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KARLY BARAGA (612) 492-6538 FAX (612) 340-8800 baraga karly@dorsey.com

August 30, 2007

# **VIA FEDEX**

Mr. Gary Vigorito Secretary Public Utilities Commission of Ohio 180 East Broad Street, 10<sup>th</sup> Floor Columbus, OH 43215-3793

Re: Telecommunications Application Form for Yipes Enterprise Services, Inc.

Dear Mr. Vigorito:

Enclosed for filing with the Public Utilities Commission of Ohio, please find an original, seven copies and a duplicate copy of the Telecommunications Application Form for Yipes Enterprise Services, Inc.

Please also find a self-addressed, postage-paid envelope. Please date-stamp the duplicate upon receipt and return it in the envelope provided.

Respectfully submitted,

Karly Baraga

KB:kjs Enclosures

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# The Public Utilities Commission of Ohio TELECOMMUNICATIONS APPLICATION FORM

(Effective: 10/01/2004) (Pursuant to Case Nos. 99-998-TP-COI and 99-563-TP-COI)

In the Ma	atter of the	e Application ofdf				
to		Case No. 67 - 964 - TP - ACE				
Name of	Registran	t(s) Yipes Enterprise Services, Inc.				
DBA(s)	of Registra	ent(s)				
Address	of Registra	ant(s) 114 Sansome Street, 11th Floor, San Francisco, CA 94104				
	~	dress www.yipes.com				
		t Person(s) Mark Hornor Phone (415) 901-2159 Fax (415) 901-2201				
_	-	t Person's Email Address mhornor@yipes.com				
~	•	Annual Report Mark Hornor Phone (415) 901-2159 Fax (415) 901-2201				
		Information Toll-Free Customer Line Phone 1-877-740-6640				
Date		TRF Docket No CT-TRF or TP-TRF				
Motion fo	or protecti	ve order included with filing?   Yes   No				
Motion fo	or waiver(	s) filed affecting this case?  Yes No [Note: waiver(s) tolls any automatic timeframe]				
Company	/ Typc (ch	eck all applicable):   CTS (IXC)  ILEC  CLEC  CMRS  AOS				
		Other (explain)				
well as by	ILECs filit	st accompany all applications filed by telecommunication service providers subject to the Commission's rules promulgated in Case No. 99-998-TP-COI, as an ARB or NAG case pursuant to the guidelines established in Case No. 96-463-TP-UNC. It is preferable NOT to combine different types of filings, must file under the process with the longest applicable review period.				
I. Pleas	e indicate	the reason for submitting this form (check one)				
<b>□</b> 1		Application to Amend Certificate by a CLEC to modify Serving Area (0-day notice, 7 copies)				
	(ABN)	Abandonment of all Services				
_		☐ a. CLEC (90-day approval, 10 copies) ☐ b. CTS (14-day approval, 10 copies) ☐ c. ILEC (NOT automatic, 10 copies)				
⊠ 3	(ACE)	New Operating Authority for providers other than CMRS (30-day approval, 7 copies); for CMRS, see item No.15 on this page.				
<b>6</b>	(1.02)	□ a. Switched Local □ b. Non-switched local ⋈ c. CTS □ d. Local and CTS □ e. Other (explain)				
<b>4</b>	(ACO)	LEC Application to Change Ownership (30-day approval, 10 copies)				
· 5	(ACN)	LEC Application to Change Name (30-day approval, 10 copies)				
□ 6	(AEC)	Carrier-to-Carrier Contract Amendment to an agreement approved in a NAG or ARB case (30-day approval, 7 copies)				
<b>∟</b> , 0	(ABC)	NOTE: see item 25 (CTR) on page two of this form for all other contract filings.				
□ 7	(AMT)	LEC Merger (30-day approval, 10 copies)				
	, ,	Application for Arbitration (see 96-463-TP-COI for applicable process, 10 copies)				
□ 8 □ 0	(ARB)					
□ 9	(ATA)	Application for Tariff Amendment for Tier 1 Services, Application to Reclassify Service Among Tiers, or Change to Non-Tier				
		a. Tier 1 (and Carrier-to-Carrier tariff filings as set-forth in 95-845-TP-COI)				
		i. Pre-filing submittal (30-day pre-filing submittal with Staff and OCC; Do Not Docket, 4 copies)				
		ii. New End User Service which has been preceded by a 30-day pre-filing submittal with Staff for all submittals and also with OCC for Tier 1 residential services (0-day filing, 10 copies)				
		iii. New End User Service (NOT preceded by a 30-day filing submittal, 30-day approval, 10 copies)				
		iv. New Carrier-to-Carrier Service which has been preceded by a 30-day pre-filing with Staff (0-day filing, 10 copies)				
		v. Change in Terms and Conditions, textual revision, correction of error, etc. (30-day approval, 10 copies)				
		b. Reclassification of Service Among Tiers (NOT automatic, 10 copies)				
		- · · · · · · · · · · · · · · · · · · ·				
C 10	( A 100 (C))	C. Textual revision with no effect on rates for non-specific or non-tier service (30-day approval, 10 copies)				
<b>10</b>	(ATC)	Application to Transfer Certificate (30-day approval, 7 copies)				
<u> </u>	(ATR)	LEC Application to Conduct a Transaction Between Utilities (30-day approval, 10 copies)				
<b>12</b>	(ATW)	Application to Withdraw a Tier 1 Service				
		a. CLEC (60-day approval, 10 copies) b. ILEC (NOT automatic, 10 copies)				
□ 13	(ClO)	Application for Change in Operations by Non-LEC Providers (0-day notice, 7 copies)				
_	(NAG)	Negotiated Interconnection Agreement Between Carriers (0-day effective, 90-day approval, 8 copies)				
	(RCC)	For CMRS providers only to Register or to Notify of a Change in Operations (0-day notice, 7 copies)				
	(SLF)	Self-complaint Application				

