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Jonathan G. Schopf**
Dana M. Caswell

February 9, 2012

**Also admitted in PA

OF COUNSEL
Terence E. Shanley
Michele A. Santucci

Federal Communications Commission
446 12th Street, S.W.
Washington, D.C. 20554

**Re: Domestic Section 214 Application Filed for the Transfer
Of Control of Stanacard, LLC, WC Docket No. 12-18**

—
Edward H. Pattison
(1896-1986)
Stephen H. Sampson
(1911-1982)
Ned Pattison
(1932-1990)
William M. Connors
(1912-1998)

Dear Federal Communications Commission:

Kindly allow this letter to serve as a formal Comment to the above-referenced 214 Application. The Comments contained herein are respectfully filed by the undersigned, as attorney, on behalf of Aleksandr Palatkevich and Artur Zaytsev, former Chief Technology Officer and Chief Financial Officer, respectively, of Stanacard, LLC.

The Shares whose transfer is sought are in dispute, and are the subject of two court proceedings pending in the Supreme Court of the State of New York, New York County, Commercial Division. The complaints in said matters are annexed, together with the decision of the Court denying defendant's motion for summary judgment in the Zaytsev matter. I am also attaching documentary evidence that my clients held minority ownership interests in Stanacard, until they were frozen out of their participation while Mr. Choupak was trying to sell the company.

Upon information and belief, Ms. Koroleva has rendered no payment or consideration for the shares at issue.

It is clear that any transfer at this point from Mr. Choupak to Ms. Koroleva (his wife) would be nothing more than an attempt to render Choupak judgment proof, should an adverse decision be obtained against him. Pursuant to New York State Debtor and Creditor Law §273-a, no defendant can transfer assets following the filing of a cause of action without adequate consideration, because such transfer is deemed to be fraudulent, and voidable.

The Commission should note that Mr. Choupak has claimed a London residence, and has thus far avoided service of process. The Court has ordered Mr. Choupak to submit to an Examination Before Trial by February 29, 2012, but the proposed transfer of interest indicates that Choupak will deny any present involvement in the company he in point of fact controls, and thereby frustrate the discovery process.

Based upon the foregoing, it is respectfully requested that the Commission deny the application.

Thank you for your courtesy and consideration in this matter.

Very Truly Yours,

PATTISON, SAMPSON, GINSBERG & GRIFFIN, P.C.

A handwritten signature in black ink, appearing to read 'E. Rohan', written over a horizontal line.

Eileen T. Rohan, Esq.
Direct Dial: 518-266-1025

SUPREME COURT OF THE STATE OF NEW YORK — NEW YORK COUNTY

PRESENT: **James A. Yates**

PART 49

Index Number : 651030/2010
ZAYTSEV, ARTUR
 vs.
STANACARD, LLC
 SEQUENCE NUMBER : 001
 SUMMARY JUDGEMENT

INDEX NO. _____

MOTION DATE _____

MOTION SEQ. NO. _____

MOTION CAL. NO. _____

is motion to/for _____

PAPERS NUMBERED

Notice of Motion/ Order to Show Cause — Affidavits — Exhibits ...

Answering Affidavits — Exhibits _____

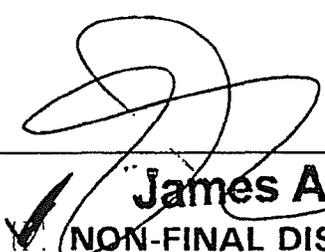
Replying Affidavits _____

Cross-Motion: Yes No

Upon the foregoing papers, it is ordered that this motion

MOTION IS DECIDED IN ACCORDANCE WITH ACCOMPANYING
 DECISION AND ORDER, DATED 1/20/2011

Dated: JAN 20 2011



James A. Yates
 Esq.

Check one: FINAL DISPOSITION NON-FINAL DISPOSITION

Check if appropriate: DO NOT POST REFERENCE

SUBMIT ORDER/ JUDG.

SETTLE ORDER/ JUDG.

MOTION/CASE IS RESPECTFULLY REFERRED TO JUSTICE FOR THE FOLLOWING REASON(S):

PRESENT: HON. JAMES A. YATES
SUPREME COURT OF THE STATE OF NEW YORK
COUNTY OF NEW YORK: PART 49

-----X
ARTUR ZAYTSEV :
 :
 :
 Plaintiff, :
 :
 :
 against : Index No. 651030-2010
 : Decision and Order
 STANACARD, LLC and MICHAEL CHOUPAK, : Motion Sequence 001
 :
 Defendants. :
 :
 :
-----X

Alexander Berkovich, Esq., Brooklyn, for plaintiff.

Krol & O'Connor, New York City (Igor Krol of counsel), for defendant.

Hon. James A. Yates, J.S.C.

According to the complaint, in or about September 2007, defendant Choupak approached the plaintiff and invited him to assist defendant Stanacard on a temporary basis in a de facto capacity of Chief Financial Officer through the end of 2007.

At the end of 2007, based on plaintiff's satisfactory performance, defendant Choupak allegedly invited plaintiff to join defendant Stanacard on a permanent, full-time basis. In negotiating compensation for this position, plaintiff allegedly negotiated a salary and a ten percent membership interest in the company.

In December 2008, defendant Stanacard's General Counsel, Daniel Ralls, prepared a series of documents and agreements to memorialize the existing structure of the company and its membership. Plaintiff allegedly received the LLC Agreement (dated March 20, 2007), the Joinder Agreement and Non-Compete Agreement on January 9, 2009 and executed them on January 29, 2009.

However, in July 2009, plaintiff was informed by Anastasia Koroleva, defendant Stanacard's CEO, that he was not a member of defendant Stanacard and advised plaintiff to speak

to defendant Choupak. Plaintiff alleges that when he first confronted defendant Choupak about this issue, Choupak responded that at the time he promised plaintiff an interest in defendant Stanacard he did not mean it (complaint ¶ 31 at 8). Subsequently, in meetings with the plaintiff in September and October 2009, defendant Choupak reiterated this position.

Plaintiff brings this complaint under eight causes of action: (1) breach of contract ; (2) fraud in inducement; (3) declaratory judgment that he is entitled to a ten percent membership interest in defendant Stanacard; (4) declaratory judgment declaring the Non-Compete Agreement he entered into with defendant Stanacard null and void; (5) breach of fiduciary duty; (6) unjust enrichment and (7) accounting.

