Before the
Federal Communications Commission
Washington, D.C. 20554

In the Matter of	)	File No.: EB-10-TC-487
	)	
Teresa Goldberg	)	NAL/Acct. No.: 201232170004
a/k/a Tammy Pocknett	)	
d/b/a Software Training Company, Software	)	FRN: 0021522776
Business Management and Software Managing	)	
Systems		

NOTICE OF APPARENT LIABILITY FOR FORFEITURE

Adopted: February 23, 2012 **Released: February 23, 2012**

By the Commission:

I. INTRODUCTION

1. In this Notice of Apparent Liability for Forfeiture (NAL), we find that Teresa Goldberg d/b/a Software Training Company[1] apparently willfully and repeatedly violated Section 227(b)(1)(C) of the Communications Act of 1934, as amended (the Act),[2] and Section 64.1200(a)(3) of the Commission's rules,[3] by sending 27 unsolicited advertisements, or "junk faxes," to the telephone facsimile machines of 27 consumers. Based on the facts and circumstances surrounding these apparent violations, we find that Teresa Goldberg d/b/a Software Training Company is apparently liable for a forfeiture in the amount of $432,000.

II. BACKGROUND

2. The Telephone Consumer Protection Act of 1991 (TCPA) was enacted by Congress to address problems of abusive telemarketing, including junk faxes.[4] Unsolicited faxes often impose unwanted burdens on the called party, including costs of paper and ink, and making fax machines

[1] As explained below, "Software Training Company" is a fictitious business name registered to the individual "Teresa Goldberg," and uses the address 17127 Clemons Drive, Encino, California. Software Training Company, Fictitious Business Name Record, ID No. 20090624|7563, filed July 3, 2009, Westlaw RPCA-CA database available at http:// www.westlaw.com (last visited Jan. 26, 2012). "Teresa Goldberg" appears to be another named used by Tammy Pocknett, who owns the property located at the address used by Software Training Company. Los Angeles, California Real Property Tax Assessor Record, Parcel Number: 2292-020-007, Westlaw Public Records - Real Property Records Combined database available at http://www. westlaw.com (last visited Jan. 26, 2012). As discussed *infra*, Ms. Goldberg/Pocknett now appears to use the names "Software Business Management" and "Software Training Systems" to carry out the business formerly conducted by "Software Training Company." Therefore, all references in this NAL to "Teresa Goldberg d/b/a Software Training Company" encompass the individual using the names Teresa Goldberg, Tammy Pocknett, Software Training Company, Software Business Management, and Software Management Systems, and using the address 17127 Clemons Drive, Encino, California.

[2] 47 U.S.C. § 227(b)(1)(C).

[3] 47 C.F.R. § 64.1200(a)(3).

[4] Telephone Consumer Protection Act of 1991, Pub. L. No. 102-243, 105 Stat. 2394 (1991) (*codified at* 47 U.S.C. § 227). *See also* Junk Fax Prevention Act of 2005, Pub. L. No. 109-21, 119 Stat. 359 (2005).

unavailable for legitimate business messages. Section 227(b)(1)(C) of the Act thus makes it "unlawful for any person within the United States, or any person outside the United States if the recipient is within the United States . . . to use any telephone facsimile machine, computer, or other device to send, to a telephone facsimile machine, an unsolicited advertisement…."[5]

3. On December 20, 2010, in response to a consumer complaint alleging that Software Training Company had faxed an unsolicited advertisement, the Enforcement Bureau (Bureau) issued a citation to Software Training Company, pursuant to Section 503(b)(5) of the Act.[6] According to public records, "Software Training Company" is a fictitious business name owned by an individual, Teresa Goldberg, using the address 17127 Clemons Drive, Encino, California.[7] The fax that led to the citation offered two separate courses for "hands-on consulting and training" in using "QuickBooks," presented by "expert pro advisors."[8] The Bureau's citation found that Software Training Company violated Section 227(b)(1)(C) of the Act and Section 64.1200(a)(3) of the Commission's rules, and offered Software Training Company the opportunity to request an interview with Commission staff, or provide a written statement responding to the citation, within 30 days of the date of the citation.[9] On December 30, 2010, Software Training Company responded to the citation, claiming that the company was "no longer active or in business" and that it had "no plan or resources to start the company again."[10]