	•	UNC) Und	a. CLEC only -Tier 1 (60-day automatic, 10 copies) b. Introduce or increase maximum price range for Non-Specific Service Charge (60-day approval, 10 copies) classified (explain) (NOT automatic, 15 copies) off Notification Involving only Tier 2 Services
	. (-	•	TE: Notifications do not require or imply Commission Approval.
			a. New End User Service (0-day notice, 10 copies)
		i	b. Change in Terms and Conditions, textual revision, correction of error, etc. (0-day notice, 10 copies)
			c. Withdrawal of service (0-day notice, 10 copies)
	19 C	Other (exp	plain) (NOT automatic, 15 copies)
ТНЕ	E FOLL	OWING ARI	E TRF FILINGS ONLY, NOT NEW CASES (0-DAY NOTICE, 3 COPIES)
			or Extension of Promotional Offering
			st Rate for Existing Service
L -		a Tier 1	
			f Registrant's Process Agent(s)
		-	ristrant's Maps
	24 A	Annual Tariff	Option For Tier 2 Services indicate which option you intend to adopt to maintain the tariff. NOTE, changing options is only e per calendar year.
		Paper Tari	ff Electronic Tariff. If electronic, provide the tariff's web address:
THF	E FOLL	OWING ARI	E CTR FILINGS ONLY, NOT NEW CASES (0-DAY NOTICE , 7 COPIES)
	25 A	Application to	o establish, revise, or cancel an end-user contract. (NOTE: see item 6 on page 1 of this form for carrier-to-carrier contract amendments)  No
II.	Please minin	e indicate w num, the typ	hich of the following exhibits have been filed. The numbers (corresponding to the list on page (1) and above) indicate, at es of cases in which the exhibit is required:
	[all]		A copy of any motion for waiver of O.A.C. rule(s) associated with this filing. NOTE: the filing of a motion for waiver tolls any automatic timeframe associated with this filing.
	[3]		Completed Service Requirements Form. See Exhibit A.
	[3, 9(v	/ii)]	A copy of registrant's proposed tariffs. (Carrier-to-Carrier resale tariff also required if facilities-based) See Exhibit B.
	[3]		Evidence that the registrant has notified the Ohio Department of Taxation of its intent to conduct operations as a telephone utility in the State of Ohio. See Exhibit C.
$\overline{\boxtimes}$	[3]		Brief description of service(s) proposed. See Exhibit D.
Ī	[3a-b,3	3d]	Explanation of whether applicant intends to provide $\square$ resold services, $\square$ facilities-based services, or $\square$ both resold and facilities based services.
	[3a-b,		Explanation as to whether CLEC currently offers CTS services under separate CTS authority, and whether it will be including those services within its CLEC filing, or maintaining such CTS services under a separate affiliate.
$\Box$	[3a-b,3		Explanation of how the proposed services in the proposed market area are in the public interest.
H	[3a-b,3		Description of the proposed market area.
片	[3a-b,3		Description of the class of customers (e.g., residence, business) that the applicant intends to serve.  Documentation attesting to the applicant's financial viability, including the following:
	[3a-b,3	Suj	<ol> <li>An executive Summary describing the applicant's current financial condition, liquidity, and capital resources. Describe internally generated sources of cash and external funds available to support the applicant's operations that are the subject of this certification application.</li> <li>Copy of financial statements (actual and pro forma income statement and a balance sheet). Indicate if financial statements are based on a certain geographical area(s) or information in other jurisdictions</li> </ol>
$\boxtimes$	[3a-d]		<ul> <li>Documentation to support the applicant's cash an funding sources.</li> <li>Documentation attesting to the applicant's technical and managerial expertise relative to the proposed service offering(s) and</li> </ul>
	[Ja-u]		proposed service area. See Exhibit E.
X	[3a-d]		Documentation indicating the applicant's corporate structure and ownership. See Exhibit F.
	[3a-b,3	3d]	Information regarding any similar operations in other states. Also, if this company has been previously certified in the State of Ohio include that certification number.
	[3a-b,3	- 	Verification that the applicant will maintain local telephony records separate and apart from any other accounting records in accordance with the GAAP.
<u> </u>	[3a-b,3		Verification of compliance with any affiliate transaction requirements.
	[3a-b,3		Explanation as to whether rates are derived through (check all applicable):     interconnection agreement,   retail tariffs, or   resale tariffs.
屵	[1,3a-t		Explanation as to which service areas company currently has an approved interconnection or resale agreement.  Explanation of whether applicant intends to provide Local Services which require payment in advance of Customer receiving dial
		3d, 9a(i-iii)]	tone.  Tariff sheet(s) listing the services and associated charges that must be paid prior to customer receiving dial tone (if applicable).
	[3a-b,3		Letters requesting negotiation pursuant to Sections 251 and 252 of the Telecommunications Act of 1996 and a proposed timeline for