Defendants move for summary judgment. Defendant Stanacard moves on the sole ground that the complaint fails to state a cause of action against it because it was defendant Choupak who reneged on his offer to transfer a ten percent interest stake from himself to plaintiff, and not defendant Stanacard. Defendant Choupak moves to dismiss because plaintiff allegedly failed to serve him in accordance with requirements of CPLR 308 (2).

Defendant Stanacard motion is denied. Defendant Choupak's motion will be decided after a traverse hearing into the sufficiency of service and jurisdiction over him in New York courts.

Defendant Stanacard's motion for summary judgment

Defendant Stanacard moves for summary judgment and dismissal of the complaint on the grounds that plaintiff failed to state a cause of action against it as it had nothing to do with defendant Choupak's promise to transfer ten percent of his membership stake in the company to plaintiff.

Defendant Stanacard is a Delaware Limited Liability Company and is therefore governed by Delaware Limited Liability Company Act.

Under Delaware law, unless otherwise set out in the operating agreement, LLCs are assumed to be member-managed (see Delaware Limited Liability Company Law § 18-402:

"Unless otherwise provided in a limited liability company agreement, the

management of a limited liability company shall be vested in its members in proportion to the then current percentage or other interest of members in the profits of the limited liability company owned by all of the members, the decision of members owning more than 50 percent of the said percentage or other interest in the profits controlling").

Defendant Stanacard has not submitted a version of an operating agreement operative at the time when plaintiff's claims arose.

However, even if defendant Choupak had not been appointed Manager of defendant Stanacard LLC until August 2010, and the default provision of the Delaware Limited Liability Law applies, he was one of the member-managers of this entity. As a member who owned 80% of shares, his decision would have been controlling on the entity.

As such, it would have been reasonable for plaintiff to assume that defendant Choupak was acting in his capacity both as a controlling interest holder and member-manager when he allegedly promised him a distribution of ten percent of LLC's interest.

Defendant Stanacard's motion for summary judgment is denied because there is basis under Delaware Limited Liability Company Law to find defendant Stanacard liable for defendant Choupak's promise as member-manager.

Defendant Choupak's motion for summary judgment

Defendant Choupak moves to dismiss the complaint against him because plaintiff allegedly failed to serve him in accordance with requirements of CPLR 308 (2). Defendant Choupak alleges that he left the United States in June 2010 for residence in the United Kingdom. Therefore, service attempted on him on August 24, 2010 at Stanacard offices was insufficient, and in fact, never transpired.

"While a proper affidavit of a process server attesting to personal delivery upon a defendant constitutes prima facie evidence of proper service, a sworn non-conclusory denial of

service by a defendant is sufficient to dispute the veracity or content of the affidavit, requiring a traverse hearing." (NYCTL 1998-1 Trust & Bank of N.Y. v Rabinowitz, 7 AD3d 459, 460 [1st Dept 2004]).

Here, affidavit of service by Byran McElderry states that he served Michael Choupak on August 24, 2010 at 4:32 PM at Stanacard, LLC, 1350 Avenue of the Americas, 19th Floor, New York, NY 10019 by delivering a copy to a "Mr. Smith, true name refused, lobby concierge", white male, 55 years of age, 6'2" and 225 lbs. This description of the lobby concierge is not disputed by defendant Choupak. However, Richard Kirwan, identified as the lobby concierge on duty at the time when the alleged service was made, by affidavit, denies having been asked to accept any papers nor accepting any such papers from plaintiff's process server.

The court finds that defendant Choupak's proof on the issue of denial of personal service is sufficient to raise a question of fact as to whether defendant Choupak was served with the summons and complaint on August 24, 2010 as alleged by Mr. McElderry. Accordingly, the court finds that defendant Choupak is entitled to a traverse hearing on the issue of personal service of the summons and complaint on August 24, 2010.

Conclusion

For the reasons stated, it is hereby:

ORDERED that defendant Stanacard's motion for summary judgment is denied; and it is further

ORDERED that the parties appear for a traverse hearing at New York County Supreme Court on February 23, 2010.

Dated: January 20, 2011

JAN 20 2011

ENTER:

James A. Yates, J.S.C.

James A. Yates

SUPREME COURT OF THE STATE OF NEW YORK
COUNTY OF NEW YORK

Artur Zaytsev,

Plaintiff,

-against-

Stanacard, LLC and Michael Choupak,

Defendants.

Index No.

Date purchased:

Plaintiff designates New York
County as the place of trial.The basis of the venue is CPLR
503(a) and (c)SUMMONSDefendants' principal place of
business is at 1350 Avenue of the
Americas, 19th Floor, New York,
NY 10019

TO THE ABOVE-NAMED DEFENDANTS:

YOU ARE HEREBY SUMMONED to answer the Complaint in this action and to serve a copy of your answer, or, if the complaint is not served with this summons, to serve a notice of appearance, on the plaintiffs' attorneys within twenty (20) days after the service of this Summons, exclusive of the date of service (or within thirty (30) days after the service is complete if this Summons is not personally delivered to you in the State of New York); and in case of your failure to appear or answer, judgment will be taken against you by default for the relief demanded in the Complaint.

Dated: Brooklyn, New York
July 19, 2010

Alexander Berkovich, Esq.
Attorney for Plaintiff
467 Troutman Street, Room 4-F
Brooklyn, NY 11237
Tel. (917) 282-7752
Fax (718) 484-7992
Email: alex@berkovichsq.com

SUPREME COURT OF THE STATE OF NEW YORK
COUNTY OF NEW YORK

-----X
Artur Zaytsev,

Plaintiff,

-against-

Stanacard, LLC and Michael Choupak,

Defendants.
-----X

:

:

:

:

Index No.

COMPLAINT

Plaintiff, by his attorney, Alexander Berkovich, as and for his Complaint herein,
alleges as follows:

PARTIES

1. Plaintiff Artur Zaytsev is a resident of New York City, New York County,
New York.
2. Upon information and belief, defendant Stanacard, LLC (“Stanacard”) is a
limited liability company organized and existing under the laws of the State of Delaware,
authorized to do business in New York, with its principal place of business located in New York
City, New York County, New York, at 1350 Avenue of the Americas, 19th Floor, New York,
NY 10019.

3. Upon information and belief, defendant Stanacard has been and is engaged in the international telephone calling business.

4. Upon information and belief, defendant Michael Choupak (“Choupak”) is a resident of New York City, New York County, New York, residing at 30 West 63rd Street, Apt. 29 PR, New York NY 10023.