4. Less than two months later, the Commission began to receive complaints indicating that "Software Business Management" and "Software Managing Systems" had faxed unsolicited advertisements to consumers.[11] These subsequent faxes were in some respects identical to the fax that formed the basis of the citation to "Software Training Company," in that the faxes from "Software Business Management" and "Software Managing Systems" offered "two separate courses" for "hands-on consulting and training" in using "QuickBooks," presented by "expert pro advisors."[12] To register for the offered services, the faxes directed recipients to call (800) 608-1905 or to visit www.software-business-management.com or www.software-managing-system.com.

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[5] 47 U.S.C. § 227(b)(1)(C). The prohibition is subject to certain exceptions. For example, a person may fax an unsolicited advertisement if that person has an "established business relationship" (EBR) with the recipient, and the sender obtained the facsimile number from the recipient through voluntary communication in the context of an EBR, or from a directory, advertisement, or website on which the recipient voluntarily made available its facsimile number for public distribution. In addition, the unsolicited ad must notify the recipient of how to opt out of receiving future such ads, subject to certain requirements. *Id.* The Commission has adopted implementing rules. *See* 47 C.F.R. § 64.1200(a)(3).

[6] 47 U.S.C. § 503(b)(5) (requiring the Commission to issue citations before imposing forfeiture liability on persons who do not hold a license, permit, certificate, or other authorization issued by the Commission, or who are not applicants for any of those listed instrumentalities, for violations of the Act or of the Commission's rules and orders).

[7] Fictitious Business Name Record, ID No. 20090624|7563, filed July 3, 2009, Westlaw RPCA-CA database available at http:// www.westlaw.com, last visited Jan. 26, 2012.)

[8] *See* Appendix B.

[9] Citation from Joshua P. Zeldis, Assistant Chief, Telecommunications Consumers Division, Enforcement Bureau, File No. EB-10-TC-487, to Software Training Company, dated December 20, 2010.

[10] Letter from Richard Goldberg, Software Training Company, to Federal Communications Commission, dated December 30, 2010.

[11] *See* Appendix C attached hereto.

[12] *See* Appendix B and C.

5. Based on our review of public records, "Software Business Management" and "Software Managing Systems" do not appear to exist as independent legal entities, nor do they appear to be registered fictitious business or other trade names for any individual or entity. Information provided at the "About Us" link at www.software-business-management.com, however, refers to "Software Business Management" as "Software Training Company":

> *Software Training Company* – About Us
>
> Founded in Miami, Florida, *Software Training Company* was established in 1997…. *Software Training Company* is now a global company offering comprehensive hands-on training to the United States and Canada…. *Software Training Company* strongly promotes hands-on training to insure students learn to utilize software to its fullest potential…."[13]

In addition, the carrier that administers the telephone number provided at the "Contact Us" link (800-608-1905)—which is the same number that the post-citation faxes direct recipients to call to register for the services offered—has identified the end user as "Software Training Company" at 17127 Clemons Drive, in Encino, CA, with Richard Goldberg listed as the contact person.[14] The carrier that administers one of the opt-out numbers in the post-citation faxes (800-578-0654) has identified the end user as having the same address as "Software Training Company," with Teresa Goldberg listed as the contact person.[15]

III. DISCUSSION

A. Apparent Violations of Section 227(b)(1)(C) of the Act and the Commission's Rules Restricting Unsolicited Facsimile Advertisements

6. We find that Teresa Goldberg d/b/a Software Training Company apparently violated Section 227(b)(1)(C) of the Act and Section 64.1200(a)(3) of the Commission's rules by sending 27 unsolicited advertisements to the telephone facsimile machines of 27 consumers, identified in Appendix A. Each of these consumers has provided evidence that he or she received a junk fax from "Software Business Management" or "Software Managing Systems," without having provided authorization to send such faxes, and absent an established business relationship with Teresa Goldberg. As we have determined during the course of our investigation, "Software Business Management" and "Software Managing Systems" are nothing more than names through which Teresa Goldberg d/b/a Software Training Company operates.