		construction, interconnection, and offering of services to end users.
$\boxtimes$	[3-5,7,10-11,13]	Certification from Ohio Secretary of State as to party's proper standing (domestic or foreign corporation, authorized use of fictitious name, etc.). In transfer of certificate cases, the transferee's good standing must be established. See Exhibit G.
$\boxtimes$	[3-4,7,10-11,13]	List of names, addresses, and phone numbers of officers and directors, or partners. See Exhibit H.
$\boxtimes$	[3]	A sample copy of the customer bill and disconnection notice the applicant plans to utilize. See Exhibit I.
		Copy of superseded tariff sheet(s) & price list(s), if applicable, marked as Exhibit A.
	<del></del>	Copy of revised tariff sheets & price lists, marked as Exhibit B.
	[3]	Provide a copy of any customer application form required in order to establish residential service, if applicable.
	13,16,18-23,25]	Description of and rationale for proposed tariff changes, including a complete description of the service(s) proposed or affected. Specify for each service affected whether it is \( \subseteq \) business; \( \subseteq \) residence; or \( \subseteq \) both. Also indicate whether it is a \( \subseteq \) switched or \( \subseteq \) dedicated service. Include this information in either the cover letter or Exhibit C.
	[1,2,4,9a(v- vi),5,10,16,18(b-c), 21]	☐ Tier 1 price list increases must be within an approved range of rates. ☐ SLF Filings – Do NOT send customer notice until it has been reviewed and approved by Commission Staff
	c),20-21]	Copy of real time notice which has been/will be provided to customers. NOTE: SLF Filings – Do NOT send customer notice until it has been reviewed and approved by Commission Staff.
	[1,2,5,9a(v),11-13, 18, 21(increase only)]	Affidavit attesting that customer notice has been provided.
	[2,12]	Copy of Notice which has been provided to ILEC(s).
	[2,12]	Listing of Assigned (NPA) NXX's where in the LECs (NPA) NXX's would be reassigned.
	2 / / /	List of Ohio exchanges specifically involved or affected.
	[14]	The interconnection agreement adopted by negotiation or mediation.
	[15]	For commercial mobile radio service providers, a statement affirming that registrant has obtained all necessary federal authority to conduct operations being proposed, and that copies have been furnished by cellular, paging, and mobile companies to this Commission of any Form 401, 463, and / or 489 which the applicant has filed with the Federal Communications Commission.
		Exhibits must include company name, address, contact person, service description, and evidence of registration with the Ohio Secretary of State.
	[24]	Affidavit that total price of contract exceeds total cost of all regulated services.
	[5,13]	New title sheet with proposed new company name.
Ì		For CLECs, List of Ohio Exchanges the applicant intends to serve (Use spreadsheet from: http://www.puc.state.oh.us/puco/forms/form.cfm?doc id=357).
	[1,3a-b,3d,7,10,13,   23]	Maps depicting the proposed serving and calling areas of the applicant.
		If Mirroring Large ILEC exchanges for both serving area and local calling areas: • Serving area must be clearly reflected on an Ohio map attached to tariffs and textually described in tariffs by noting that it is reflecting a particular large ILEC/CLEC territory, and listing the involved exchanges. • Local calling areas must be clearly reflected on an Ohio map attached to the tariffs, and/or clearly delineated in tariffs, including a complete listing of each exchange being served and all exchanges to which local calls can be made from each of those exchanges.
		If Self-defining serving area and/or local calling area as an area other than that of the established ILEC exchange(s):  • Serving Area must be clearly reflected on an Ohio map attached to the tariffs, and textually described in tariffs by listing the involved exchanges. • Local Calling Areas must be described in the tariff through textual delineation and clear maps. Maps for self-defined serving and local calling areas are required to be traced on United States Geological Survey topography maps. These maps are the Standard Topographic Quadrangle maps, 7.5 minute 1:24,000.
		Other information requested by the Commission staff.
		Initial certification that includes Tier 2 Services, indicate which option you intend to adopt to maintain the tariff:  Paper Tariff  Electronic Tariff - If electronic, provide the web address for the tariff:
m.	and orders issued	attests to its compliance with the following requirements in the Service Requirements Form, as well as all pertinent entries by the Commission with respect to these issues. Further, registrant hereby affirms that it will maintain with its TRF docket berly marked, copy of the Service Requirements Form available for public inspection.
<u>MA</u>	<u>NDATORY REQ</u> UII	REMENTS FOR ALL BASIC LOCAL EXCHANGE AND CTS PROVIDERS:
	Sales tax	
		Service Standards (MTSS)
	Surcharges	
	-	REMENTS FOR ALL BASIC LOCAL EXCHANGE PROVIDERS:

☐ Discounts for Persons with Communication Disabilities and the Telecommunication Relay Service [Required if toll service provided]

SERVICE REQUIREMENTS FOR PROVISION OF CERTAIN SERVICES (CHECK ALL APPLICABLE):

[x] 1+ IntraLATA Presubscription

☐ Emergency Services Calling Plan [Required if toll service provided]

☐ Alternative Operator Service (AOS) requirements [Required for all prov	iding AOS (including inmate services) service]				
☐ Limitation of Liability Language [Required for all who have tariff language [Required for all who have tariff language]	age that may limit their liability]				
Termination Liability Language [Required for all who have early termin	Termination Liability Language [Required for all who have early termination liability language in their tariffs]				
Service Connection Assistance (SCA) [Required for all LECs]					
Local Number Portability and Number Pooling [Required for facilities-b	pased LECs]				
Package Language [Required for tariffs containing packages or service l	oundles containing both local and toll and/or non-regulated services]				
IV. List names, titles, phone numbers, and addresses of those persons on behalf of the applicant regarding end-user complaints:	authorized to respond to inquiries from the Consumer Services Department				
V. List names, titles, phone numbers, and addresses of those person behalf of the applicant:	s authorized to make and/or affirm or verify filings at the Commission on				
——— <u>NOTE</u> : An annual report is required to be filed with the Commission by each compar individual(s) identified in this Section unless another address or individual is so indic	ny on an annual basis. The annual report form will be sent for completion to the address and cated.				
VI. List Name(s), DBA(s) and PUCO Certification Number(s) of a Telecommunication or other. (If needed, use a separate sheet and other)	ny affiliates you have operating in Ohio under PUCO authority, whether theck here: $\square$ )				
	FIDAVIT				
Compliance with Commiss	ion Rules and Service Standards				
I am an officer of the applicant corporation, Yipes Enterprise Services, Inc.	, and am authorized to make this statement on its behalf. I attest that these tariffs				
comply with all applicable rules, including the Minimum Telephone Serv	ice Standards (MTSS) for the state of Ohio. I understand that tariff notification				
filings do not imply Commission approval and that the Commission's rules	s, including the Minimum Telephone Service Standards, as modified and clarified				
from time to time, supersede any contradictory provisions in our tariff.	We will fully comply with the rules of the state of Ohio and understand that				
noncompliance can result in various penalties, including the suspension of c	our certificate to operate within the state of Ohio.				
I declare under penalty of perjury that the foregoing is true and correct.					
Executed on 8/30/2007 at Minneapolis, MN.	Jah Por				
	Karly E. Baraga, Counsel to Yipes Enterprise Services, Inc.				
	August 30, 2007				
* This affidavit is required for every tariff-affecting filing. It is authorized agent of the applicant.	nay be signed by counsel or an officer of the applicant, or an				
	<u>FICATION</u>				
· · · · · · · · · · · · · · · · · · ·	inications Application Form and that all of the information submitted here, and all				
additional information submitted in connection with this case, is true and co	rrect to the best of my knowledge.				
	See Attached Verification				
and the second s	counsel or an officer of the applicant, or an authorized agent of the				

Public Utilities Commission of Ohio
Attention: Docketing Division (or to the Telecommunications Division Chief if a prefiling submittal)
180 East Broad Street, Columbus, OH 43215-3793

# **VERIFICATION**

I, Michael Sauer, Director of Flag Telecom Group Services Limited. I am authorized to represent it and to make this verification on its behalf. The statements in the foregoing document relating to Flag Telecom Group Services Limited are true and correct to the best of my knowledge and belief.