5. Upon information and belief, defendant Choupak is and has been since defendant Stanacard’s formation a holder of majority membership interest in defendant Stanacard.

6. Upon information and belief, defendant Choupak is and has been since defendant Stanacard’s formation the Managing Member of defendant Stanacard.

7. Upon information and belief, defendant Choupak is and has been since defendant Stanacard’s formation controlling, managing and dominating defendant Stanacard and its business activities.

FACTS APPLICABLE TO ALL CAUSES OF ACTION

8. Upon information and belief, as of in or about March 2007, defendant Choupak was a holder of eighty (80%) percent of the membership interest in defendant Stanacard.

9. Upon information and belief, as of in or about March 2007, Aleksandr Palatkevich and Eduard Romanov were holders of ten (10%) percent each of membership interest in defendant Stanacard.

10. Upon information and belief, defendant Choupak always had and continues to have complete control and dominion over the actions of defendant Stanacard.

11. Upon information and belief, defendant Stanacard did not conduct the board or membership meetings, and otherwise did not observe corporate formalities.

12. Upon information and belief, defendant Stanacard has not had functioning board of directors or members other than defendant Choupak and his wife, Anastasia Koroleva, whom defendant Choupak has appointed as CEO of defendant Stanacard.

13. In or about September 2007, defendant Choupak approached the plaintiff and solicited the plaintiff to assist defendant Stanacard on the temporary basis in the de facto capacity of Chief Financial Officer through the end of 2007 ("Project").

14. The goal of the Project was for the plaintiff to assess financial processes and operations of Stanacard, determine profitability of Stanacard operations, separate Stanacard operations and financial records from another entity owned and controlled by defendant Choupak, Intermedia, enable Stanacard to run independent of Intermedia, establish and

implement defined financial process to handle shared billing and revenues that may exist after separating Stanacard from Intermedia due to contractual obligations to the vendors or historical infrastructure setup.

15. The plaintiff has completed the Project on December 27, 2007 to defendants' satisfaction.

16. At the end of December 2007, defendant Choupak advised the plaintiff that defendant Choupak and two other holders of the membership interest in Stanacard, Aleksandr Palatkevich and Eduard Romanov, were impressed with the quality of the plaintiff's work and his ability to work with them on defendant Stanacard business and offered the plaintiff to continue to work for defendant Stanacard on the full time basis..

17. At the end of December 2007, as part of the discussions with defendants, the plaintiff requested from defendant Choupak that for the plaintiff to be associated with defendant Stanacard on the full-time basis, plaintiff would require an ownership interest in defendant Stanacard.

18. At the end of December 2007, initially, defendant Choupak has offered the plaintiff two (2%) percent membership interest in defendant Stanacard.

19. At the end of December 2007, in response to the proposal referred to in paragraph 18 hereto, plaintiff requested from defendants as a condition for his continuing employment at defendant Stanacard to have a ten (10%) percent membership interest in the

defendant Stanacard, the same membership interest as owned by Aleksandr Palatkevich and Eduard Romanov,

20. At the end of December 2007, in response to the request referred to in paragraph 19 hereto, defendants have agreed and offered to plaintiff, in addition to monetary compensation, ten (10%) percent membership interest in defendant Stanacard starting with January 1, 2008, which offer plaintiff accepted and, as a result, commenced the full-time employment at defendant Stanacard in January 2008.

21. In January 2008, as a consequence of the promises, representations and agreement described in paragraph 20 herein, and pursuant to the request of defendants and as a consideration for becoming a holder of ten (10%) percent membership interest in defendant Stanacard and promises and representations made by defendant Choupak, plaintiff commenced work for defendant Stanacard and provided extensive services to defendants until December 2009.

22. In or about July 2008, defendants hired Daniel Ralls an in-house counsel for defendant Stanacard and other entities -- Unison and Intermedia -- owned, controlled and dominated by defendant Choupak, and instructed Daniel Ralls to prepare various written contracts to memorialize and reflect the agreements previously made by defendants, plaintiff and Aleksandr Palatkevich and Eduard Romanov.

23. At the end of December 2008, upon information and belief, in order to

memorialize the previous agreement among defendant Choupak and defendant Stanacard and Aleksandr Palatkevich and Eduard Romanov reached on or about March 2007, Stanacard's General Counsel, Daniel Ralls, prepared and sent via email to Anastasia Koroleva a number of agreements previously reached with respect to defendant Stanacard internal structure and relationship ("December 29, 2008 email"), including but not limited to, defendant Stanacard limited liability company agreement dated as of March 20, 2007 ("LLC Operating Agreement") to be executed by defendant Choupak, Aleksandr Palatkevich and Eduard Romanov, as the Members, and plaintiff, as New Member.

24. At the end of December 2008, in order to memorialize the previous agreement between defendants and plaintiff reached in or about December 2007, defendants Stanacard's General Counsel, Daniel Ralls, prepared and in the same December 29, 2008 email sent to Anastasia Koroleva the Joinder to the Limited Liability Company Agreement dated as of January 1, 2008 with the new schedule of Members ("Joinder Agreement") to be executed by defendant Choupak and plaintiff, pursuant to which plaintiff had ten (10%) percent membership interest in defendant Stanacard and defendant Choupak had seventy (70%) percent membership interest in defendant Stanacard, and Aleksandr Palatkevich and Eduard Romanov each continue to have ten (10%) percent membership interest in defendant Stanacard.

25. At the end of December 2008, defendant Stanacard's General Counsel, Daniel Ralls, also prepared and in the same December 29, 2008 email sent to Anastasia Koroleva the Non-Disclosure, Work-for-Hire and Non-Compete Agreements between defendant Stanacard

and plaintiff and between defendant Stanacard and plaintiff's company, anzFS, Inc. to be executed by plaintiff ("Non-Compete Agreements") and the same the Non-Disclosure, Work-for-Hire and Non-Compete Agreements between defendant Stanacard and Aleksandr Palatkevich and Eduard Romanov.

26. On or about January 9, 2009, Anastasia Koroleva forwarded December 29, 2008 email with annexed LLC Operating Agreement, the Joinder Agreement and Non-Compete Agreements to plaintiff and Aleksandr Palatkevich and Eduard Romanov for signing.

27. On or about January 29, 2009, plaintiff executed the Joinder Agreement separately, and as attachment to LLC Operating Agreement also prepared by Stanacard's General Counsel, Daniel Ralls, as the New Member, and delivered both agreements to Stanacard's General Counsel, Daniel Ralls.

