M3COM Attachment 1 FCC Form 214: TC or ASG – Main Form

Answer to Question 10:

(c) Jeffery B. Freitas is the point of contact for both entities. He is the Director of M3COM (Bermuda) Limited and he is the President/CEO of M3COM of Virginia. He can be reached at:

M3COM 20110 Ashbrook Place Suite 250 Ashburn, VA 20147 703-726-9477 (Tel)

(d) M3COM of Virginia has not received authority previously under Section 214 of the Communications Act.

Answer to Question 11:

- Jeffery B. Freitas

 18777 Upper Meadow Drive
 Leesburg, VA 20176
 US Citizen
 President/ CEO
 50% Ownership
- Frank R. Marvin
 420 River Bend Rd
 Great Falls, VA 22066
 US Citizen
 COO
 50% Ownership

Answer to Question 12:

Name of Individual: Jeffery B. Freitas

Title: Director

Name if foreign carrier: M3COM (UK) Limited Country authorized to operate: United Kingdom

Name of Individual: Frank R. Marvin

Title: Director

Name if foreign carrier: M3COM (UK) Limited Country authorized to operate: United Kingdom

Name of Individual: Jeffery B. Freitas

Title: Director

Name if foreign carrier: M3COM (Hong Kong) Limited

Country authorized to operate: Hong Kong

Name of Individual: Frank R. Marvin

Title: Director

Name if foreign carrier: M3COM (Hong Kong) Limited

Country authorized to operate: Hong Kong

Name of Individual: Jeffery B. Freitas

Title: Director

Name if foreign carrier: M3COM (Japan) Limited

Country authorized to operate: Japan

Name of Individual: Frank R. Marvin

Title: Director

Name if foreign carrier: M3COM (Japan) Limited

Country authorized to operate: Japan

Name of Individual: Jeffery B. Freitas

Title: Director

Name if foreign carrier: Millennium 3 Communications (Singapore) Pte Ltd

Country authorized to operate: Singapore

Name of Individual: Frank R. Marvin

Title: Director

Name if foreign carrier: Millennium 3 Communications (Singapore) Pte Ltd

Country authorized to operate: Singapore

Answer to Question 13:

M3COM is assigning the Section 214 authorization to its US Company based on direction given by the IRS. The Section 214 license was in the Bermuda holding company since the marketing and sales were performed by this entity. All revenue that was international in nature was then allocated to the Bermuda Company and declared on Bermuda's 1120F tax return that was filed with the IRS. The IRS reviewed the Bermuda tax returns and declared on December 21, 2012 that since all of the activities associated with the generation of revenue is performed in the United States, all revenue has to be declared by M3COM of Virginia, Inc. Due to this finding, M3COM is assigning this Section 214 authorization to the corporation where the revenue is generated, which is M3COM of Virginia, Inc.

Answer to Question 14:

The Assignee is not a foreign carrier. The Assignee is affiliated with foreign carriers in the United Kingdom, Hong Kong, Japan and Singapore.

Answer to Question 16:

According to Section 63.10 (a)(3), the Assignee is only affiliated with non-dominant carriers. In fact the affiliate foreign carriers are license holding companies, but provide less than 1% of the market share in each country.