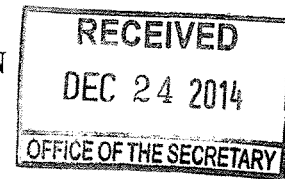


UNITED STATES OF AMERICA
before the
SECURITIES AND EXCHANGE COMMISSION



ADMINISTRATIVE PROCEEDING
File No. 3-16033

In the Matter of

AIRTOUCH COMMUNICATIONS,
INC., HIDEYUKI KANAKUBO,
AND JEROME KAISER, CPA,

Respondents.

DIVISION OF ENFORCEMENT'S
OBJECTIONS TO KANAKUBO'S
AND KAISER'S EXHIBIT LIST

Pursuant to the Hearing Officer's order dated September 26, 2014, the Division of Enforcement ("Division") submits the below objections to the Exhibit List of Respondents Kanakubo and Kaiser served December 16, 2014. The Division reserves its right to amend or supplement the below list before the hearing.

Exhibit	Bates Range	Description	Objections
400	SEC-LA-4275-000000760- SEC-LA-4275-000000780	7/23/2010 Global Master Distribution and Services Agreement between Bridgepoint, Inc. and Waxess USA Inc.	Relevance
401	SEC-LA-4275-000010059- SEC-LA-4275-000010090	1/22/2013 email from Sylvia Chan to Tommy Shek re "Template" with attachments ITX- Standard terms and cond.pdf; ITX- Consent to Assignment 1-09.pdf; ITX- Purchase and Sale Agrmt.pdf; ITX- Purchase-Sale Agmt 1st Amend 5-08.pdf; and Olympus- Waxess MOU.pdf	Hearsay
402	SEC-LA-4275-000010739- SEC-LA-4275-000010750	10/18/2012 email from Sylvia Chan to Tommy Shek re "Tang Note Payable" with attachment Final Note.pdf	Hearsay

Exhibit	Bates Range	Description	Objections
403	SEC-LA-4275-000013376 - SEC-LA-4275-000013381	5/23/2012 email from Hide Kanakubo to Arturo Diaz Gonzales, Carlos Isaza and Tetsuya Hanawa re "RE: 'Airtouch'"	Hearsay
404	SEC-LA-4275-000019903- SEC-LA-4275-000019905	6/8/2012 email from Hide Kanakubo to Larry Paulson, James Canton, and J. Steven Roush re "Andres"	Hearsay
405	SEC-LA-4275-000019966- SEC-LA-4275-000019969	6/10/2012 email from James Canton to Jerome Kaiser re "AirTouch: Term Sheet with Dr. Ed Kowlowitz"	Hearsay
406	SEC-LA-4275-000025128- SEC-LA-4275-000025133	6/11/2012 email from Dr. James Canton to Hide Kanakubo re "Investment"	Hearsay
408	SEC-LA-4275-000029233 - SEC-LA-4275-000028244	7/23/2013 email from Marcelo Sant'Anna to James Canton re "convertible note" with attachments TT_ConvertibleNote_TS_after_Jayme.pdf; Untitled attachment 784520.txt; TT_ConvertibleNote_TS_after_Jayme.docx; and Untitled attachment 794523.txt	Hearsay
409	SEC-LA-4275-000030006- SEC-LA-4275-000030009	9/5/2013 email from Dr. James Canton to Paulson, Larry re "Final Documents- Confidential" with attachment Tang Term Sheet-2 v3.pdf	Hearsay
410	SEC-LA-4275-000037098- SEC-LA-4275-000037100	6/3/2012 email from Jerome Kaiser to Larry Paulson re "New Capital Options" with attachment New Capital Options 060412.docx	Hearsay
413	SEC-LA-4275-000101183- SEC-LA-4275-000181186	7/31/2012 email from Hide Kanakubo to [REDACTED] re FW: "?: Shipment from EMI"	Hearsay

Exhibit	Bates Range	Description	Objections
414	SEC-LA-4275-000101499- SEC-LA-4275-000101500	8/2/2012 email from Hide Kanakubo to Barry Wang; [REDACTED]; CPChin; AHOOK; hanawa; Jerome Kaiser; tqan01; clsaza; and schan re "Export License for 8000pcs non FCC units"	Hearsay
415	SEC-LA-4275-000106456- SEC-LA-4275-000106457	10/2/2012 email from Hide Kanakubo to [REDACTED] re No Subject	None
416	SEC-LA-4275-000034824- SEC-LA-4275-000034825	05/20/2013 email from Carlos Isaza to J. Steven Roush	None
417	SEC-LA-4275-000107008- SEC-LA-4275-000107009	10/4/2012 email [REDACTED] to [REDACTED] re "Spreadsheet v1.2" with attachment REPAYMENT SPREADSHEET v1.2.xlsx	None
418	SEC-LA-4275-000107122	10/4/2012 email from Jerome Kaiser to John Bishop and [REDACTED] re "Tang- Repayment Schedule v100412 133p.xlsx" with attachment Tang- Repayment Schedule v100412 133p.xlsx	None
419	SEC-LA-4275-000107291 - SEC-LA-4275-000107292	10/5/2012 email [REDACTED] to [REDACTED] and [REDACTED] re "Final Revisions to Spreadsheet v7.0" with attachment Tang- AirTouch Repayment v7.0.xlsx	None
420	SEC-LA-4275-000107313	10/5/2012 email [REDACTED] to [REDACTED] and [REDACTED] re Fwd: "AirTouch Loan Repayment" with attachment Tang-AirTouchLoanRepayment.xlsx	None