7. We base our determination that "Software Business Management" and "Software Managing Systems" are synonymous with Teresa Goldberg d/b/a Software Training Company on several factors. As explained above, Teresa Goldberg registered the fictitious business name "Software Training

[13] http://software-business-management.com/live_online_quickbooks_training_about.html (emphasis added).

[14] E-mail from David Guerrero, J2Global Communications, Inc. to Linda Simms, Analyst, Telecommunications Consumers Division, Enforcement Bureau, dated June 7, 2011 (responding to a Commission inquiry, J2Global Communications, Inc. confirmed that from May 1, 2010 to date of production, Richard Goldberg of Software Training Company, 17127 Clemons Drive, Encino, CA 91436, was listed as the billing contact for the toll-free number 800-608-1905 in the carrier's records).

[15] E-mail from Erik Schurke, VoiceNation, to Jermaine Haynes, Analyst, Telecommunications Consumers Division, Enforcement Bureau, dated October 13, 2011 (responding to a Commission inquiry, VoiceNation confirmed that from June 1, 2010 to present, Teresa Goldberg, 17127 Clemons Drive, Encino, CA 90143, was listed as the billing contact for the toll-free number 800-578-0654 in the carrier's records).

Company."[16] Teresa Goldberg, Software Training Company, Software Business Management, and Software Managing Systems operate from the same address: 17127 Clemons Drive, Encino, California. While "Software Business Management" and "Software Managing Systems" do not appear to be registered fictitious or other trade names, they also do not appear to be incorporated or to have any other legal form of independent existence. Indeed, as explained above, the website www.software-business-management.com identifies itself as "Software Training Company"; the contact telephone numbers set forth in the faxes at issue in this NAL trace back to "Software Training Company"; and the opt-out telephone number set forth in one of the faxes at issue in this NAL trace back to the 17127 Clemons Drive, Encino, California, with Teresa Goldberg listed as a contact person. We therefore find that "Software Business Management" and "Software Managing Systems" are simply alternate names used by Teresa Goldberg d/b/a Software Training Company to conduct the same business and perpetrate the same kinds of violations.

B. Proposed Forfeiture

8. After we have first issued a citation to an entity, as we have in this case, Section 503(b) of the Act authorizes the Commission to propose a forfeiture against that entity when it determines that such entity has, by subsequently engaging in conduct of the type described in such citation, willfully or repeatedly failed to comply with the Act, or any rule, regulation, or order issued by the Commission under the Act.[17] Section 503(b)(2)(E) mandates that, "[i]n determining the amount of such a forfeiture penalty, the Commission or its designee shall take into account the nature, circumstances, extent, and gravity of the violation and, with respect to the violator, the degree of culpability, any history of prior offenses, ability to pay, and such other matters as justice may require."[18] Our forfeiture guidelines set forth the base amount for penalties for certain kinds of violations, and identify criteria, consistent with the Section 503(b)(2)(E) factors, that may influence whether we adjust the base amount downward or upward.[19] For example, we may adjust a penalty upward for "[e]gregious misconduct," an "[i]ntentional violation," or where there is a "[r]epeated or continuous violation."[20] Currently, the maximum penalty that the Commission may impose against an entity such as Software Training Company is $16,000 per violation.[21]

9. Applying these factors in the Act and the forfeiture guidelines, we propose the maximum penalty of $16,000 for each of 27 violations at issue in this NAL for a total proposed forfeiture of $432,000. We propose the maximum penalty in this case because Teresa Goldberg d/b/a Software Training Company appears not only to have repeatedly violated the prohibition against faxing unsolicited

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[16] *See supra* note 7.

[17] 47 U.S.C. § 503(b)(5).

