Holding Gmbh and Coserfi SRL are widely held and there are no owners of these entities with a 10% or more indirect ownership interest in the applicant.

There are no interlocking directorates.