I declare under penalty of perjury that the foregoing is true and correct.

MICHAEL SAUER

Subscribed and sworn to before me this 2LA day of July, 2007.

My Commission expires: \_\_\_\_

ONFO E. MITTE Notay Privic, Clabras Nice York M., HAMISSER OTALION, BAS In Practice Compy Diamics and J., Society 2a, 21, 10

# **VERIFICATION**

I, John Scanlon, am the CEO of Yipes Enterprise Services, Inc. I am authorized to represent it and to make this verification on its behalf. The statements in the foregoing document relating to Yipes Enterprise Services, Inc. are true and correct to the best of my knowledge and belief.

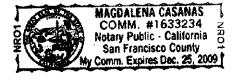
I declare under penalty of perjury that they foregoing is true and correct.

John Scanlon

Subscribed and sworn to before me this 26th day of July, 2007.

Notary Public

My Commission expires: 12/25/01



# **EXHIBIT A**

## TELEPHONE SERVICE REQUIREMENTS FORM

Pursuant to Case Nos. 95-845-TP-COI, 99-998-TP-COI, 99-563-TP-COI, and 04-1785-TP-ORD

The provider affirms that it is in compliance with Commission directives concerning the following checked items, and that this represents an up-to-date listing of applicable "generic" service requirements. The provider understands that this in no way supersedes the context of the applicable Commission orders described below. Unless otherwise specified, this language replaces the need for related language to be contained in the provider's tariff.

# A. <u>MANDATORY REQUIREMENTS FOR BASIC LOCAL EXCHANGE AND CTS PROVIDERS (unless otherwise noted)</u>:

# [x] 1. SALES TAX (See also Case No. 87-1010-TP-UNC)

Certain telecommunication services, as defined in the Ohio Revised Code, are subject to state sales tax at the prevailing tax rates, if the services originate, or terminate in Ohio, or both, and are charged to a subscriber's telephone number or account in Ohio.

# [x] 2. MTSS TARIFF REQUIREMENTS

- [x] The provider attests that its tariffs include:
  - o provider-specific language addressing the deposit method (as cited in 4901:1-5-13) adopted by the company and approved by the Commission;
  - o Toll Caps (choose one):
    - □ language addressing the provider-specific parameters of toll caps approved by the Commission, OR
    - □ not applicable since the provider has not chosen to incorporate toll caps.
  - language regarding establishment of service, including requirements to establish creditworthiness, as cited in 4901:1-5-13;
  - o language regarding residential service guarantors, as cited in 4901:1-5-14;
  - o language regarding subscriber bills, as cited in 4901:1-5-15;
  - o language regarding subscriber billing adjustments for local exchange service, as cited in 4901:1-5-16; and,

o language regarding denial or disconnection of local and/or toll service, including the requirements for the reconnection of local and/or toll service, as cited in 4901:1-5-17.

Check the boxes below to attest that the provider shall adhere to the following criteria when the provider implements cancellation of service policies and/or requests an advance payment:

# [x] Cancellation of Service:

When a customer cancels an application for service prior to the start of service or prior to any special construction, no charges will be imposed except for those specified below:

Where the company has notified a customer or prospective customer of the possibility that special expenses may be incurred in connection with provisioning the customer's service, and then the company does incur such expenses. Expenses could include special construction, or where special arrangements of facilities or equipment have begun before the company received a cancellation notice. The charge will be equal to the costs actually incurred, less net salvage;

# [x] Advance Payment:

Advance Payment means a payment that may be required by the company as a means of being compensated for extraordinary expenses, including, but not limited to, special construction costs associated with a particular service installation.

# [x] 3. SURCHARGES

The company shall not assess separately any taxes, fees or surcharges, other than government-approved sales taxes imposed directly on the end users, without seeking Commission approval under the appropriate procedures required by the Commission. Generally, the Commission will not grant the inclusion of gross receipts tax as a separate item on the bill unless special circumstances so warrant and the Commission specifically approves same. The company shall not place a separate line

Provider's	Name:	Yipes Enterprise Services, Inc
Case No		-TP
Case No.	-	TRF
Issued:		
		(Date Filed)

item on a customer's bill without sending notice to all customers informing them of the new line item charges in accordance with Commission-adopted notice procedures.

The customer is responsible for the payment of all state, local and E9-1-1 taxes, surcharges, utility fees, or other similar fees for which the end user is directly responsible and that may be levied by a governing body or bodies in conjunction with or as a result of a service furnished under a tariff on file with the Public Utilities Commission of Ohio. These charges may appear as separate line items on the customer's bill, as opposed to being included in the rates contained in a tariff. Any such line item charges will be reflected in the company's tariff.

# [] 4. 1+ INTRALATA PRESUBSCRIPTION - Basic Local Exchange Providers Only (See Also Case No. 95-845-TP-COI, Guideline X.)

#### a. General

IntraLATA Presubscription is a procedure whereby a subscriber designates to the Telephone Company the carrier which the subscriber wishes to be the carrier of choice for intraLATA toll calls. Such calls are automatically directed to the designated carrier, without the need to use carrier access codes or additional dialing to direct the call to the designated carrier. IntraLATA presubscription does not prevent a subscriber who has presubscribed to an intraLATA toll carrier from using carrier access codes or additional dialing to direct calls to an alternative intraLATA toll carrier on a per call basis.