[18] 47 U.S.C. § 503(b)(2)(E).

[19] 47 C.F.R. § 1.80(b)(4) note. The absence of a particular type of violation from the forfeiture guidelines must "not be taken to mean that the violation is unimportant or nonexistent," and "the Commission retains discretion to impose forfeitures for other violations." *Commission's Forfeiture Policy Statement*, Report & Order, 12 FCC Rcd 17087, 17110 (1997).

[20] 47 C.F.R. § 1.80(b)(4) note.

[21] 47 U.S.C. § 503(b)(2)(C). Section 503(b)(2)(C) provides for forfeitures of up to $10,000 for each violation in cases, as in the instant case, where the violation does not involve a Commission licensee or common carrier, among others. *See* 47 U.S.C. § 503(b)(2)(C). In accordance with the inflation adjustment requirements contained in the Debt Collection Improvement Act of 1996, Pub. L. 104-134, Sec. 31001, 110 Stat. 1321, the Commission implemented an increase of the maximum statutory forfeiture under Section 503(b)(2)(C) first to $11,000 and more recently to $16,000. *See* 47 C.F.R. §1.80(b)(3). *See also Amendment of Section 1.80(b) of the Commission's Rules, Adjustment of Forfeiture Maxima to Reflect Inflation,* 23 FCC Rcd 9845 (2008) (amendment of Section 1.80(b) to reflect an increase in the maximum forfeiture for this type of violation to $16,000).

ads, but also to have done so intentionally and in an egregious manner. This is evidenced by the company's apparent attempt to deceive the Commission about the operating status of Teresa Goldberg d/b/a Software Training Company. As explained above, Richard Goldberg — a contact person for Teresa Goldberg d/b/a Software Training Company[22] who also shares the same 17127 Clemons Drive, Encino, California address— responded to the citation, claiming that the company was "no longer active or in business" and that it had "no plan or resources to start the company again."[23] Teresa Goldberg d/b/a Software Training Company continued to send unsolicited faxes, however, *after* making this claim, albeit under the guise of "Software Business Management" and "Software Managing System." The fact that the Commission began to receive complaints about such faxes *less than two months* after the Bureau issued its citation suggests that the claim that the company was "no longer active or in business" was either false or misleading, demonstrating a complete disregard for the Commission's authority and an intent to continue to violate the law.

10. The response submitted by Teresa Goldberg d/b/a Software Training Company to the citation appears to have contained additional false information as well. The fax that formed the basis of the citation directed consumers to call 800-453-4220 to register for the advertised services, and Teresa Goldberg d/b/a Software Training Company contended in the December 30, 2010 citation response that this number "does not belong to us anymore." However, as recently as October 7, 2011—nearly a year after Richard Goldberg, on behalf of Teresa Goldberg d/b/a Software Training Company, disavowed controlling the number—the carrier administering this number identified the end user as Software Training Company, located at 17127 Clemons Drive, Encino, CA, with Richard Goldberg as the contact person.[24]

11. As further support for imposing the maximum penalty against Teresa Goldberg d/b/a Software Training Company, we also observe that the Commission has previously directed a citation for junk fax violations to Teresa Goldberg. According to certain publicly available information, Teresa Goldberg is another name used by Tammy Pocknett, who owns the property located at the address used by "Software Training Company."[25] In 2007, the Commission directed a citation to Ms. Pocknett on behalf of "Collection Elements" for junk fax violations.[26] Teresa Goldberg a/k/a Tammy Pocknett is therefore aware of the restrictions relating to junk faxes, and the fact that Teresa Goldberg d/b/a Software Training Company has continued to send them under the names "Software Business Management" and "Software Managing Systems" strongly suggests an intentional disregard for section 227 and the Commission's rules prohibiting such conduct.

12. The penalty we propose must take into account the repeated, intentional, and egregious nature of the violations apparently committed by Teresa Goldberg d/b/a Software Training Company.

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[22] *See supra* note 14.

[23] *See supra* note 10.