28. On or about January 29, 2009, plaintiff executed the Non-Compete Agreements and delivered both to Stanacard's General Counsel, Daniel Ralls.

29. In their correspondence, other communications and actions with respect to plaintiff until late July 2009, defendants treated plaintiff as a holder of ten (10%) percent membership interest in defendant Stanacard.

30. In or about late July 2009, plaintiff has been informed however by

Anastasia Koroleva that plaintiff was not a member of defendant Stanacard and advised plaintiff to speak to defendant Choupak.

31. When plaintiff first confronted defendant Choupak in or about late July early August 2009 via telephone, defendant Choupak told plaintiff that when defendant Choupak agreed to and made promises in December 2007 to make the plaintiff a holder ten (10%) percent membership interest in defendant Stanacard referred to in paragraphs 20 and 21 hereto, defendant Choupak was drunk and did not mean it.

32. Subsequently, in the meetings with plaintiff in September and October 2009, defendant Choupak reiterated that defendant Choupak did not mean the agreement and promises that defendant Choupak made referred to in paragraphs 20 and 21 hereto.

33. In or about November 2009, upon information and belief, in retaliation for plaintiff continuing to demand from defendants that defendants sign the Joinder Agreement and LLC Operating Agreement with the plaintiff as a New Member and holder of ten (10%) membership interest in defendant Stanacard and treat plaintiff as a holder of ten (10%) membership interest in defendant Stanacard, defendants terminated plaintiff's employment at defendant Stanacard and other companies owned and controlled by defendant Choupak effective early December 2009.

34. Had plaintiff known that representations and promises made by defendants referred to in paragraphs 20 and 21 were false, the plaintiff would not have invested his time,

services and efforts and would not have conducted substantial work and services for the benefit of the defendants and would not have entered into the Non-Compete Agreements had plaintiff not been misled and induced by defendants' misrepresentations referred to in paragraphs 20 and 21 hereto.

35. Defendant Choupak failed to comply with his promises and obligations to plaintiff to provide to the plaintiff ten (10%) percent membership interest in defendant Stanacard and to sign the Joinder Agreement.

36. Upon information and belief, defendant Stanacard's revenues for 2007 were approximately three million nine hundred thousand (\$3,900,000.00) dollars.

37. Upon information and belief, defendant Stanacard's revenues for 2008 were approximately twelve million (\$12,000,000.00) dollars.

38. Upon information and belief, defendant Stanacard's revenues for 2009 were approximately ten million (\$10,000,000.00) dollars.

39. Upon information and belief, from January 1, 2008 defendant Stanacard received revenues of at least twenty two million (\$22,000,000.00) dollars.

40. Upon information and belief, since January 2008, defendant Choupak has benefitted from the membership interest in defendant Stanacard that belongs to plaintiff to the

extent of at least two million dollars (\$2,000,000.00) dollars.

41. Upon information and belief, defendant Choupak has paid to himself or to others the monies and benefits due and owing by defendant Stanacard to plaintiff.

42. Upon information and belief, defendant Choupak has taken acts and made omissions referred to herein with knowledge of the detriment of these acts and omissions to plaintiff and failed prevent these acts and omissions or remedy these acts and omissions.

43. Upon information and belief, defendant Choupak has used and continue to use defendant Stanacard as his personal piggy bank and paid and continue to pay defendant Choupak personal expenses, including but not limited to, payments for luxury real estate rentals, making de facto distributions to himself, and benefit unrelated entities owned and/or controlled by defendant Choupak, and otherwise wasted the corporate funds of defendant Stanacard without any consent or approval of the plaintiff.

First Cause of Action

(Breach of Contract)

44. Plaintiff repeats and realleges each and every allegation set forth in paragraphs 1 through 43 herein, as if fully set forth herein at length.

45. Defendants agreed and are obligated to provide to plaintiff a fully-executed Joinder Agreement and LLC Operating Agreement whereby plaintiff is identified as a holder of ten (10%) percent membership interest in defendant Stanacard dated as of January 1, 2008 and otherwise comply with defendants' obligations to the plaintiff as defendant Stanacard's Member.

46. Defendants have failed to perform their obligations to plaintiff and have materially breached and repudiated their obligations to plaintiff by failing to provide to plaintiff a fully-executed Joinder Agreement and LLC Operating Agreement whereby plaintiff is identified as a holder of ten (10%) percent membership interest in defendant Stanacard dated as of January 1, 2008 and otherwise comply with defendants' obligations to the plaintiff as defendant Stanacard's Member.

47. Plaintiff made numerous demands to defendants that defendants comply with their obligation referred to in paragraphs 20-29 hereto to provide to plaintiff a fully-executed Joinder Agreement and LLC Operating Agreement whereby plaintiff is identified as a holder of ten (10%) percent membership interest in defendant Stanacard dated as of January 1, 2008 and otherwise comply with defendants' obligations to the plaintiff as defendant Stanacard's Member.

48. Notwithstanding plaintiff's demands referred to in paragraph 47 hereto, defendants have not complied with defendants' obligations referred to in paragraph 20-29 hereto and failed to provide to plaintiff a fully-executed Joinder Agreement and LLC Operating

Agreement whereby plaintiff is identified as a holder of ten (10%) percent membership interest in defendant Stanacard dated as of January 1, 2008 and otherwise failed to comply with defendants' obligations to the plaintiff as defendant Stanacard's Member.

49. By reason of the foregoing, Plaintiff has been damaged in the amount to be proven at trial of at least one million (\$1,000,000.00) dollars.

Second Cause of Action

(Fraud in Inducement)

50. Plaintiff repeats and realleges each and every allegation set forth in paragraphs 1 through 49 herein, as if fully set forth herein at length.

51. Upon information and belief, at the time defendants made the representations referred to in paragraphs 20 and 21 hereto, defendants willfully and knowingly failed to inform plaintiff that defendants had no intention of performing their obligations and promises made to plaintiff.

52. Upon information and belief, at the time defendants made the representations referred to in paragraphs 20 and 21 hereto, defendants knowingly and willfully misrepresented and omitted to disclose to plaintiff that defendants' actual intentions were to have plaintiff conduct work and invest his efforts and services in connection with defendants without providing to plaintiff ten (10%) percent membership interest in defendant Stanacard agreed to

and promised to plaintiff.

53. Upon information and belief, the representations referred to in paragraphs 20 and 21 hereto made by defendants were false.