Exhibit	Bates Range	Description	Objections
421	SEC-LA-4275-000111214- SEC-LA-4275-000111215	10/31/2012 email from Takahide Danny Sato to Hide Kanakubo; Jerome kaiser; and Sylvia Chan re "OBCA Invoice attached"	None
422	SEC-LA-4275-000112258	11/13/2012 email from Hide Kanakubo to Carlos Isaza re "Offer to Mr. Frank Chen at TM Cell"	None
423	SEC-LA-4275-000113963- SEC-LA-4275-000113964	11/29/2012 email from Jerome Kaiser to Hide Kanakubo re FW: "Introduce"	None
424	SEC-LA-4275-000114016- SEC-LA-4275-000114017	11/29/2012 email from Hide Kanakubo to Jerome Kaiser and ██████████ re FW: "Invoice- Storage Service 5K Units 09114-11/30"	None
425	SEC-LA-4275-000115541 - SEC-LA-4275-000115544	12/2/2012 email from Carlos Isaza to Hide Kanakubo re "Introduce"	Hearsay
426	SEC-LA-4275-000115589- SEC-LA-4275-000115592	12/2/2012 email from Jerome Kaiser ██████████ re "Marcelo at TMCell Meeting"	Hearsay
427	SEC-LA-4275-000115754- SEC-LA-4275-000115783	12/3/2012 email from Thomas Quan to Hide Kanakubo re FW: "PO's for TMCell meeting" with attachments Ibratele- Letter of Intent.pdf; BANtecdi (Ecuador) Wireless PO.pdf; Distribution Agreement-Omnia In Bonum Pty Ltd 4-25-12.pdf; A2N Telecom Ltd Distribution Agmt 2-17-12.pdf; and SOICTEL PO Sep 2012.pdf	Hearsay
428	SEC-LA-4275-000115758- SEC-LA-4275-000115769	4/25/2012 Distributor Agreement between Airtouch, Inc. and Omnia In Bonum Pty Ltd ATF Omnia In Bonum Trust	Relevance

Exhibit	Bates Range	Description	Objections
430	SEC-LA-4275-000148354- SEC-LA-4275-000148356	2/17/2012 email from Hide Kanakubo to Sabates (no subject)	Hearsay
431	SEC-LA-4275-000150330	2/23/2012 email from Carlos Isaza to [REDACTED] and Thomas Quan re "TMCell"	Hearsay
432	SEC-LA-4275-000154953- SEC-LA-4275-000154955	3/9/2012 email from Hide Kanakubo to Thomas Quan re "Please add to the list by end of day...thanks."	Hearsay
433	SEC-LA-4275-000156962- SEC-LA-4275-000156966	3/21/2012 email from Hide Kanakubo to [REDACTED] and [REDACTED] re Fwd: "RE: U250 Sample"	Hearsay
434	SEC-LA-4275-000157457	3/23/2012 email from Hide Kanakubo to [REDACTED] and Nicholas Steele re "Celistics Meeting"	Hearsay
435	SEC-LA-4275-000157885- SEC-LA-4275-000157887	3/27/2012 email from Hide Kanakubo to Jose Sabates, Nicholas Steele, and Guillermo Fernandez Rionda re "Celistics Meeting"	Hearsay
436	SEC-LA-4275-000159484- SEC-LA-4275-000159485	4/4/2012 email from Hide Kanakubo to [REDACTED].mx; [REDACTED] Thomas Quan; and Carlos Isaza re "U250 Final Test"	Hearsay
437	SEC-LA-4275-000161035	4/12/2012 email from Hide Kanakubo to Thomas Quan and Jerome Kaiser re "Celistics Preparation"	Hearsay
438	SEC-LA-4275-000163476- SEC-LA-4275-000163479	4/22/2012 email from [REDACTED] to Thomas Quan re "Celestics- Term Sheet"	Hearsay
439	SEC-LA-4275-000163480- SEC-LA-4275-000163483	4/22/2012 email from Hide Kanakubo to [REDACTED] re "Celestics- Term Sheet"	Hearsay