[24] E-mail from David Guerrero, J2Global Communications, Inc. to Jermaine Haynes, Analyst, Telecommunications Consumers Division, Enforcement Bureau, dated October 7, 2011 (responding to a Commission inquiry, J2Global Communications, Inc. confirmed that from February 17, 2010 to October 7, 2011 (date of production), Richard Goldberg of Software Training Company, 17127 Clemons Drive, Encino, CA 91436, was listed as the billing contact for the toll-free number 800-453-4220 in the carrier's records).

[25] *See, e.g.,* Los Angeles, California Real Property Tax Assessor Record, Parcel Number: 2292-020-007, Westlaw Public Records - Real Property Records Combined database available at http://www. westlaw.com (last visited Jan. 26, 2012).

[26] Citation from Kurt A. Schroeder, Deputy Chief, Telecommunications Consumers Division, Enforcement Bureau, File No. EB-07-TC-2584, to Collection Elements, ATTN: Tammy Pocknett, dated July 6, 2007.

We therefore propose the maximum penalty of $16,000 per violation for each of 27 violations at issue in this NAL.

IV. CONCLUSION

13. We conclude that Teresa Goldberg d/b/a Software Training Company apparently violated Section 227(b)(1)(C) of the Act and Section 64.1200(a)(3) of the Commission's rules, by using a telephone facsimile machine, computer, or other device to send 27 unsolicited advertisements to the 27 consumers identified in Appendix A. We further find that Teresa Goldberg d/b/a Software Training Company is apparently liable for a forfeiture in the amount of $432,000 for apparent violations of Section 227(b)(1)(C) of the Act and Section 64.1200(a)(3) of the Commission's rules.

V. ORDERING CLAUSES

14. Accordingly, **IT IS ORDERED**, pursuant to Section 503(b) of the Communications Act of 1934, as amended,[27] and Section 1.80 of the Commission's rules,[28] that Teresa Goldberg d/b/a Software Training Company is hereby **NOTIFIED** of this **APPARENT LIABILITY FOR A FORFEITURE** in the amount of $432,000 for willful and repeated violations of Section 227(b)(1)(C) of the Communications Act,[29] and Section 64.1200(a)(3) of the Commission's rules.[30]

15. **IT IS FURTHER ORDERED THAT**, pursuant to Section 1.80 of the Commission's rules,[31] within thirty (30) calendar days of the release date of this Notice of Apparent Liability for Forfeiture, Teresa Goldberg d/b/a Software Training Company **SHALL PAY** the full amount of the proposed forfeiture or **SHALL FILE** a written statement seeking reduction or cancellation of the proposed forfeiture.

16. Payment of the forfeiture must be made by check or similar instrument, payable to the order of the Federal Communications Commission. The payment must include the NAL/Account Number and FRN referenced above. Payment by check or money order may be mailed to Federal Communications Commission, P.O. Box 979088, St. Louis, MO 63197-9000. Payment by overnight mail may be sent to U.S. Bank – Government Lockbox #979088, SL-MO-C2-GL, 1005 Convention Plaza, St. Louis, MO 63101. Payment by wire transfer may be made to ABA Number 021030004, receiving bank TREAS/NYC, and account number 27000001. For payment by credit card, an FCC Form 159 (Remittance Advice) must be submitted. When completing the FCC Form 159, enter the NAL/Account number in block number 23A (call sign/other ID), and enter the letters "FORF" in block number 24A (payment type code). Teresa Goldberg d/b/a Software Training Company shall also send electronic notification to Johnny.Drake@fcc.gov on the date said payment is made. Requests for full payment under an installment plan should be sent to: Chief Financial Officer – Financial Operations, 445 12th Street, SW, Room 1-A625, Washington, D.C. 20554. Please contact the Financial Operations Group Help Desk at 1-877-480-3201 or Email: ARINQUIRIES@fcc.gov with any questions regarding payment procedures.

17. The written statement seeking reduction or cancellation of the proposed forfeiture, if any, must include a detailed factual statement supported by appropriate documentation and affidavits pursuant

[27] 47 U.S.C. § 503(b).

