

SIERRA TEL COMMUNICATIONS GROUP – VARCOMM-SIERRATEL, INC.
International Section 214 for Global Resale – Transfer of Control Application

Attachment 2
Response to Item 25 (Part 1)

Derailed Ownership Listing

Sierra Telephone Long Distance (Before Transaction)

The name, address, citizenship and principal business of the sole entity that owns at least ten (10) percent of both the equity and the voting power of Sierra Telephone Long Distance before the proposed transaction are:

<u>Name & Address</u>	<u>% Voting & Equity</u>	<u>Citizenship</u>	<u>Principal Business</u>
Sierra Tel Communications Group 49150 Road 426 Oakhurst, CA 93644	100.00%	California Corporation	Telecommunications Holding Company

Sierra Communications Group also owns 100 percent of both the equity and voting power of Sierra Telephone Company, Inc., Sierra Tel Internet, Sierra Tel Business Systems, and Sierra Tel Administration before the proposed transaction.

The Directors of Sierra Telephone Long Distance are John H. Baker and Cynthia A. Huber. The Officers of Sierra Telephone Long Distance are Cynthia A. Huber, President and Secretary; and Robert J. Griffin, Vice President and Treasurer. All Directors and Officers are United States citizens, and all Directors and Officers can be contacted at 49150 Road 426 in Oakhurst, California 93644.

Sierra Tel Communications Group (Before and After Transaction)

The names, addresses, citizenship and principal businesses of the entities that own at least ten (10) percent of both the equity and the voting power of Sierra Tel Communications Group both before and after the proposed transaction are:

<u>Name & Address</u>	<u>% Voting & Equity</u>	<u>Citizenship</u>	<u>Principal Business</u>
John H. Baker, Trustee		U.S.A.	Telecommunications
John H. Baker Trust UTA dated 1/10/1975	60.96%		
John H. Baker Trust dated 5/4/1999	39.04%		
c/o Walter W. Hansell, Esquire 50 California Street, Suite 2750 San Francisco, CA 94111			

The beneficiary of both the John H. Baker Trust UTA dated 1/10/1975 and the John H. Baker Trust dated 5/4/1999 is John H. Baker, a United States citizen and California resident, who can be contacted via his attorney Walter W. Hansell, Esquire of Womble Bond Dickinson, 50 California Street, Suite 2750, San Francisco, California 94111.

The Directors of Sierra Tel Communications Group are John H. Baker, Cynthia A. Huber and Elizabeth Diaz. The Officers of Sierra Tel Communications Group are Cynthia A. Huber, President and Secretary; and Robert J. Griffin, Vice President and Treasurer. All Directors and Officers are United States citizens, and can be contacted at 49150 Road 426 (P.O. Box 219) in Oakhurst, California 93644.

No other individual or entity directly or indirectly owns or controls ten (10) percent or more of either the equity or the voting power of Sierra Tel Communications Group or Sierra Telephone Long Distance before the proposed transaction.

Sierra Telephone Long Distance (After Transaction)

The name, address, citizenship and principal business of the sole entity that will own at least ten (10) percent of both the equity and the voting power of Sierra Telephone Long Distance after the proposed transaction are:

<u>Name & Address</u>	<u>%</u> <u>Voting & Equity</u>	<u>Citizenship</u>	<u>Principal Business</u>
Varcomm-SierraTel, Inc. 23473 Avenue 56 Ducor, CA 93218	100.00%	California Corporation	Telecommunications Holding Company

In accordance with the ownership structure and layers set forth below, the ultimate indirect ownership of both the equity and the voting power of Sierra Telephone Long Distance will be comprised of The Eric N. Votaw Separate Property Trust Dated February 22, 2023 (49.50%), The Vellucci Family Trust Dated July 25, 2018 (40.50%) and Eric N. Votaw (10.00%).

