

COMPETITIVE TELECOMMUNICATIONS SERVICE PROVIDERS

For the provision of (check all that apply):

INTEREXCHANGE CARRIER

COMPETITIVE ACCESS

ALTERNATIVE OPERATOR SERVICE PROVIDER

COMPETITIVE LOCAL
EXCHANGE CARRIERS

OTHER (Describe):

ANNUAL REPORT OF

Legent Communications Corporation d/b/a Long distance America

(Exact legal name of respondent)

If name was changed during year, show also the
previous name and date of change.

www.legentcom.com

Website URL

21084 Bake parkway, Ste 108. Lake Forest, Orange CA 92630

| Address | City | County | State | Zip Code |
|---------|------|--------|-------|----------|
| | | | | |

(949) 753-7000

Phone: (Area Code) Number

21084 Bake Parkway, Ste 108 Lake Forest, CA 92630

(Address of principal business office at end of year)

TO THE PUBLIC UTILITIES COMMISSION OF OHIO



FOR THE
YEAR ENDED DECEMBER 31, 2010

Name, title, address, e-mail address and telephone number (including area code) of the person to be contacted concerning this report.

Patrick D Crocker, Attorney, 107 W Michigan Ave, 4th Fl, Kalamazoo, MI 49007

Email: contact@nationwideregulatorycompliance.com, Phone: (269) 381-8888, Fax: 269-381-4855

IDENTITY OF RESPONDENT

1. Identify respondent's form of business organization: sole proprietorship, partnership, corporation, or other (explain).

Corporation

2. If a consolidated, merged, or reorganized company, briefly provide particulars of such transactions, the date of the transactions, and PUCO authority. If a reorganized company, give name of original company.

N/A

3. Identify any other names (other than shown on title page) under which respondent conducted any part of its business during the year.

N/A

4. If incorporated specify:
 - a. Date of filing articles of incorporation: May 10, 2001
 - b. State in which incorporated: California

5. Identify PUCO Case Number (and date issued) granting operating authority and identify certificate number(s) issued.

02-586-AU-UNC

6. State whether respondent is operational in Ohio (actually providing service and the date operations began), or available (but not currently providing service).

Operational in Ohio

Operations began November 2001

Instructions:

Schedule 1 is used for PUCO annual assessment purposes pursuant to Section 4905.10, RC. The reporting company shall maintain supporting and/or subsidiary records to separately record revenues derived from total operations and from its Ohio intrastate operations. Information presented herein is subject to audit by the PUCO.

The jurisdictional separation of revenues reported in this schedule should conform, to the extent applicable, to the procedures and instructions of CFR 47 Parts 32 and 36.

For interexchange carriers, intrastate refers to messages originating and terminating in Ohio.

For cellular, competitive access, and paging providers, intrastate refers to amounts billed to an Ohio account.

SCHEDULE: 1

STATEMENT OF INTRASTATE GROSS EARNINGS (REVENUE)

| | | |
|---|---|----------|
| 1 | Operating and Miscellaneous Revenue - Wholesale Cellular Communications, Radio Common Carrier, Directory Revenue, Rent Revenue, Special Billings (revenue from work performed for others, rent revenue-nonoperating return on regulated investment used to provide nonregulated products and services, etc.) | \$83,251 |
| 2 | Other Revenue, Dividend and Interest Income, Gains From Disposition of Property -- Operating and Nonoperating, Other Operating or Nonoperating Gains (foreign currency exchange or transfer, extinguishment of debt, company's share of earnings of affiliated company accounted for on equity method, income from sinking and other funds, etc.) | \$0 |
| 3 | SUBTOTAL (1) + (2) | \$83,251 |
| 4 | Earnings or receipts from sales to other public utilities for resale | \$83,251 |
| 5 | TOTAL (3) - (4) | \$0 |

IN ORDER TO ENSURE THAT PUCO CORRESPONDENCE/INVOICES IS/ARE DIRECTED TO THE APPROPRIATE PERSON AT THE CORRECT ADDRESS, PLEASE COMPLETE THE FOLLOWING.

Name, Title, E-mail, Address, and Phone Number of the Company's Contact Persons

Patrick D Crocker
Name Attorney
Title

contact@nationwideregulatorycompliance.com
E-mail

107 W Michigan Ave, 4th FL Kalamazoo, MI 49007
Address

(269) 381-8888
Phone Number (Including Area Code)

**Name, Title, E-mail, Address, and Phone Number of Person to whom Invoice
should be Directed**

Patrick D Crocker
Name Attorney
Title

contact@nationwideregulatorycompliance.com
E-mail

107 W Michigan Ave, 4th FL Kalamazoo, MI 49007
Address

(269) 381-8888
Phone Number (Including Area Code)

Name and Address of the President

Scott A. White, President
Name

21084 Bake Pkwy Ste 108 Lake Forest, CA 92630
Address

VERIFICATION

The foregoing report must be verified by the President or Chief Officer of the company.

OATH

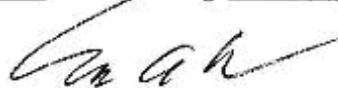
State of California
County of Orange

Scott A White makes oath and says that

s/he is President

of Legent Communications Corporation d/b/a Long distance America

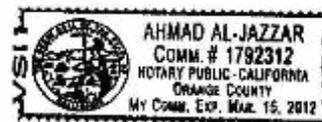
that s/he has examined the foregoing report; that to the best of ~~her~~ his knowledge, information, and belief, all statements of fact contained in the said report are true and the said report is a correct statement of the business and affairs of the above-named respondent in respect to each and every matter set forth therein during the period from and including January 1, 2010 to and including December 31, 2010.



(Signature of affiant.)

Sworn and subscribed before me this 25 day of APRIL, 2011 Month/Year

AHMAD AL-JAZZAR
Signature of notary



My commission expires on MARCH 15 2012