IntraLATA Presubscription will become effective upon the initial offering of certified local exchange service.

# b. IntraLATA Presubscription Options

Option A: Subscriber may select the Telephone Company as the presubscribed carrier for intraLATA toll calls subject to presubscription.

Option B: Subscriber may select her/his interLATA toll carrier as the presubscribed carrier for intraLATA toll calls subject to presubscription.

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	(Date Filed)

Option C: Subscriber may select a carrier other than the Telephone Company or the subscriber's interLATA toll carrier as the presubscribed carrier for intraLATA toll calls subject to presubscription.

Option D; Subscriber may select no presubscribed carrier for intraLATA toll calls subject to presubscription which will require the subscriber to dial a carrier access code to route all intraLATA toll calls to the carrier of choice for each call.

# c. Rules and Regulations

Subscribers of record will retain their current dialing arrangements until they request that their dialing arrangements be changed.

Subscribers of record or new subscribers may select either Options A, B, C, or D for intraLATA Presubscription.

Subscribers may change their selected Option and/or their presubscribed intraLATA toll carrier at any time subject to charges specified in Paragraph E, below.

# d. IntraLATA Presubscription Procedures

New subscribers will be asked to select an intraLATA toll carrier(s) at the time the subscriber places an order to establish local exchange service with the Telephone Company. The Telephone Company will process the subscriber's order for intraLATA service. The selected carrier(s) will confirm their respective subscribers' verbal selection by third-party verification or return written confirmation notices. All new subscribers' initial requests for intraLATA toll service presubscripion shall be provided free of charge.

If a new subscriber is unable to make a selection at the time the new subscriber places an order to establish local exchange service, the Telephone Company will read a random listing of all available intraLATA carriers to aid the subscriber in selection. If selection is still not possible, the Telephone Company will inform the subscriber that he/she will be given 90 calendar days in which to inform the Telephone Company of an intraLATA toll carrier presubscription selection free of charge. Until the subscriber informs the Telephone Company of his/her choice for intraLATA toll carrier, the subscriber will not have a presubscribed intraLATA toll carrier, but rather will be

**4--**

required to dial a carrier access code to route all intraLATA toll calls to the carrier(s) of choice. Subscribers who inform the Telephone Company of a choice for intraLATA toll presubscription within the 90-day period will not be assessed a service charge for the initial subscriber request.

Subscribers of record may initiate an intraLATA presubscription change at any time subject to the charges specified in e.ii. below. If a customer of record inquires of the Telephone Company of the carriers available for intraLATA toll presubscription, the Telephone Company will read a random listing of all available intraLATA carriers to aid the subscriber in selection.

## e. IntraLATA Presubscription Charges

# i. Application of Charges

After a subscriber's initial selection for a presubscribed intraLATA toll carrier and as detailed in Paragraph D above, for any change thereafter, an IntraLATA Presubscription Change Charge will apply. The IntraLATA Presubscription Change Charge shall be applied as follows:

- a. The charge shall be no greater than those set forth in Paragraph (e)(ii), unless modified by a company-specific Commission-approved tariff.
- b. If a Subscriber changes both the InterLATA and IntraLATA Presubscribed Interexchange Carrier at the same time, 50% of the otherwise applicable IntraLATA Presubscription Change Charge will apply.
- ii. Nonrecurring Charges IntraLATA Presubscription Change Charge

Per business or residence line, trunk, or port:

 Manual Process	\$5.50
 Electronic Process	\$1.25

Provider's Name: Yipes Enterprise Services, Inc. Case No. \_ - \_ -TP-\_ Case No. \_ - \_ - TRF

Issued: \_\_\_\_\_\_\_ (Date Filed)

- B. <u>REQUIREMENTS FOR PROVISION OF CERTAIN SERVICES</u>, OR WHERE CERTAIN CONDITIONS OF SERVICE ARE UTILIZED (check all applicable):
  - 1. DISCOUNTS FOR PERSONS WITH COMMUNICATION DISABILITIES AND THE TELECOMMUNICATION RELAY SERVICE

Applicable to all telephone companies offering message toll service (MTS) (See also Case Nos. 87-206-TP-COI and 91-113-TP-COI):

- a. For purposes of these requirements, the definition of disabled refers to those persons with communication disabilities, including those hearing-disabled, deaf, deaf/blind, and speech-disabled persons who have a disability that prevents them from communicating over the telephone without the aid of a telecommunications device for the communicatively disabled.
- b. Residential disabled customers or disabled members of a customer's household, upon written application and upon certification of their disabled status, which is evidenced by either a certificate from a physician, health care official, state agency, or a diploma from an accredited educational institution for the disabled, are eligible to receive a discount off their MTS rates, and, if they utilize telebraille devices, they are eligible to receive free access to local and intrastate long distance directory assistance. Additionally, TDD lines maintained by non-profit organizations and governmental agencies, upon written application and verification that such lines are maintained for the benefit of the disabled, are eligible to receive a discount off their MTS rates.
- c. Upon receipt of the appropriate application, and certification or verification of a person with a communication disability, one of the following discounts shall be made available for the benefit of the disabled person:
  - i. Off the basic MTS, current, price list day rates: a 40 percent discount off the intrastate, interexchange, customer-dialed, station-to-station calls occurring between 8:00 a.m. and 4:59 p.m. Monday through Friday; a 60 percent discount off the intrastate, interexchange, customer-dialed, station-to-station calls occurring between 5:00 p.m. and 10:59 p.m. Sunday through Friday, and New Year's Day, Independence Day, Labor Day, Thanksgiving, and Christmas; and a 70 percent discount

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off the intrastate, interexchange, customer-dialed, station-to-station calls occurring between 11:00 p.m. and 7:59 a.m. any day, 8:00 a.m. and 4:59 p.m. Sunday, and all day Saturday; or