Exhibit	Bates Range	Description	Objections
440	SEC-LA-4275-000163536- SEC-LA-4275-000163539	4/22/2012 email from Hide Kanakubo to Carlos Isaza re "Celistics-AirTouch meeting"	Hearsay
441	SEC-LA-4275-000163727- SEC-LA-4275-000163732	4/23/2012 email from Jose Sabates to Hide Kanakubo and [REDACTED] re "RE: Celestics-AirTouch meeting MINUTE"	Hearsay
442	SEC-LA-4275-000165269- SEC-LA-4275-000165271	5/2/2012 email from Jose Sabates to [REDACTED]; and Hide Kanakubo re "Celestics"	Hearsay
443	SEC-LA-4275-000165325- SEC-LA-4275-000165326	5/2/2012 email from Jerome Kaiser to David Weinstein and Tom Quan re "Re: Road Show"	Hearsay
444	SEC-LA-4275-000166038- SEC-LA-4275-000166055	5/10/2012 email from Jerome Kaiser to RAUL SANTAMARIA y SANTAMARIA re FW: "AirTouch Term Sheet and Draft Distribution Agreement- CONFIDENTIAL" with attachments Celestics- Term Sheet for Investment 041712.doc and Celestics- Distribution Agreement 04132012.docx	None
445	SEC-LA-4275-000166043- SEC-LA-4275-000166055	4/28/2012 Distribution Agreement between AirTouch. Inc. and Celestics	None
446	SEC-LA-4275-000166523- SEC-LA-4275-000166525	5/16/2012 email from [REDACTED] to Hide Kanakubo re "http://www.buycellathome.com/video/GDMS- video-v2-720.mov" with attachment Cortizacion servicio logistico Airtouch.pdf	Hearsay
447	SEC-LA-4275-000166829- SEC-LA-4275-000166833	5/17/2012 email from Hide Kanakubo to RAUL SANTAMARIA y SANTAMARIA re "http://www.buycellathome.com/video/GDMS- video-v2-720.mov" with attachments Celestics- Term Sheet for Investment 041712.doc	Hearsay

Exhibit	Bates Range	Description	Objections
448	SEC-LA-4275-000167267- SEC-LA-4275-000167276	5/21/2012 email from Jerome Kaiser to Thomas Quan re "TM Cell Sales Rep Agreement" with attachment Sales Rep Agreement template 5-21-12.doc	Hearsay
449	SEC-LA-4275-000169217	5/24/2012 email [REDACTED] to Hide Kanakubo re "Celestics"	Hearsay
450	SEC-LA-4275-000169497- SEC-LA-4275-000169501	5/24/2012 email from Jerome Kaiser to Jose Sabates; Hide Kanakubo; and Nicholas Steele re "http://www.buycellathome.com/video/GDMS- video-v2-720.mov"	Hearsay
451	SEC-LA-4275-000169505- SEC-LA-4275-000169509	5/24/2012 email from Hide Kanakubo to Jose Sabates; jerome Kaiser; and Nicholas Steele re "http://www.buycellathome.com/video/GDMS- video-v2-720.mov"	Hearsay
452	SEC-LA-4275-000170874- SEC-LA-4275-000170876	5/31/2012 email from Carlos Isaza to Hide Kanakubo re No Subject	Hearsay
453	SEC-LA-4275-000171031- SEC-LA-4275-000171032	5/31/2012 email from Jerome Kaiser to Albert Rodriguez re FW: "U250 IQC by AirTouch team"	Hearsay
454	SEC-LA-4275-000171087- SEC-LA-4275-000171088	6/11/2012 email from Hide Kanakubo to Tom Quan and [REDACTED] re "TT"	Hearsay
455	SEC-LA-4275-000175951 - SEC-LA-4275-000175954	6/20/2012 email from Jerome Kaiser to Hide Kanakubo re "Celestics"	Hearsay
456	SEC-LA-4275-000179700 - SEC-LA-4275-000179704	6/30/2012 email from Carlos Isaza to Thomas Quan re "Telmex- Exciting!"	Hearsay
457	SEC-LA-4275-000181434- SEC-LA-4275-000181436	7/10/2012 email from Arturo Diaz Gonzalez to Jose Sabates and Thomas Quan re "meeting with Andres"	Hearsay