54. Upon information and belief, the representations referred to in paragraphs 20 and 21 hereto made by defendants were false, in that defendants did not intend to honor their promises and obligations to plaintiff.

55. Upon information and belief, at the time the representations and statements referred to in paragraphs 20 and 21 hereto were made, these statements and representations were representations of material fact, were known to defendants to be untrue and defendants knew that the representations were untrue when made, and were made with the intent to deceive and defraud plaintiff, in order, among other things, to induce plaintiff to invest his time, services and efforts and to conduct valuable work, labor and services for the benefit of the defendants.

56. At the time when the false representations and statements referred to in paragraphs 20 and 21 hereto were made, plaintiff did not know the true facts but believed defendants' representations and statements to be true, and relied upon them, and was thereby induced into investing time, services and efforts and conducting substantial work and providing substantial services for the benefit of the defendants.

57. Plaintiff would not have invested his time, services and efforts and would not have conducted substantial work and services for the benefit of the defendants and would not have entered into the Non-Compete Agreements had plaintiff not been misled and induced by defendants' misrepresentations referred to in paragraphs 20 and 21 hereto.

58. By reason of the foregoing, plaintiff has been damaged and is entitled to damages in the amount to be proven at trial of at least one million (\$1,000,000.00) dollars.

Third Cause of Action

(Declaratory Judgment)

59. Plaintiff repeats and realleges each and every allegation set forth in paragraphs 1 through 58 herein, as if fully set forth herein at length.

60. By reason of the foregoing, plaintiff is entitled to the judgment declaring plaintiff to be a holder of ten (10%) percent membership interest in defendant Stanacard.

Fourth Cause of Action

(Declaratory Judgment)

61. Plaintiff repeats and realleges each and every allegation set forth in paragraphs 1 through 60 herein, as if fully set forth herein at length.

62. By reason of the foregoing, plaintiff is entitled to the judgment declaring

the Non-Compete Agreements null and void.

Fifth Cause of Action

(Breach of Fiduciary Duty)

63. Plaintiff repeats and realleges each and every allegation set forth in paragraphs 1 through 62 herein, as if fully set forth herein at length.

64. Defendant Choupak, a holder of the majority membership interest in defendant Stanacard and the Managing Member of defendant Stanacard owed plaintiff a fiduciary duty, the duty of loyalty and the duty of utmost good faith.

65. By misappropriating and converting the membership interest in defendant Stanacard and the benefits flowing from such membership interest due and owing by the defendant Choupak to plaintiff, defendant Choupak breached his duties to plaintiff referred to in paragraphs 20-29 hereto.

66. By reason of the foregoing, plaintiff has been damaged and is entitled to damages in the amount to be proven at trial of at least one million (\$1,000,000.00) dollars.

Sixth Cause of Action

(Unjust Enrichment)

67. Plaintiff repeats and realleges each and every allegation set forth in paragraphs 1 through 66 herein, as if fully set forth herein at length.

68. By misappropriating and converting the ten (10%) percent membership interest in defendant Stanacard owned by plaintiff and plaintiff's valuable work, labor and services defendants have been unjustly enriched at plaintiff's expense, and continue to be so unjustly enriched.

69. Defendants retaining the ten (10%) percent membership interest in defendant Stanacard owned by plaintiff and the benefit of plaintiff's valuable work, labor and services is against equity and good conscience.

70. By reason of the foregoing, plaintiff demands that defendants disgorge the ten (10%) percent membership interest in defendant Stanacard owned by plaintiff any and all profits, revenues and consideration that defendants received or obtained from plaintiff including the benefits of plaintiff's valuable work, labor and services, of at least one million (\$1,000,000.00) dollars.

Seventh Cause of Action

(Accounting)

71. Plaintiff repeats and realleges each and every allegation set forth in paragraphs 1 through 70 herein, as if fully set forth herein at length.

72. Plaintiff has been since January 1, 2008 and currently is a holder ten (10%) percent membership interest in defendant Stanacard.

73. Defendants were and are required to keep correct and complete books and records of defendant Stanacard and minutes of the proceedings of its members, and shall keep the same at the office of defendant Stanacard in the New York State.

74. Defendants failed to provide to plaintiff defendant Stanacard's books, records or minutes. Defendants have failed to account and report to plaintiff defendant Stanacard's business and financial affairs for the entire period since January 1, 2008 through the present.

75. Plaintiff, as a holder of ten (10%) percent membership interest in defendant Stanacard has the right to examine the limited liability company books, record and minutes, including but not limited to any contracts, balance sheets and profit and loss statements, tax returns, proof of payments, checks and bank account statements of the defendant Stanacard.

76. By reason of the foregoing, plaintiff is entitled to the order of accounting, including but not limited to accounting of defendant Stanacard books and records, business, financial conditions, income, profits, taxes, distributions, dividends and any other payments made to and by defendant Stanacard from January 1, 2008 through the present.

WHEREFORE, plaintiff demands:

- (a) On the first cause of action, judgment against defendants in the amount to be proven at trial of at least one million (\$1,000,000.00) dollars, together with attorneys' fees, interest and costs, as well as such other and further relief as this Court deems just and proper;
- (b) On the second cause of action, judgment against defendants in the amount to be proven at trial of at least one million (\$1,000,000.00) dollars, together with attorneys' fees, interest and costs, as well as such other and further relief as this Court deems just and proper;
- (c) On the third cause of action, judgment against defendants declaring plaintiff to be a holder of ten (10%) percent membership interest in defendant Stanacard; and
- (d) On the fourth cause of action, judgment against defendants declaring the Non-Compete Agreements null and void;
- (e) On the fifth cause of action, judgment against defendants in the amount to be proven at trial of at least one million (\$1,000,000.00) dollars, together with attorneys' fees, interest and costs, as well as such other and further relief as this Court deems just and proper;
- (f) On the sixth cause of action, judgment against defendants to disgorge the ten (10%) percent membership interest in defendant Stanacard owned by plaintiff and any and all profits, revenues and consideration that defendants received or obtained from plaintiff including the benefits of plaintiff's valuable work, labor and services, of at least one million (\$1,000,000.00) dollars; and
- (g) On the seventh cause of action, judgment against defendants for accounting, including but not limited to accounting of defendant Stanacard books and records, business, financial conditions, income, profits, taxes, distributions, dividends and any other payments made to and by defendant Stanacard from January 1, 2008 through the present.