- ii. Off the basic MTS, current, price list day rates: no less than a straight 70 percent discount shall be made available on a 24 hour a day basis; or
- For MTS which is offered similar to the mileage-banded rate iii. structure established in the Commission's April 9, 1985 Opinion and Order in Case No. 84-944-TP-COI, with the traditional day, evening, and night/weekend discounts: the "evening" discount off the intrastate, interexchange, customer-dialed, station-tostation calls placed during the "day" period Monday through Friday; and the "night/ weekend" discount off the intrastate, interexchange, customer-dialed, station-to-station calls placed during the "evening" period Sunday through Friday, and on New Year's Day, Independence Day, Labor Day, Thanksgiving, and Christmas. Furthermore, the "night/ weekend" discount plus an additional discount equivalent to no less than ten percent of the company's current, price list, "day" rates for basic MTS shall be made available for intrastate, interexchange, customer-dialed, station-to-station calls placed during the "night/weekend" period any day, the "day" period Sunday, and all day Saturday.
- d. All MTS calls placed through the telecommunication relay service (TRS) are eligible to receive a discount off the MTS rates. The rate discounts are the same as those set forth in paragraph 1.c. preceding. The discount shall not apply to sponsor charges associated with calls placed to pay-per-call services, such as 900, 976, or 900-like calls.

#### 2. EMERGENCY SERVICES CALLING

#### **PLAN**

Applicable to all CLECs and CTSs offering MTS (See also Case Nos. 85-1466-TP-COI and 89-54-TP-COI):

Message toll telephone calls to governmental emergency service agencies, as set forth in (a) following, having primary or principal responsibility with respect to the provision of emergency services to persons and property in the area from which the call is made, meeting the definition and criteria of

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an emergency call as set forth in (b) following, are offered at no charge to customers:

- a. Governmental fire fighting, Ohio State Highway Patrol, police, and emergency squad service (as designated by the appropriate governmental agency) qualify as governmental emergency service agencies provided they answer emergency service calls on a personally attended (live) 24-hour basis, 365 days a year, including holidays.
- b. An emergency is an occurrence or set of circumstances in which conditions pose immediate threat to human life, property, or both, and necessitate that prompt action be taken. An emergency call is an originated call of short duration to a governmental emergency service agency in order to seek assistance for such an emergency.

# 3. ALTERNATIVE OPERATOR

#### **SERVICES**

By checking this box, the provider attests that it will provide alternative operator services (AOS) as defined in Rule 4901:1-6-01(A) of the Ohio Administrative Code (O.A.C.) in compliance with all of the AOS service parameters set forth in Rule 4901:1-6-23, O.A.C.

# [x] 4. LIMITATION OF LIABILITY

The following is applicable to all telephone companies that choose to include in their tariffs language which may limit their liability (See also Case No. 85-1406-AU-COI):

Approval of limitation of liability language by the PUCO does not constitute a determination by the Commission that the limitation of liability imposed by the company should be upheld in a court of law. Approval by the Commission merely recognizes that since it is a courts responsibility to adjudicate negligence and consequent damage claims, it is also the court's responsibility to determine the validity of the exculpatory clause.

# [x] 5. TERMINATION LIABILITY

The following is applicable to all telephone companies who choose to include in their tariffs language which imposes early termination liability on a customer for termination of service prior to the designated term of service:

Inclusion of early termination liability by the company in its tariff or a contract does not constitute a determination by the Commission that the termination liability imposed by the company is approved or sanctioned by the Commission. Customers shall be free to pursue whatever legal remedies they may have should a dispute arise.

# 6. SERVICE CONNECTION ASSISTANCE

(SCA)

The following is applicable to all LECs that offer local service to residential customers:

SCA is targeted to help defray the one-time, up-front costs of connecting to the local exchange network for qualified

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customers. It provides a waiver of the deposit requirement, full or partial waiver of the service connection charges.

#### 7. LOCAL NUMBER PORTABILITY and

#### NUMBER POOLING

See Case No. 95-845-TP-COI Guideline XIV, FCC Dockets 95-116 and 99-200. NOTE: LNP and number pooling are required of all facilities-based LECs, regardless of size, and CMRS where currently rolled-out by the FCC or as a result of a bona fide request unless granted an extension, exemption, or waiver by the Commission or the FCC.

# 8. TARIFFING AND DISCONNECTION PROCEDURES FOR SERVICE PACKAGES OR BUNDLES

Applicable to all LECs packaging or bundling regulated local services with toll service and/or unregulated services. See Rule 4901:1-6-21(C), Ohio Administrative Code.

# □ Option 1

## Tariffing

Under option 1, LECs that package or bundle regulated local services with toll and/or unregulated services shall tariff only the regulated components of a package or bundle of services either as a package at a separate, single rate for the regulated components or individually at individual tariffed rates. The unregulated services and any rate(s) associated with the unregulated service components of any package or bundle of services shall not be tariffed.

#### **Disconnection Procedures**

Under option 1, if a customer fails to submit timely payment sufficient to cover the amount of the regulated charges, the LEC may discontinue the provision of the regulated services in compliance with Rule 4901:1-5-17, Ohio Administrative Code.

#### Staff Notice

Under option 1, LECs shall keep the Director of the Consumer Services Division and the Chief of Telecommunications of the Utilities Department informed and up-to-date on all current offers to consumers that bundle regulated local services with unregulated services at a single packaged rate, different from the rate shown in the tariff for the regulated components of the package. The notice to staff

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shall identify the regulated and unregulated services included and the packaged rate (the combined tariffed and untariffed rate).

## □ Option 2

## **Tariffing**

Under option 2, LECs shall tariff the entire package or bundle of services including both regulated local services and toll and/or unregulated services for a single combined packaged rate (including any amount attributable to the unregulated components). The LEC shall clearly identify the services within the package and denote which services are unregulated.

#### **Disconnection Procedures**

Under option 2, if a customer fails to submit timely payment sufficient to cover the entire amount of the regulated and unregulated bundled packaged rate, the LEC may discontinue the provision of any regulated and unregulated services, other than basic local exchange service, if payment is sufficient to cover the rate for basic local exchange service. For purposes of this rule, the rate for basic local exchange service shall be the tariffed rate for stand-alone basic local exchange service. In the event a CLEC does not offer basic local exchange service on a stand-alone basis, the CLEC shall identify an amount in the tariff for the basic local exchange service component of the package. In no event shall this amount exceed the packaged rate. Further, if the customer loses services included in the package due to non-payment or partial payment pursuant to this rule, the customer shall be entitled to add, change, or discontinue any regulated services provided according to the LEC's normal procedures for adding, changing or discontinuing such services.