Exhibit	Bates Range	Description	Objections
458	SEC-LA-4275-000186080- SEC-LA-4275-000186081	7/27/2012 email from Hide Kanakubo to Thomas Quan and Jerome Kaiser re No Subject	Hearsay
459	SEC-LA-4275-000195964- SEC-LA-4275-000195966	9/13/2012 email from Carlos Isaza to Hide Kanakubo re RE: No Subject	Hearsay
460	SEC-LA-4275-000199354- SEC-LA-4275-000199356	9/28/2012 email from Jose Sabates to Hide Kanakubo and Tom Quan re "Letter Telcel Hide" with attachments SKMBT C45012092718210.pdf and TelMex- TelCel and other LA forecast for 2012 and 2013 on SmartLinX and HomeConneX products from AirTouch.xlsx	Hearsay
461	SEC-LA-4275-000201268	10/10/2012 email from Hide Kanakubo to Mike Wyatt re "X1500C"	Hearsay
462	SEC-LA-4275-000201867	10/12/2012 email from Carlos Isaza to Hide Kanakubo re RE: "AR with TM Cell"	Hearsay
463	SEC-LA-4275-000202863 - SEC-LA-4275-000202864	10/22/2012 email from Thomas Quan to Thomas Quan re "Sales VP U250 Commission.pptx" with attachment Sales VP U250 Commission.pptx	Hearsay
464	SEC-LA-4275-000203135 - SEC-LA-4275-000203136	10/24/2012 email from Carlos Isaza to [REDACTED] and Thomas Quan re "TRY&BUY process"	Hearsay
465	SEC-LA-4275-000207918	00/00/0000 Summary of Proposed Terms and Conditions	Foundation Authenticity Hearsay
466	SEC-LA-4275-000237836- SEC-LA-4275-000237842	9/25/2012 email from Jerome Kaiser to Hide Kanakubo re FW: "AirTouch Update" with attachment Purchase Orders-LOIs 092512.pdf	None
467	SEC-LA-4275-000240207	7/30/2012 email from Hide Kanakubo to Jerome Kaiser re "AirTouch Agreement- URGENT!!!"	None

Exhibit	Bates Range	Description	Objections
468	SEC-LA-4275-000251046	12/29/2012 email from Jerome Kaiser to Hide Kanakubo re "Equity Investment Proposal to TM Telecom.pptx"	Hearsay
469	SEC-LA-4275-000252610- SEC-LA-4275-000252611	11/15/2012 email from Jerome Kaiser to Hide Kanakubo re "Important proposal to TM Cell"	Hearsay
470	SEC-LA-4275-000269741 - SEC-LA-4275-000269743	12/3/2014 spreadsheet re "AirTouch, Inc. Vacation Accrual 2011"	Foundation Hearsay Authenticity
471	SEC-LA-4275-000277116- SEC-LA-4275-000277117	10/22/2012 AirTouch Communications, Inc. Review Planning Memo	None
472	SEC-LA-4275-000277950- SEC-LA-4275-000277954	9/30/2012 AirTouch Communications, Inc. Engagement Summary Memo re Review for the nine months ended September 30, 2012	Foundation Hearsay Authenticity
473	SEC-LA-4275-000280685 - SEC-LA-4275-000280693	12/3/2014 spreadsheet re "AirTouch Communications, Inc Vacation Accrual Detail as of September 30, 2012"	Foundation Hearsay Authenticity
474	SEC-LA-4275-000309021 - SEC-LA-4275-000309024	8/8/2012 email from Hide Kanakubo to Arturo Diaz Gonzalez; Thomas Quan; Carlos Isaza; and [REDACTED] re "Call Center Sales"	Hearsay
475	SEC-LA-4275-000310990- SEC-LA-4275-000310992	8/2/2012 email from Carlos Isaza to Thomas Quan re "Telmex Internacional"	Hearsay
476	SEC-LA-4275-000311170	8/1/2012 email from Carlos Isaza to Thomas Quan re No Subject	Hearsay
477	SEC-LA-4275-000311943	7/30/2012 email from Carlos Isaza to Hide Kanakubo re "Emailing: 387133 220999397969862 427447760 n.jpg"	None