Varcomm-SierraTel, Inc. (Before and After Transaction)

The names, addresses, citizenship and principal businesses of the only entities that own at least ten (10) percent of both the equity and the voting power of Varcomm-SierraTel, Inc. both before and after the proposed transaction are:

<u>Name & Address</u>	<u>%</u> <u>Voting & Equity</u>	<u>Citizenship</u>	<u>Principal Business</u>
Varcomm Holdings, Inc. 23473 Avenue 56 Ducor, CA 93218	90.00%	California Corporation	Telecommunications Holding Company
Eric N. Votaw 23473 Avenue 56 Ducor, CA 93218	10.00%	U.S.A.	Telecommunications

The Directors of Varcomm-SierraTel, Inc. are Eric N. Votaw, Jennifer M. Vellucci and Ronald Roome. The Officers of Varcomm-SierraTel, Inc. are Eric N. Votaw, Chief Executive Officer and Chairman of the Board; and Jennifer M. Vellucci, President, Secretary and Chief Financial Officer. All Directors and Officers are United States citizens, and all can be contacted at 23473 Avenue 56 in Ducor, California 93218.

In turn, the name, address, citizenship and principal business of the sole entity that owns at least ten (10) percent of both the equity and the voting power of Varcomm Holdings, Inc. both before and after the proposed transaction are:

<u>Name & Address</u>	<u>Voting & Equity</u>	<u>Citizenship</u>	<u>Principal Business</u>
V Squared Holdings, Inc. 23473 Avenue 56 Ducor, CA 93218	100.00%	California Corporation	Telecommunications Holding Company

The Directors of Varcomm Holdings, Inc. are Eric N. Votaw, Jennifer M. Vellucci and Ronald Roome. The Officers of Varcomm Holdings, Inc. are Eric N. Votaw, Chief Executive Officer and Chairman of the Board; and Jennifer M. Vellucci, President, Secretary and Chief Financial Officer. All Directors and Officers are United States citizens, and all can be contacted at 23473 Avenue 56 in Ducor, California 93218.

In turn, the names, addresses, citizenship and principal businesses of the only entities that own at least ten (10) percent of both the equity and the voting power of V Squared Holdings, Inc. both before and after the proposed transaction are:

<u>Name & Address</u>	<u>Voting & Equity</u>	<u>Citizenship</u>	<u>Principal Business</u>
The Eric N. Votaw Separate Property Trust Dated February 22, 2023 23473 Avenue 56 Ducor, CA 93218	55.00%	Nevada Trust	Investments
The Vellucci Family Trust Dated July 25, 2018 23473 Avenue 56 Ducor, CA 93218	45.00%	Arizona Trust	Investments

The Directors of V Squared Holdings, Inc. are Eric N. Votaw, Jennifer M. Vellucci and Ronald Roome. The Officers of V Squared Holdings, Inc. are Eric N. Votaw, Chief Executive Officer and Chairman of the Board; and Jennifer M. Vellucci, President, Secretary and Chief Financial Officer. All Directors and Officers are United States citizens, and all can be contacted at 23473 Avenue 56 in Ducor, California 93218.

The trustee of The Eric N. Votaw Separate Property Trust Dated February 27, 2023 is Eric N. Votaw and the Cassady Law Offices, P.C. is the successor trustee. The Primary Beneficiary is Eric Votaw, during his lifetime and upon his death the Trust Estate is the beneficiary. All trustees and beneficiaries are United States citizens and can be contacted at 24373 Avenue 56 in Ducor, California 93218.

The trustees of The Vellucci Family Trust Dated July 25, 2018 are Clifford A. Vellucci and Jennifer M. Vellucci, who are husband and wife. The beneficiary is the Jennifer M. Vellucci Inheritance Trust, an Arizona Trust, which, in turn will be distributed among the adult children of Clifford A. Vellucci and Jennifer M. Vellucci – specifically, Marco A. Vellucci, Josh H. Vellucci, Christopher S. Norwood, Jacob A Norwood and Alexis M. Norwood. All trustees and beneficiaries are United States citizens and can be contacted at 24373 Avenue 56 in Ducor, California 93218.

No other individual or entity will directly or indirectly own or control ten (10) percent or more of either the equity or the voting power of Sierra Telephone Long Distance or Varcomm-Sierra Tel, Inc. after the proposed transaction.