#### **Disconnection Notice**

Under option 2, the LEC shall, in its notice of disconnection for non-payment, state the total amount due to avoid discontinuance of the package, as well as the total amount due to avoid discontinuance of the basic local exchange service component of the package.

#### 9. INMATE OPERATOR SERVICES

By checking this box, the provider attests that it will provide inmate operator services (IOS) as defined in Rule 4901:1-6-01(A) of the Ohio

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Administrative Code (O.A.C.) in compliance with all of the IOS service parameters set forth in Rule 4901:1-6-23, O.A.C.

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# **EXHIBIT B**

# Tariff Schedule Applicable to Common Carrier Telecommunications Services Furnished by Yipes Enterprise Services, Inc.

Between Points Within the State of Ohio

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Mark Hornor Associate General Counsel Yipes Enterprise Services, Inc. 114 Sansome St., 14<sup>th</sup> Floor San Francisco, CA 94104

#### TARIFF FORMAT

- A. Page Numbering Page numbers appear in the upper right comer of the page. Pages are numbered sequentially. However, new pages are occasionally added to the tariff. When a new page is added between pages already in effect, a decimal is added. For example, a new page added between Page 14 and 15 would be 14.1.
- B. Page Revision Numbers Revision numbers also appear in the upper right corner of each page. These numbers are used to determine the most current page version on file with the Commission. For example, the 4th revised Page 14 cancels the 3rd revised Page 14.
- C. Paragraph Numbering Sequence There are various levels of paragraph coding. Each level of coding is subservient to its next higher level:

2

2.1

2.1,1

2.1.1.1

D. Check Sheets - When a tariff filing is made with the Commission, an updated Check Sheet accompanies the tariff filing. The Check Sheet lists the pages contained in the tariff, with a cross-reference to the current revision number. When new pages are added, the Check Sheet is changed to reflect the revision. An asterisk designates all revisions made in a given filing (\*). There will be no other symbols used on this page if these are the only changes made to it (i.e., the format, etc. remain the same, just revised revision levels on some pages.) The tariff user should refer to the latest Check Sheet to find out if a particular page is the most current on file with the Commission.

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# **CHECK SHEET**

Sheets 1 through 28 inclusive of this tariff are effective as of the date shown at the bottom of the respective sheet(s). Original and revised sheets as named below comprise all changes from the original tariff and are currently in effect as of the date on the bottom of this sheet.

Page	Number of Revision
1	Original
2	Original
3	Original
4	Original
5	Original
6	Original
7	Original
8	_
	Original
9	Original
10	Original
11	Original
12	Original
13	Original
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#### GENERAL

# 1.1 Explanation of Symbols

- (C) To signify a changed regulation
- (D) To signify a discontinued rate or regulation
- (I) To signify an increase in a rate
- (M) To signify text or rates relocated without change
- (N) To signify a new rate or regulation or other text
- (R) To signify a reduction in a rate
- (S) To signify reissued regulations
- (T) To signify a change in text but no change in rate
- (Z) To signify a correction

## 1.2 Application of the Tariff

- 1.2.1 The Company's service territory is the State of Ohio.
- 1.2.2 The Company's services are available to business Customers.
- 1.2.3 The furnishing of service under this tariff is subject to the availability on a continuing basis of all the necessary facilities and is limited to the capacity of the Company's facilities as well as the facilities the Company may obtain from other carriers to furnish service from time to time as required at the sole discretion of the Company.

#### 1.3 Definitions

- 1.3.1 "Carrier," "Company" or "Utility" refers to Yipes Enterprise Services, Inc.
- 1.3.2 "Commission" means the Ohio Public Service Commission.
- 1.3.3 "Completed call" is a call which the Company's network has determined has been answered by a person, answering machine, fax machine, computer modem device, or other answering device.

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- 1.3.4 "Customer" means any person, firm, corporation, or governmental entity who has applied for and is granted service or who is responsible for payment of service.
- 1.3.5 "Fiber Optic Cable" means a thin filament of glass with a protective outer coating through which a light beam carrying communications signals may be transmitted by means of multiple internal reflections to a receiver, which translates the message.
- 1.3.6 "Joint User" means a person, firm or corporation which is designated by the Customer as a user of services furnished to the Customer and to whom a portion of the charges for the service will be billed under a joint user arrangement as specified herein.
- 1.3.7 "Kbps" means Kilobits, denotes thousands of bits per second.
- 1.3.8 "Mbps" means Megabits, denotes millions of bits per second.
- 1.3.9 "Recurring Charges" means the monthly charges to the Customer for services, facilities and equipment, which continue for the agreed upon duration of the service.
- 1.3.10 "Regular Business Hours" means 8:00 am through 5:00 pm, Monday through Friday, excluding defined Holidays.
- 1.3.11 "Residential" Customer is a Customer who has telephone service at a dwelling and who uses the service primarily for domestic or social purposes. All other Customers are non-residential Customers.
- 1.3.12 "Service" means any telecommunications service(s) provided by the Carrier under this tariff.
- 1.3.13 "Service Commencement Date" means the first day following the date on which the Company notifies the Customer that the requested service or facility is available for use, unless extended by the Customer's refusal to accept service which does not conform to standards set forth in the Service Order or this tariff, in which case the Service Commencement Date is the date of the Customer's acceptance. The Company and Customer may mutually agree on a substitute Service Commencement Date.
- 1.3.14 "Service Order" means the written request for network services executed by the Customer and the Company in the format devised by the Company. The signing of a service Order by the Customer and acceptance by the Company initiates the respective obligations of the parties as set forth therein and pursuant to this tariff,

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but the duration of the service is calculated from the Service Commencement Date.