Dated: Brooklyn, NY
July 19, 2010

Alexander Berkovich, Esq.
Attorney for plaintiff Artur Zaytsev
467 Troutman Street, Room 4F
Brooklyn, New York 11237
tel. 917.282.7752
fax 718.484.7992
email: alex@berkovichesq.com

SUPREME COURT OF THE STATE OF NEW YORK
COUNTY OF NEW YORK

Aleksandr Palatkevich,

Plaintiff,

-against-

Stanacard, LLC and Michael Choupak,

Defendants.

Index No.

Date purchased:

Plaintiff designates New York
County as the place of trial.

The basis of the venue is CPLR
503(a) and (c)

SUMMONS

Defendants' principal place of
business is at 1350 Avenue of the
Americas, 19th Floor, New York,
NY 10019

TO THE ABOVE-NAMED DEFENDANTS:

YOU ARE HEREBY SUMMONED to answer the Complaint in this action and to serve a copy of your answer, or, if the complaint is not served with this summons, to serve a notice of appearance, on the plaintiffs' attorneys within twenty (20) days after the service of this Summons, exclusive of the date of service (or within thirty (30) days after the service is complete if this Summons is not personally delivered to you in the State of New York); and in case of your failure to appear or answer, judgment will be taken against you by default for the relief demanded in the Complaint.

Dated: Brooklyn, New York
May 19, 2011

_____/s/
Alexander Berkovich, Esq.
Attorney for Plaintiff
467 Troutman Street, Room 4-F
Brooklyn, NY 11237
Tel. (917) 282-7752
Fax (718) 484-7992
Email: alex@berkovichsq.com

SUPREME COURT OF THE STATE OF NEW YORK
COUNTY OF NEW YORK

-----X
Aleksandr Palatkevich,

Plaintiff,

-against-

Stanacard LLC and Michael Choupak,

Defendants.
-----X

:

:

:

:

Index No.

COMPLAINT

Plaintiff, by his attorney, Alexander Berkovich, as and for his Complaint herein,
alleges as follows:

PARTIES

1. Plaintiff Aleksandr Palatkevich is a resident of New York City, Kings County, New York.
2. Upon information and belief, defendant Stanacard LLC (“Stanacard”) is a limited liability company organized and existing under the laws of the State of Delaware, authorized to do business in New York, with its principal place of business located in New York City, New York County, New York, at 1350 Avenue of the Americas, 19th Floor, New York, NY 10019.

3. Upon information and belief, defendant Stanacard has been and is engaged in the international telephone calling business.

4. Upon information and belief, defendant Michael Choupak (“Choupak”) is a resident of New York City, New York County, New York, residing at 30 West 63rd Street, Apt. 29 PR, New York 10023.

5. Upon information and belief, defendant Choupak is and has been since defendant Stanacard’s formation a holder of majority membership interest in defendant Stanacard.

6. Upon information and belief, defendant Choupak is and has been since defendant Stanacard’s formation the sole Manager of defendant Stanacard as identified and defined in the Limited Liability Company Agreement of defendant Stanacard.

7. Upon information and belief, defendant Choupak is and has been since defendant Stanacard’s formation controlling, managing and dominating defendant Stanacard and its business activities.

8. Upon information and belief, defendant Choupak, is personally controlling, dominating and managing in New York City defendant Stanacard through New York City based company, Victorian Management LLC, a family-owned business headquartered in

New York City owned by defendant Choupak, his wife and his sister-in-law, which provides management consulting services to defendant Stanacard.

FACTS APPLICABLE TO ALL CAUSES OF ACTION

9. Upon information and belief, defendant Choupak always had and continues to have complete control and dominion over the actions of defendant Stanacard.

10. Upon information and belief, defendant Stanacard did not conduct the board or membership meetings, and otherwise did not observe corporate formalities.

11. Upon information and belief, defendant Stanacard has no functioning board of directors, members or management other than defendant Choupak and his wife, Anastasia Koroleva, whom defendant Choupak has appointed as CEO of defendant Stanacard.

12. In or about summer 2006, defendants offered to plaintiff a position of the Chief Technology Officer (“CTO”) at defendant Stanacard and ten (10%) percent ownership interest in defendant Stanacard.

13. In or about summer 2006, in response to the offers referred to in paragraph 12 hereto, plaintiff accepted the offers and, as a result, commenced work as CTO of defendant Stanacard.

14. Since in or about summer 2006, as a consequence of the offers described in paragraph 12 herein, plaintiff worked as CTO of defendant Stanacard and provided extensive services to defendants until July 2009.

15. As of in or about March 2007, defendant Choupak, defendant Stanacard, plaintiff and Eduard Romanov entered into Limited Liability Company Agreement of defendant Stanacard, pursuant to which defendant Choupak became a holder of eighty (80%) percent of the membership interest in defendant Stanacard and plaintiff became a holder of ten (10%) percent of membership interest in defendant Stanacard.

16. In or about late July 2009, defendants informed plaintiff that his compensation at defendant Stanacard would be reduced by more than 50%.

17. In or about late July 2009, plaintiff has rejected the reduction of compensation demanded by the defendants and resigned from the position of CTO of defendant Stanacard.

18. On or about August 13, 2010, upon information and belief, in retaliation for plaintiff refusing to accept reduction in his compensation as CTO of defendant Stanacard and plaintiff's resignation from the position of CTO of defendant Stanacard, defendants unilaterally and discriminatorily changed the terms of the Limited Liability Company Agreement of defendant Stanacard and misappropriated plaintiff's membership interest in defendant Stanacard.

19. Upon information and belief, defendant Stanacard's revenues for 2007 were at least three million nine hundred thousand (\$3,900,000.00) dollars.

20. Upon information and belief, defendant Stanacard's revenues for 2008 were at least twelve million (\$12,000,000.00) dollars.

21. Upon information and belief, defendant Stanacard's revenues for 2009 were at least ten million (\$10,000,000.00) dollars.

22. Upon information and belief, defendant Stanacard's revenues for 2010 were at least ten million (\$10,000,000.00) dollars.

First Cause of Action

(Breach of Contract)

23. Plaintiff repeats and realleges each and every allegation set forth in paragraphs 1 through 22 herein, as if fully set forth herein at length.

24. Defendants breached their obligations to plaintiff under the Limited Liability Company Agreement of defendant Stanacard.

25. By reason of the foregoing, plaintiff has been damaged in the amount to be proven at trial of at least two million (\$2,000,000.00) dollars.

Second Cause of Action

(Declaratory Judgment)

26. Plaintiff repeats and realleges each and every allegation set forth in paragraphs 1 through 27 herein, as if fully set forth herein at length.