Exhibit	Bates Range	Description	Objections
478	SEC-LA-4275-000312150- SEC-LA-4275-000312152	7/27/2012 email from Hide Kanakubo to Carlos Isaza re "Celistics PO and Document"	Hearsay
479	SEC-LA-4275-000320525	6/7/2012 email from Jose Sabates to Hide Kanakubo and Thomas Quan re "Hector Slim and the U250"	Hearsay
480	SEC-LA-4275-000324830 - SEC-LA-4275-000324831	5/5/2012 email from Hide Kanakubo to [REDACTED] and [REDACTED] re "TelMex"	Hearsay
481	SEC-LA-4275-000328981 - SEC-LA-4275-000328982	3/29/2012 email from Hide Kanakubo to Mike Wyatt and Sylvia Chan re "Purchase Order from GetWireless" with attachment PO 7236 from GetWireless LLC 5672.pdf	Hearsay
482	SEC-LA-4275-000331344 - SEC-LA-4275-000331346	3/9/2012 email from Thomas Quan to Robert Belt; Mike Wyatt; and Carlos Isaza re FW: "Project status" with attachment 120308- status1.pptx	Hearsay
483	SEC-LA-4275-000340030- SEC-LA-4275-000340031	1/4/2012 email from Ariel Fajeraizen to Carlos Isaza re FW: "Approval-Waxess DM1000G" with attachment Approval- Waxess DM1000G.pdf	Hearsay Relevance
484	SEC-LA-4275-000348285 - SEC-LA-4275-000348286	7/31/2012 email from Hide Kanakubo to Carlos Isaza; Jerome Kaiser and [REDACTED] re "Agreement with TMCCell"	None
485	SEC-LA-4275-000351787	1/3/2013 email from Carlos Isaza to Hide Kanakubo re No Subject	Hearsay
486	SEC-LA-4275-000351864- SEC-LA-4275-000351865	12/28/2012 email from Carlos Isaza to Hide Kanakubo and Thomas Quan re "la customers"	Hearsay
487	SEC-LA-4275-000352771	12/7/2012 email from Carlos Isaza to [REDACTED] re FW: "Update"	Hearsay

Exhibit	Bates Range	Description	Objections
489	SEC-LA-4275-000371310- SEC-LA-4275-000371311	12/16/2011 email from Carlos Isaza to [REDACTED] re FW: "PO 810092 Airtouch" with attachment 20111216 11375800.pdf	Hearsay Relevance
490	SEC-LA-4275-000371741 - SEC-LA-4275-000371744	12/5/2011 email from Carlos Isaza to Bryce McGuire re FW: "Digicel Jamaica"	Hearsay Relevance
491	SEC-LA-4275-000371781 - SEC-LA-4275-000371790	11/29/2011 email from Carlos Isaza to [REDACTED] re FW: "Peru Visit" with attachment TM Cell Presentation 2011.pdf	Hearsay Relevance
492	SEC-LA-4275-000372456	11/7/2011 email from Carlos Isaza to [REDACTED] re FW: "elm 1000 g Waxess update"	Hearsay Relevance
493	SEC-LA-4275-000383229- SEC-LA-4275-000383233	9/20/2012 Distribution Agreement between Bryant Freeman LLC and AirTouch, Inc.	Relevance
494	SEC-LA-4275-000384103- SEC-LA-4275-000384106	11/20/2012 email from Hide Kanakubo to Carlos Isaza re FW: "Agreement with TMCCell" with attachment BRN001BA933)C 015454.pdf	None
495	SEC-LA-4275-000386874- SEC-LA-4275-000386876	10/22/2012 email from Sylvia Chan to Jerome Kaiser re "AirTouch (9097)- Special Payroll" with attachment John.pdf	None
496	SEC-LA-4275-000387103	10/19/2012 email from Hide Kanakubo to Jerome Kaiser re "\$10K"	Hearsay
497	SEC-LA-4275-000390205	9/19/2012 email from Hide Kanakubo to [REDACTED] aol.com and j[REDACTED] airtouchinc.com re "AirTouch Status Update"	None
498	SEC-LA-4275-000390387	9/16/2012 email from Hide Kanakubo to Jerome Kaiser and [REDACTED] aol.com re "AirTouch POs"	None

Exhibit	Bates Range	Description	Objections
499	SEC-LA-4275-000395579	7/18/2012 email from Hide Kanakubo to Sylvia Chan, Kumi Fukuhara re: could you approve HONG KONG-LONG BEACH booking rate?	Hearsay
500	SEC-LA-4275-000397845	6/22/2012 email from Hide Kanakubo to Carlos Isaza re No Subject	Hearsay
501	SEC-LA-4275-000398718- SEC-LA-4275-000398719	6/19/2012 email from Sylvia Chan to Jerome Kaiser re "2420pcs to Mexico City"	Hearsay
502	SEC-LA-4275-000398972- SEC-LA-4275-000398973	6/16/2012 email from Hide Kanakubo to Tom Quan re "Board call THIS IS VERY IMPORTANT"	Hearsay
504	SEC-LA-4275-000400977	5/24/2012 email from Hide Kanakubo to [REDACTED]@attglobal.net re No Subject	Hearsay
505	SEC-LA-4275-000401572- SEC-LA-4275-000401575	5/17/2012 email from Hide Kanakubo to RAUL SANTAMARIA y SANTAMARIA re http://www.buycellathome.com/video/GDMS-video-v2-720.mov with attachments Celestics- Term Sheet for Investment 041712.doc	Hearsay
507	SEC-LA-4275-000402538- SEC-LA-4275-000402551	4/13/2012 email from Hide Kanakubo to Tom Quan and Carlos Isaza re "AIRTOUCH DISTRIBUTOR AGREEMENT 04132012 HK.docx" with attachment AIRTOUCH DISTRIBUTOR AGREEMENT 04132012 HK.docx	None
508	SEC-LA-4275-000407066- SEC-LA-4275-000407067	00/00/0000 document re "Month-End Closing"	Foundation Hearsay Authenticity

