**EXHIBIT J**

**BITWISE FCC PROGRAM CONTRIBUTIONS**
Comparison of Amounts Due (Estimated) – Original 499-A vs. Revised 499-A

<table>
<thead>
<tr>
<th>Form 499/Revenue Year</th>
<th>Program</th>
<th>Invoiced Fees (Original 499-A)</th>
<th>Actual Fees Owed (Revised 499-A)</th>
<th>Estimate of Referred Debt Not Owed</th>
</tr>
</thead>
<tbody>
<tr>
<td>2008/2007</td>
<td>USF</td>
<td>$113,698.20</td>
<td>$15,248.57</td>
<td>$98,449.63</td>
</tr>
<tr>
<td></td>
<td>TRS</td>
<td>$9,678.66</td>
<td>$1,298.05</td>
<td>$8,380.61</td>
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<tr>
<td></td>
<td>FCC Annual Fee</td>
<td>$2,705.86</td>
<td>$362.90</td>
<td>$2,342.96</td>
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<td></td>
<td>LNPA/NANPA</td>
<td>$20.97</td>
<td>$10.94</td>
<td>$10.03</td>
</tr>
<tr>
<td>2007/2006</td>
<td>USF</td>
<td>$74,341.81</td>
<td>$0.00 * de minimis *(5,768.41)</td>
<td>$74,341.81</td>
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<tr>
<td></td>
<td>TRS</td>
<td>$3,865.04</td>
<td>$299.90</td>
<td>$3,565.14</td>
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<td>FCC Annual Fee</td>
<td>$1,175.44</td>
<td>$137.76</td>
<td>$1,037.68</td>
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<td>LNPA/NANPA</td>
<td>$9.57</td>
<td>$3.02</td>
<td>$6.55</td>
</tr>
<tr>
<td>2006/2005</td>
<td>USF</td>
<td>$9,567.48</td>
<td>$0.00 * de minimis *(3,697.14)</td>
<td>$9,567.48</td>
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<td>TRS</td>
<td>$417.16</td>
<td>$161.20</td>
<td>$255.96</td>
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<td>FCC Annual Fee</td>
<td>$220.37</td>
<td>$85.16</td>
<td>$135.21</td>
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<td>LNPA/NANPA</td>
<td>$4.76</td>
<td>$1.25</td>
<td>$3.51</td>
</tr>
</tbody>
</table>

Note 1: The $198,099.57 in “overbilled” FCC program fees is exclusive of late fees, penalties, and interest charges which have been added after referral, pursuant to the Debt Collection Improvement Act.

Note 2: The amount of alleged debt referred to the U.S. Treasury (and private collection agencies) and which is currently owed is $281,866.39.

Note 3: Netting out the approximately $17,608.75 in FCC program fees actually owed, and the estimated late fees, penalties, and interest charges are at least $66,000.

Note 4: In 2006 and 2007, BitWise’s USF contributions based on “actual interstate revenue receipts” were less than $10,000. BitWise was therefore de minimis during these years and its actual USF contribution would have been $0.00.