[28] 47 C.F.R. § 1.80.

[29] 47 U.S.C. § 227(b)(1)(C).

[30] 47 C.F.R. § 64.1200(a)(3).

[31] 47 C.F.R. § 1.80.

to sections 1.80(f)(3) and 1.16 of the Rules.[32] Any response must be mailed both to: Marlene H. Dortch, Secretary, Federal Communications Commission, 445 12th Street, SW, Washington, DC 20554, ATTN: Enforcement Bureau – Telecommunications Consumers Division; and to Richard A. Hindman, Chief, Telecommunications Consumers Division, Enforcement Bureau, Federal Communications Commission, 445 12th Street, SW, Washington, DC 20554, and must include the NAL/Acct. No. referenced in the caption. Documents sent by overnight mail (*other than* United States Postal Service Express Mail) must be addressed to: Marlene H. Dortch, Secretary, Federal Communications Commission, Office of the Secretary, 9300 East Hampton Drive, Capitol Heights, MD 20743. Hand or messenger-delivered mail should be directed, without envelopes, to Marlene H. Dortch, Secretary, Federal Communications Commission, Office of the Secretary, 445 12th Street, SW, Washington, DC 20554 (deliveries accepted Monday through Friday 8:00 a.m. to 7:00 p.m. only). See www.fcc.gov/osec/guidelines.html for further instructions on FCC filing addresses.

18. The Commission will not consider reducing or canceling a forfeiture in response to a claim of inability to pay unless the petitioner submits: (1) federal tax returns for the most recent three-year period; (2) financial statements prepared according to generally accepted accounting practices; or (3) some other reliable and objective documentation that accurately reflects the petitioner's current financial status. Any claim of inability to pay must specifically identify the basis for the claim by reference to the financial documentation submitted.

19. **IT IS FURTHER ORDERED** that a copy of this Notice of Apparent Liability for Forfeiture shall be sent by Certified Mail Return Receipt Requested and First Class Mail to Teresa Goldberg d/b/a Software Training Company, 17127 Clemons Drive, Encino, CA 91436.

FEDERAL COMMUNICATIONS COMMISSION

Marlene H. Dortch
Secretary

[32] 47 C.F.R. §§ 1.80(f)(3), 1.16.

APPENDIX A

Complainants and Apparent Violation Dates

Name of Complainant	Date of Fax Receipt
A'Hearn, M.	2/24/11
Bell, D.	9/20/11
Benefield, R., Action Marine and Dive, Inc.	5/5/11
Bergey, R.	3/17/11
Blumenthal, M.	8/9/11
Brown, K.	8/16/11
Brown, P.	6/14/11
Burger, M.	3/7/11
Carroll, L.	2/24/11
Cummiskey, S.	6/14/11
Cutler, E.	4/28/11
Davis, E.	3/30/11
Giveans, J.	7/5/11
Guerra, C.	5/5/11
Jacobson, B.	4/28/11
Johnson, W.	4/28/11
Kauffman, B.	9/14/11
McCarty, M.	3/7/11
Porter, J.	9/20/11
Rimedio, N.	8/9/11
Rockrise, S.	5/5/11
Sparks, H.	7/26/11
Szydlo, P.	2/24/11
Terlizzi, J.	5/5/11
Tilden, R.	3/17/11
Watson, T.	3/24/11
Williams, G.	7/26/11

APPENDIX B

Pre-Citation Fax

Hands-on QuickBooks Training & Consulting

Presented by Expert Pro Advisors for QuickBooks

We offer TWO SEPARATE courses — Each course description is below — See below for Locations and Dates

DAY 1
8:30am – 4:30pm

Getting Started
- Gain an overview of the course
- Review common business terms used

Setting up QuickBooks 2009/2010
- Discuss decisions to be made before using QuickBooks
- Create a new company file
- Customize QuickBooks with the EasyStep interview

Working with Lists
- Work with the chart of accounts
- Add customer and vendor information
- Tips for managing lists