27. By reason of the foregoing, plaintiff is entitled to the judgment declaring plaintiff to be a holder of ten (10%) percent membership interest in defendant Stanacard.

Third Cause of Action

(Conversion and Misappropriation)

28. Plaintiff repeats and realleges each and every allegation set forth in paragraphs 1 through 27 herein, as if fully set forth herein at length.

29. Defendants, without plaintiff's permission, wrongfully misappropriated and converted membership interest of plaintiff in defendant Stanacard and defendants continue to retain and benefit from the membership interest of plaintiff in defendant Stanacard so misappropriated and converted.

30. By reason of the foregoing, plaintiff has been damaged in the amount to be proven at trial of at least two million (\$2,000,000.00) dollars.

Fourth Cause of Action

(Unjust Enrichment)

31. Plaintiff repeats and realleges each and every allegation set forth in paragraphs 1 through 32 herein, as if fully set forth herein at length.

32. By misappropriating and converting the ten (10%) percent membership interest in defendant Stanacard owned by plaintiff and plaintiff's valuable work, labor and services defendants have been unjustly enriched at plaintiff's expense, and continue to be so unjustly enriched.

33. Defendants retaining the ten (10%) percent membership interest in defendant Stanacard owned by plaintiff and the benefit of plaintiff's valuable work, labor and services is against equity and good conscience.

34. By reason of the foregoing, plaintiff demands that defendants disgorge the ten (10%) percent membership interest in defendant Stanacard rightfully owned by plaintiff any and all profits, revenues and consideration that defendants received or obtained from plaintiff including the benefits of plaintiff's valuable work, labor and services, of at least two million (\$2,000,000.00) dollars.

WHEREFORE, plaintiff demands:

- (a) On the first cause of action, judgment against defendants in the amount to be proven at trial of at least two million (\$2,000,000.00) dollars, together with attorneys' fees, interest and costs, as well as such other and further relief as this Court deems just and proper;
- (b) On the second cause of action judgment against defendants declaring plaintiff to be a holder of ten (10%) percent membership interest in defendant Stanacard, together with attorneys' fees and costs, as well as such other and further relief as this Court deems just and proper;
- (c) On the third cause of action, judgment against defendants in the amount to be proven at trial of at least who million (\$2,000,000.00) dollars, together with attorneys' fees, interest and costs, as well as such other and further relief as this Court deems just and proper; and
- (d) On the fourth cause of action, judgment against defendants to disgorge the ten (10%) percent membership interest in defendant Stanacard owned by plaintiff and any and all profits, revenues and consideration that defendants received or obtained from plaintiff including the benefits of plaintiff's valuable work, labor and services, of at least two million (\$2,000,000.00) dollars.

Dated: Brooklyn, NY
May 19, 2011

_____/s/_____
Alexander Berkovich, Esq.
Attorney for Plaintiff
467 Troutman Street, Rm. 4F
Brooklyn, New York 11237
tel. 917.282.7752
fax 718.484.7992
email: alex@berkovichesq.com

EXHIBIT A
FORM OF JOINDER
TO
LIMITED LIABILITY COMPANY AGREEMENT

THIS JOINDER to the Limited Liability Company Agreement, dated as of _____, __, 2009, of Stanacard, LLC, a Delaware limited liability company (the "Company"), by and among certain Persons named therein (the "Agreement"), is made and entered into as of January 1, 2009 by and between the Company and Artur Zaytsev ("New Member"). Capitalized terms used herein but not otherwise defined shall have the meanings set forth in the Agreement.

WHEREAS, Member has acquired an Interest and the Agreement and the Company requires Member, as a Member, to become bound by and/or a party to the Agreement, and Member agrees to do so in accordance with the terms hereof.

NOW, THEREFORE, in consideration of the mutual covenants contained herein and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties to this Joinder hereby agree as follows:

1. **Agreement to be Bound.** New Member hereby agrees that upon execution of this Joinder, it shall become bound by and/or a party to the Agreement and shall be fully bound by, and subject to, all of the covenants, terms and conditions of the Agreement as though an original party thereto and shall be deemed a Member for the purposes of being bound thereby. In addition, New Member hereby agrees that the Interest held by New Member shall be deemed Interest for the purposes of being bound thereby and shall have the rights only as provided in the Agreement. The Company hereby agrees that upon such execution of this Joinder by New Member and the Company, New Member shall be deemed admitted to the Company as a Member of the Company. An updated Schedule A is attached hereto to reflect the changes effected by this Joinder.

2. **Successors and Assigns.** Except as otherwise provided herein, this Joinder shall bind and inure to the benefit of and be enforceable by the Members, the Company and their successors and assigns and New Member (only as provided in the Agreement) and any subsequent holders of Units and the respective successors and permitted assigns of each of them, so long as they hold any Units.

3. **Counterparts.** This Joinder may be executed in separate counterparts each of which shall be an original and all of which taken together shall constitute one and the same agreement.

4. **Governing Law.** The laws of the State of Delaware shall govern the validity of this Agreement, the construction of its terms, and the interpretation of the rights and duties of the Members, without regard to the principles of conflicts of laws.

[Signature Page Follows]

IN WITNESS WHEREOF, the parties hereto have executed this Joinder as of the date first above written.

By: _____

Name:

Title:

[NEW MEMBER]

By:



Name: Artur N. Zaytsev

Title: CFO

2008

New York State Department of Taxation and Finance

New York Partner's Schedule K-1
Tax Law - Article 22 (Personal Income Tax)

IT-204-IP

Final K-1
Amended K-1

For calendar year 2008 or fiscal year beginning and ending
Partners: Before completing your income tax return, see Form IT-204-IP-I, Partner's Instructions for Form IT-204-IP (available at www.nystax.gov)

Partnership's information (see instructions)

Partnership's name (as shown on Form IT-204) STANACARD, LLC Partnership's EIN 20-8675778
A Mark an X in the box if either applies to your entity Publicly traded partnership Portfolio investment partnership

B Tax shelter registration number, if any B

C Business allocation percentage C

Partner's information (see instructions)

Partner's name ARTUR N ZAYTSEV Partner's identifying number 471-21-4291

Partner's address 2775 E 16TH ST, APT. 6H
City State ZIP code
BROOKLYN NY 11235

D The partner is a (mark an X in the appropriate box) General partner or LLC member-manager X Limited partner or other LLC member
E What is the tax filing status of the partner? (Mark an X in the appropriate box, if known) X Individual Estate/trust Partnership

F If the partner is a disregarded entity or grantor trust, enter the tax ID of the entity or individual reporting the income, if known F

G Did the partner sell its entire interest during the tax year G Yes No

Table with 4 columns: Description, H1, Beginning, Ending. Rows include Profit, Loss, and Capital.