Exhibit	Bates Range	Description	Objections
509	SEC-LA-4275-000407077	00/00/0000 document re "Vacation Accrual"	Foundation Hearsay Authenticity
510	SEC-LA-4275-000419039- SEC-LA-4275-000419040	7/12/2011 email from Hide Kanakubo to Takahide Danny Sato and Jerome Kaiser re "Money Transfer from WAXESS USA INC"	Hearsay Relevance
511	SEC-LA-4275-000437900	7/12/2010 letter from Takehito Jimbo (Olympus Business Creation America, Inc.) to Hideyuki Kanakubo re "Notice ofName Change of iTX International Holdings, Inc. to Olympus Business Creation America. Inc."	Relevance Hearsay
512	SEC-LA-4275-000461461 - SEC-LA-4275-000461462	10/4/2012 email from Jerome Kaiser to John Bishop and [REDACTED] aol.com re "Tang- Repayment Schedule with DATES" with attachment Tang- Repayment Schedule v100412 133p.xlsx	None
513	SEC-LA-4275-000461463- SEC-LA-4275-000461464	10/4/2012 email from Jerome Kaiser to John Bishop and [REDACTED] aol.com re "Tang- Repayment Schedule-FINAL USE THIS ONE" with attachment Tang- Repayment Schedule v100412 133p.xlsx	None
514	SEC-LA-4275-000461496- SEC-LA-4275-000461497	9/22/2012 email from John Bishop to Jerome Kaiser and Hide re "AirTouch: Response to Tony" with attachment Letter- Tang Management Learnings 092112 v1 2TRACKED.docx	None
515	SEC-LA-4275-000461557- SEC-LA-4275-000461558	8/10/2012 email from Anthony Tang to Jerome Kaiser re "AirTouch Debt Offer"	None
516	SEC-LA-4275-000461918	5/24/2012 email from Hide Kanakubo to [REDACTED] airtouchinc.com re "I sent the email that I responded to Arturo on TelMex PO to Rami, Tony Tang, CP, Celistics (only we got a PO), and Rick in NY"	Hearsay

Exhibit	Bates Range	Description	Objections
517	SEC-LA-4275-000462085 - SEC-LA-4275-000462086	12/27/2012 email from Carlos Isaza to [REDACTED]tmcell.com and [REDACTED]yahoo.com re "Airtouch Patent List" with attachment AirTouch Patent List.pdf	Hearsay
518	SEC-LA-4275-000462239	11/28/2012 email from Carlos Isaza to [REDACTED]tmcell.com re "Introduce"	Hearsay
519	SEC-LA-4275-000462733 - SEC-LA-4275-000462734	12/6/2012 email from Carlos Isaza to [REDACTED]tmcell.com re "Shipment" with attachment Inv 11210180 from AirTouch Inc 6468.pdf	Hearsay
520	SEC-LA-4275-000462975 - SEC-LA-4275-000462988	10/5/2012 email from Mario Ego-Aguirre to Jorge Navarro re "Saludos" with attachment Air Touch Stand-Retail.jpg and U250 Telmex Int..pptx	Hearsay
521	SEC-LA-4275-000464891 - SEC-LA-4275-000464906	10/17/2012 Warrant to Purchase Common Stock of AirTouch Communications, Inc.	None
522	SEC-LA-4275-000464958 - SEC-LA-4275-000464968	11/7/2013 email from Thomas J. Nicholson to Altman, Peter re FW: "AirTouch Status Update with attachment AirTouchUpdate.pdf	None
523	SEC-LA-4275-000551412- SEC-LA-4275-000551424	2/23/2012 email from Hide Kanakubo to Carlos Isaza and Hidekazu Nakama re Fwd: "[SPAM] RE: Approval-Waxess DM1000G"	Hearsay
524	SEC-LA-4275-000565583 - SEC-LA-4275-000565586	4/13/2012 email from Carlos Isaza to Hide Kanakubo re "Price and Term Sheet for TelMex" with attachment Proposal U250 to Telmex April.docx	Hearsay
525	SEC-LA-4275-000569633 - SEC-LA-4275-000569635	3/8/2012 email from Hide Kanakubo to Hidekazu Matsubayashi; Tetsuya Hanawa; [REDACTED]airtouchinc.com; and Hidekazu Nakama re "Handbook issue toexport U250 US verion from China"	Hearsay