Working with Bank Accounts
- Work with bank account registers
- Reconcile bank accounts

Using Other Accounts in QuickBooks
- Introduction to other account types
- Track and reconcile credit card transactions
- Discuss other types of asset, liability, and equity accounts

Entering Sales Information
- Review and enter data on different types of sales forms
- Explore purchase orders and printing forms to PDF
- Create and memorize invoices
- Learn the purpose of the item list and add new items
- Add price levels on the price level list
- Associate price levels to customer records
- Create invoice letters and reminder statements

Receiving and Making Deposits
- Record customer payments and deposits
- Handle customer discounts, partial payments and overpayments
- Record cash back from a deposit
- Process credit card transactions

Entering and Paying Bills
- Discuss different ways to handle bills
- Enter and pay bills

DAY 2
8:30am – 3:30pm

Analyzing Financial Data
- Discuss tools for analyzing data; review preset reports
- Create reports and a Quick Report
- Customize report information; create report batches
- Export and filter reports in Excel; save reports to PDF
- Create and customize graphs

Setting up Inventory
- Gain an overview of what inventory will and won't do
- Fill out purchase orders for inventory items
- Track the receipt of inventory items and adjust inventory

Tracking and Paying Sales Taxes
- Gain an overview of sales tax management
- Setup sales tax and apply sales tax to a sale
- Determine and pay sales tax liabilities

Doing Payroll in QuickBooks
- Gain an overview of managing payroll
- Setup payroll, employees for payroll and payroll schedules
- Pay employees and payroll liabilities

Estimating and Progress Invoicing
- Create job estimates
- Find estimates in the company file; copy estimates
- Create invoices from estimates
- Display reports on projects
- Update a job or project status
- Make estimates inactive

Tracking Time
- Track time spent on a project
- Invoice a customer for time worked on a project
- Create reports for time tracking
- Pay nonemployees for time worked

Customizing Forms and Writing Letters
- Modify preset invoice forms
- Design custom invoices and print invoices
- Prepare collection letters

Naples Courtyard by Marriott
3250 U.S. 41
Naples FL 34103
Day 1– Tues April 13th 2010
Day 2– Wed April 14th 2010

Hilton Garden Inn Tampa N
13305 Tampa Oaks Blvd
Temple Terrace FL 33637
Day 1– Thurs April 15th 2010
Day 2– Fri April 16th 2010

Hampton Inn & Suites
Clearwater St Petersburg
4050 Ulmerton Rd
Clearwater FL 33762
Day 1– Tues April 20th 2010
Day 2– Wed April 21st 2010

Visit our website for nearby locations

The hands-on activities are the most important part of the course. The course facilitates your learning by providing structured interaction with the software itself, you will have your own computer provided by our company. The hands-on activities are the focus of the course, by paying close attention as your instructor leads you through the activities. You will learn the skills and concepts effectively

Live On-Line Courses
If you are unable to make the locations or dates listed above, a **Live On-Line Course** may be perfect for you. Receive instruction via live webinar. See and hear your QuickBooks instructor, ask questions and learn QuickBooks in the comfort of your own home or office.

To register please visit our website at: www.Software-Training-Company.com or call (800) 453-4220

Registration Fees: $245.00 by Phone / $240.00 via Website *(Seating is limited 20 maximum, please do not delay)*

Register for both Day 1 & Day 2 courses for a discounted cost of $399.99

To have your **FAX NUMBER** removed please call toll free 1-888-866-9188

APPENDIX C

Post-Citation Faxes

Hands-on QuickBooks Training & Consulting

Presented by Expert Pro Advisors for QuickBooks

We offer TWO SEPARATE courses | Each course description is below | See below for locations and dates