Table with 3 columns: Description, I1, I3. Rows include Nonrecourse, Qualified nonrecourse financing, and Recourse.

Table with 4 columns: Description, J1, J2, J7. Rows include Beginning capital account, Capital contributed during the year (cash, property), Current year increase (decrease), Withdrawals and distributions (cash, property), Ending capital account, and Method of accounting.

K Resident status (mark and X in all boxes that apply)
X NYS full-year resident Yonkers full-year resident NYC full-year resident
NYS part-year resident Yonkers part-year resident NYC part-year resident
NYS nonresident Yonkers nonresident



- L If the partner was included in a group return, enter the special NYS identification number, if known L
- M Was Form IT-2658-E filed with the partnership? M Yes No X
- N NYS estimated tax paid on behalf of partner (from Form IT-2658)
- | | Date | Amount |
|---|------|--------|
| 1) First installment | N1 | |
| 2) Second installment | N2 | |
| 3) Third installment | N3 | |
| 4) Fourth installment | N4 | |
| Total NYS estimated tax paid on behalf of partner (add lines N1 through N4) | N | |

Partner's share of income, deductions, etc.

A – Partner's distributive share items		B – Federal K-1 amount	C – New York State amount		
1	Ordinary business income (loss)	1.	-38,828.	1.	-38,828.
2	Net rental real estate income (loss)	2.		2.	
3	Other net rental income (loss)	3.		3.	
4	Guaranteed payments	4.		4.	
5	Interest income	5.	589.	5.	589.
6	Ordinary dividends	6.		6.	
7	Royalties	7.		7.	
8	Net short-term capital gain (loss)	8.		8.	
9	Net long-term capital gain (loss)	9.		9.	
10	Net section 1231 gain (loss)	10.		10.	
11	Other income (loss)	11.		11.	
	<i>Identify:</i>				
12	Section 179 deduction	12.		12.	
13	Other deductions	13.		13.	
	<i>Identify:</i>				
14	Tax preference items for minimum tax	14.	120.	14.	120.
	<i>Identify: See Tax Preference Items Statement</i>				
15	Net earnings (loss) from self-employment	15.		15.	
16	Tax-exempt income and nondeductible expenses	16.	2,553.	16.	2,553.
17	Distributions - cash and marketable securities	17.		17.	
18	Distributions - other property	18.		18.	
19	Other items not included above that are required to be reported separately to partners	19.	589.	19.	589.
	<i>Identify: See Other Items Statement</i>				

Partner's share of New York modifications (see instructions)

20 New York State additions					
	Number	A – Total amount	B – New York State allocated amount		
20a	EA 16	1,148.	1,148.		
20b	EA				
20c	EA				
20d	EA				
20e	EA				
20f	EA				
21	Total addition modifications (total of column A, lines 20a through 20f)			21.	1,148.

1182081030



Partner's share of New York modifications (continued)

22 New York State subtractions			
	Number	A — Total amount	B — New York State allocated amount
22a.	ES 21	374.	374.
22b.	ES		
22c.	ES		
22d.	ES		
22e.	ES		
22f.	ES		
23 Total subtraction modifications (total of column A, lines 22a through 22f)			23. 374.
24 Additions to federal itemized deductions			
	Letter	Amount	
24a.			
24b.			
24c.			
24d.			
24e.			
24f.			
25 Total additions to federal itemized deductions (add lines 24a through 24f)			25.
26 Subtractions from federal itemized deductions			
	Letter	Amount	
26a.			
26b.			
26c.			
26d.			
26e.			
26f.			
27 Total subtractions from federal itemized deductions (add lines 26a through 26f)			27.
28 New York adjustments to tax preference items			28.

Partner's New York filing fee information

29 Partner's share of New York source gross income 29.

Partner's credit information

Part 1 — Pass-through credit bases and factors

Brownfield redevelopment tax credit (Form IT-611)

30 Site preparation credit component 30.

31 Tangible property credit component 31.

32 On-site groundwater remediation credit component 32.



Partner's credit information (continued)

EZ capital tax credit (Form IT-602)

33 Investments in certified EZ businesses 33.
 34 Contributions of money to EZ community development projects 34.
 35 Recapture of credit for investments in certain EZ businesses 35.
 36 Recapture of credit for contributions of money to EZ community development projects 36.

QEZE tax reduction credit (Form IT-604)

37 QEZE employment increase factor 37.
 38 QEZE zone allocation factor 38.
 39 QEZE benefit period factor 39.

QETC facilities, operations, and training credit (Form DTF-619)

40 Research and development property credit component 40.
 41 Qualified research expenses credit component 41.
 42 Qualified high-technology training expenditures credit component 42.

Farmers' school tax credit (Form IT-217)

43 Acres of qualified agricultural property 43.
 44 Acres of qualified conservation property 44.
 45 Eligible school district property taxes paid 45.
 46 Acres of qualified agricultural property converted to nonqualified use 46.

Other pass-through credit bases and factors

Credit bases

Code	Amount	Code	Amount
47a.		47d.	
47b.		47e.	
47c.		47f.	

Credit factors

Code	Factor	Code	Factor	Code	Factor
47g.		47i.		47k.	
47h.		47j.		47l.	

Part 2 – Pass-through credits, addbacks and recaptures

48 Long-term care insurance credit (Form IT-249) 48.
 49 Investment credit (including employment incentive credit and historic barn rehabilitation credit; Form IT-212) 49.
 50 Research and development – investment credit (Form IT-212) 50.

51 Other pass-through credits

Code	Amount	Code	Amount
51a.		51e.	
51b.		51f.	
51c.		51g.	
51d.		51h.	

52 Addbacks of credits and recaptures

Code	Amount	Code	Amount
52a.		52d.	
52b.		52e.	
52c.		52f.	



IT-204-IP, Schedule K-1, Page 2, Line 14

Tax Preference Items Statement

Post-1986 depreciation adjustment	120.	120.
Total	<u>120.</u>	<u>120.</u>

IT-204-IP, Schedule K-1, Page 2, Line 19

Other Items Statement

Investment income	589.	589.
Total	<u>589.</u>	<u>589.</u>