Exhibit	Bates Range	Description	Objections
526	SEC-LA-4275-000571309- SEC-LA-4275-000571321	4/25/2012 email from Jerome Kaiser to Jose Vieira re "Distributor Agreement" with attachment Distribution Agreement- Omnia In Bonum Pty Ltd 4-25-12.pdf	Hearsay Relevance
527	SEC-LA-4275-000576036 - SEC-LA-4275-000576037	5/10/2012 email from Jerome Kaiser to Hide Kanakubo re FW: "Any news on po from telmex?"	Hearsay
528	SEC-LA-4275-000577346- SEC-LA-4275-000577349	5/15/2012 email from [REDACTED]@airtouchinc.com to Thomas Quan re FW: "Re: Ipad"	None
529	SEC-LA-4275-000597187- SEC-LA-4275-000597188	6/14/2012 email from Hide Kanakubo to Jose Sabates and Nick Steele re FW: "Here is the reason to close your new distribution agreement ASAP"	Hearsay
530	SEC-LA-4275-000677685 - SEC-LA-4275-000677691	7/31/2012 email from Hide Kanakubo to Kumi [REDACTED]@nittsu.com re FW: "?: Shipment from EMI" ¹	Hearsay
531	SEC-LA-4275-000704069- SEC-LA-4275-000704071	9/25/2012 email from Arturo Diaz Gonzalez to Carlos Isaza; Arturo Diaz Gonzalez; Thomas Quan; and Sabates re FW: "CARTA" with attachment Scan 001.pdf	Hearsay
532	SEC-LA-4275-000706381 - SEC-LA-4275-000706386	9/29/2012 email from Mike Wyatt to Tom Quan re "Freeman Contract" with attachment Bryant Freeman Dist Agmt 0512.docx	Hearsay Relevance
533	SEC-LA-4275-000706510- SEC-LA-4275-000706511	10/1/2012 email from Hide Kanakubo to [REDACTED]@airtouchinc.com re "Customer Control Sheet.xlsx" with attachment Customer Control Sheet.xlsx	Hearsay
534	SEC-LA-4275-000708364 - SEC-LA-4275-000708365	10/24/2012 email from Jerome Kaiser to Tom Quan re "Email Wake Up Call"	Hearsay

Exhibit	Bates Range	Description	Objections
535	SEC-LA-4275-000711928	10/25/2012 email from Hide Kanakubo to Carlos Isaza and Thomas Quan re "Telmex new Programs status"	Hearsay
536	SEC-LA-4275-000714056- SEC-LA-4275-000714057	11/6/2012 email from Hidekazu Nakama to Carlos Isaza re "SNS Feedback"	Hearsay
537	SEC-LA-4275-000723458 - SEC-LA-4275-000723459	5/28/2011 email from Hide Kanakubo to Thomas Quan re "Call And Next Week"	Hearsay
538	SEC-LA-4275-000804438 - SEC-LA-4275-000804440	12/6/2011 email from Carlos Isaza to Thomas Quan re FW: "Forecasts-Mexico"	Hearsay
539	SEC-LA-4275-000817529- SEC-LA-4275-000817533	4/13/2012 email from Thomas Quan to Hide Kanakubo re FW: "Price and Term Sheet for TelMex" with attachment Proposal U250 to Telmex April.docx	Hearsay
540	SEC-LA-4275-000850766 - SEC-LA-4275-000850775	9/28/2011 email from [REDACTED]@gmail.com to Hide Kanakubo re FW: "December Production"	Hearsay
541	SEC-LA-4275-000916225	3/9/2012 email from Hide Kanakubo to Tom Quan and Jerome Kaiser re "Nick just called."	Hearsay
542		7/19/2013 Term Sheet between Mr. Anthony Tang and W-in Corporation USA for US\$50,000.00 Bridge Loan	Foundation Hearsay Relevance
543		7/31/2013 City National Bank Statement for W- in Corporation USA 7/25/2013	Foundation Hearsay Relevance
544		2011 1040 Income Tax Return for Jerome and Julie Kaiser	Hearsay Relevance
545		Hide Kanakubo's resume	Relevance Hearsay

Exhibit	Bates Range	Description	Objections
546		Jerome S. Kaiser California Board of Accountancy, Exp. 1/31/2016	Foundation Hearsay
547		Webpage re "Jerome Stacy Kaiser California Board of Accountancy, Exp. 1/31/1998	Foundation Hearsay
548		Kaiser Financials	Foundation Hearsay Relevance
549		Kanakubo Financials	Foundation Hearsay Relevance
550		02/09/2011 Airtouch Communications, Inc. Form 8K	None
551		08/01/2012 Samsung Phone Pictures 472	Foundation Hearsay Relevance Authenticity
552		08/01/2012 Samsung Phone Pictures 487	Foundation Hearsay Relevance Authenticity
553		Spanish language Youtube video advertisement for AirTouch U250 SmartLinX product, <i>available at</i> htt)2://www.youtube.com/watch?v starting from 37:32. TBnxlXY858,	Foundation Hearsay Relevance Authenticity
554		Youtube video advertisement explaining the AirTouch U250 SmartLinX, <i>available at</i> https://www.youtube.com/watch?v=kEai07TnNxE .	Foundation Hearsay Relevance Authenticity