DAY 1
8:30am – 4:30pm

Lesson 1: Getting Started

Lesson 2: Setting up QuickBooks
Everyday Transaction

Lesson 3: Working with Lists

Lesson 4: Working with Bank Accounts
Understand Accounting

Lesson 5: Using Other Accounts in QuickBooks

Lesson 6: Entering Sales Information

Lesson 7: Receiving and Making Deposits

Lesson 8: Entering and Paying Bills

- Questions and Answers
- Tips and Tricks

DAY 2
8:30am – 3:30pm

Lesson 9: Analyzing Financial Data
Work with Reports

Lesson 10: Setting up Inventory

Lesson 11: Tracking and Paying Sales Taxes

Lesson 12: Doing Payroll in QuickBooks

Lesson 13 : Estimating and Progress Invoicing

Lesson 14: Tracking Time

Lesson 14: Customizing Forms and Writing Letters

Lesson 15: Tricky Transactions

(Visit our website for detailed curriculum)

- Questions and Answers
- Tips and Tricks

Springhill Suites Memphis
21 North Main St
Memphis TN 38103
Day 1– Thurs July 14 2011
Day 2– Fri June 15 2011

Please visit our website for near by locations

The hands-on activities are the most important part of the course. The course facilitates your learning by providing structured interaction with the software itself; you will have a computer provided by our company. The hands-on activities are the focus of the course. By paying close attention as your instructor leads you through these activities, you will learn the skills and concepts effectively

Live On-Line Courses
If you are unable to make the locations or dates listed above, a **Live On-Line Course** may be perfect for you. Receive instruction via live webinar. See and hear your QuickBooks instructor, ask questions and learn QuickBooks in the comfort of your own home or office

To register please visit our website at: www.Software-Business-Management.com
or call (800) 608-1905

Registration Fees: $275.00 by Phone / $270.00 via Website *(Seating is limited 20 maximum, please do not delay)*
Register for both Day 1 & Day 2 courses for a discounted cost of $440.00
($40.00 discount, if you bring your own laptop with QB 2010/2011 installed)

To have your **FAX NUMBER** removed please call toll free 1- 800-578-0654

Hands-on QuickBooks Training & Consulting

Presented by Expert Pro Advisors for QuickBooks

We offer TWO SEPARATE courses | Each course description is below | See below for locations and dates

DAY 1
8:30am – 4:30pm

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Lesson 4: Working with Bank Accounts
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Lesson 5: Using Other Accounts in QuickBooks

Lesson 6: Entering Sales Information

Lesson 7: Receiving and Making Deposits

Lesson 8: Entering and Paying Bills

- Questions and Answers
- Tips and Tricks

DAY 2
8:30am – 3:30pm

Lesson 9: Analyzing Financial Data
Work with Reports

Lesson 10: Setting up Inventory

Lesson 11: Tracking and Paying Sales Taxes

Lesson 12: Doing Payroll in QuickBooks

Lesson 13 : Estimating and Progress Invoicing

Lesson 14: Tracking Time

Lesson 14: Customizing Forms and Writing Letters

Lesson 15: Tricky Transactions

(Visit our website for detailed curriculum)

- Questions and Answers
- Tips and Tricks

Comfort Inn at Shady Grove
16216 South Frederick Road,
Gaithersburg, MD 20877
Day 1– Tues March 15 2011
Day 2–Wed March 16 2011

Please visit our website for near by locations

Live On-Line Courses
If you are unable to make the locations or dates listed above, a **Live On-Line Course** may be perfect for you. Receive instruction via live webinar. See and hear your QuickBooks instructor, ask questions and learn QuickBooks in the comfort of your own home or office.

The hands-on activities are the most important part of the course. The course facilitates your learning by providing structured interaction with the software itself; you will have a computer provided by our company. The hands-on activities are the focus of the course. By paying close attention as your instructor leads you through these activities, you will learn the skills and concepts effectively

To register please visit our website at: www.Software-Managing-System.com or call (800) 608-1905

Registration Fees: $245.00 by Phone / $240.00 via Website *(Seating is limited 20 maximum, please do not delay)*
Register for both Day 1 & Day 2 courses for a discounted cost of $399.99
If registering for level I and level II 2nd attendee receives a 50% discount
(Paired discounted attendees will share a computer)

To have your **FAX NUMBER** removed please call toll free 1-888-393-1382