Exhibit	Bates Range	Description	Objections
555		AirTouch U250 SmartLinX Landline Smartphone Bridge, tangible product	Foundation Hearsay Relevance Authenticity
556		11/14/2012 AirTouch Communications 10-Q	None
557		02/07/2013 AirTouch Communications 8-K	None
558		03/22/2013 AirTouch Communications 8-K	None
559		04/11/2013 AirTouch Communications 8-K	None
560		Amazon.com Product Description of AirTouch SmartlinX Landline Smartphone Bridge	Foundation Hearsay Relevance Authenticity
561		Marketwired.com 07/25/2011 article titled "Waxess Holdings Changes Name"	Foundation Hearsay Relevance Authenticity
562		Telmexusa.com article titled "About Temelex USA"	Foundation Hearsay Authenticity
563		Association of Certified Fraud Examiners --Who We Are	Foundation Hearsay Relevance Authenticity
564		AirTouch Company Overview Business Week	Foundation Hearsay Authenticity

Exhibit	Bates Range	Description	Objections
565		Celestics Contact Us	Foundation Hearsay Authenticity
566		Celestics Becomes Largest SIM Card Distributor	Foundation Hearsay Authenticity
567		AirTouch Company Profile	Foundation Hearsay Authenticity
568		10/00/2014 Expert Witnesses Marketplace Analysis	Foundation Hearsay Relevance Authenticity
569			Foundation Hearsay Relevance Authenticity
570		11/29/2012 Tmcell Sales Invoice Exhibit 43	None
571		6/1/2012 Press release re Reuters Significant Developments- "AirTouch Communications, Inc. Named Supplier By Telmex For Sales Of Its SmartLinX In Latin America"	None
572		6/1/2012 Article re Business News Americas- "Roundup; LIME, TelOnline, AirTouch Communications"	Foundation Hearsay Relevance Authenticity


Exhibit	Bates Range	Description	Objections
573		"OTC Link LLC"	Foundation Hearsay Relevance Authenticity
574		Webpage re "OTC Markets FAQs"	Foundation Hearsay Relevance Authenticity
575		6/1/2012 Press Release re Business News Americas- "Roundup; LIME, TelOnline, AirTouch Communications"	Foundation Hearsay Authenticity
576		Webpage re "Tmcell Contact" "	Foundation Hearsay Relevance Authenticity
577		Webpage re "Tmcell Customer	Foundation Hearsay Relevance Authenticity
578	SEC-LA-4275-000051001- SEC-LA-4275-000051002	07/30/2012 email from Hide Kanakubo to Carlos Isaza re Fwd: Agreement with TmCell	None
579	SEC-LA-4275-000100915- SEC-LA-4275-000100916	07/30/2012 email from Carlos Isaza to Hide Kanakubo re Fwd: Agreement with TmCell	None
580	SEC-LA-4275-000393645- SEC-LA-4275-000393646	08/08/2012 email from Hide Kanakubo to Thomas Quan; [REDACTED]@airtouchinc.com; [REDACTED]@attglobal.net	Hearsay
581	SEC-LA-4275-000116055- SEC-LA-4275-000116056	12/05/2012 email from Thomas Quan to Hidekazu Nakama	Hearsay

Exhibit	Bates Range	Description	Objections
582	SEC-LA-4275-000049159	12/11/2012 email from [REDACTED]@airtouchinc.com to J. Roush	Hearsay
583	SEC-LA-4275-000211193	12/27/2012 email from Hide Kanukubo to [REDACTED]@airtouchinc.com re AR Factoring Company	None
584	SEC-LA4275 TR. EX. 0119	03/18/2013 email from Jerome Kaiser to J. Steven Roush re Kaiser Employment Agreement - CONFIDENTIAL	None
585	SEC-LA-4275-000255484- SEC-LA-4275-000255486	04/15/2013 letter from J. Steven Roush to The Audit Committee of the Board of Directors of AirTouch Communications, Inc. re Investigation of TM Cell Relationship	None
586		12/16/2014 Expert Report of Eric Poer, CPA, CFF,CFE	Hearsay
587		12/16/2014 Expert Report of Allan W. Kleidon, PH.D.	Hearsay
588		12/16/2014 Expert Report of Michael Kunkel	Hearsay Failure to disclose source of data underlying opinion

Dated: December 23, 2014

Respectfully submitted,

DIVISION OF ENFORCEMENT
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