- 1.3.15 "Shared" means a facility or equipment system or subsystem that can be used simultaneously by several Customers.
- 1.3.16 "Station" means a telephone instrument consisting of a connected transmitter, receiver, and associated apparatus to permit sending or receiving telephone messages.
- 1.3.17 "Time period" means the interval of hours that distinguish day, evening, night, and weekend rate periods as indicated below:

Rate Periods	From	To, but not including	Days
Weekdays	8:00 a.m.	5:00 p.m.	Monday-Friday
Evenings	5:00 p.m.	11:00 p.m.	Monday-Friday
Night/Weekends	11:00 p.m.	8:00	Monday-Sunday
	8:00 a.m.	5:00 p.m.	Saturday-Sunday
	5:00 p.m.	11:00 p.m.	Saturday

The Company charges weekend rates on the following Federal holidays: New Year's Day, Martin Luther King's Birthday, President's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day, and Christmas Day.

#### 2. RULES AND REGULATIONS

#### 2.1 Undertaking of the Company

- 2.1.1 To the extent provided herein, the Company undertakes to furnish communications services to business Customers pursuant to the terms of this tariff in connection with one-way and two-way information transmission between points in the State of Ohio.
- 2.1.2 Except as may be otherwise agreed in writing, Company is responsible only for the Services and facilities it provides under this Tariff, and it assumes no responsibility for any service provided by any other entity that provides

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communications services through Company Services or facilities in order to originate and/or terminate such other company's services.

2.1.3 Service is offered subject to the availability of necessary facilities and subject to the provisions of this Tariff. Provision and continuation of service are at all times each contingent upon the availability of facilities, including but not limited to, equipment, software, fiber, building access, and backbone communication services provided to Yipes on commercially reasonable terms. Yipes Services are provided on an Individual Case Basis (ICB) and the terms of contracts entered into with respect to such arrangements control over, supercede, and apply at the exclusion of (except for availability of facilities as described in this paragraph and as may be required by law) any tariffed rates, terms and conditions contained herein.

# 2.2 Obligations of the Customer

- 2.2.1 The Customer shall be responsible for:
  - 2.2.1.1 The payment of all applicable charges pursuant to this tariff;
  - 2.2.1.2 Reimbursing the Company for damage to, or loss of, the Company's facilities or equipment caused by the acts or omissions of the Customer; or the noncompliance by the Customer, with these regulations, or by fire or theft or other casualty on the Customer's premises unless caused by the negligence or willful misconduct of the employees or agents of the Company.
  - 2.2.1.3 Providing at no charge, as specified from time to time by the Company, any needed space and power to operate the Company's facilities and equipment installed on the Customer's premises.
  - 2.2.1.4 Complying with all laws and regulations regarding the working conditions on the premises at which the Company's employees and agents shall be installing or maintaining the Company's facilities and equipment. The Customer may be required to install and maintain the Company's facilities and equipment within a hazardous area if, in the Company's opinion, injury or damage to the Company's employees or property might result from installation or maintenance by the Company. The Customer shall be responsible for identifying, monitoring, removing and disposing of any hazardous material prior to any construction or installation work.

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- 2.2.1.5 Complying with all laws and regulations applicable to, and obtaining all consents, approvals, licenses and permits as may be required with respect to, the location of the Company's facilities and equipment in any Customer premises for the purpose of installing, inspecting, maintaining, repairing, or upon termination of service as stated herein, removing the facilities or equipment of the Company.
- 2.2.1.6 Making Company facilities and equipment available periodically for maintenance purposes at a time agreeable to both the Company and the Customer. No allowance for interruptions in service will be made for the period during which service is interrupted for such purposes.
- 2.2.2 With respect to any service or facility provided by the Company, the Customer shall indemnify, defend and hold harmless the Company from all claims, actions, damages, liabilities, costs and expenses for:
  - 2.2.2.1 Any loss, destruction or damage to property of the Company or any third party, or injury to persons, including, but not limited to, employees or invitees of either the Company or the Customer, to the extent caused by or resulting from the negligent or intentional act or omission of the Customer, its employees, agents, representatives or invitees; or
  - 2.2.2.2 Any claim, loss, damage, expense or liability for infringement of any copyright, patent, trade secret, or any proprietary infringement of any copyright, patent, trade secret, or any proprietary or intellectual property right of any third party, arising from any act or omission by the Customer.
- 2.2.3 The Customer is responsible for ensuring that Customer-provided equipment connected to Company equipment and facilities is compatible with such equipment and facilities. The connection, operation, testing, or maintenance of such equipment shall be such as not to cause damage to the Company provided equipment and facilities or injury to the Company's employees or other persons. Any additional protective equipment required to prevent such damage or injury shall be provided by the Company at the Customer's expense.
- 2.2.4 The Company's services (as detailed in this tariff) may be connected to the services or facilities or other communications carriers only when authorized by, and in accordance with, the terms and conditions of the tariffs or contracts which are applicable to such connections.

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Upon reasonable notification to the Customer, and at a reasonable time, the Company may make such tests and inspections as may be necessary to determine that the Customer is complying with the requirements set forth in this tariff for the installation, operation, and maintenance of Customer provided facilities and equipment that is connected to Company-owned facilities and equipment.

#### 2.3 Liability of the Company

2.3.1 In view of the fact that the Customer has exclusive control over the use of service and facilities furnished by the Company, and because certain errors incident to the services and to the use of such facilities of the Company are unavoidable, services and facilities are furnished by the Company subject to the terms, conditions and limitations herein specified:

## 2.3.2 Service Irregularities

- 2.3.2.1 The liability of the Company for damages arising out of mistakes, omissions, interruptions, delays, errors or defects in transmission, or failures or defects in facilities furnished by the Company, occurring in the course of furnishing service or other facilities and not caused by the negligence of the Customer, shall in no event exceed the lesser of (a) an amount equivalent to the proportionate charge to the Customer for the service or facilities affected during the period such mistake, omission, interruption, delay, error or defect in transmission, or failure or defect in facilities continues after notice and demand to Company or (b) Ten Thousand Dollars (\$10,000).
- 2.3.2.2 The Company shall not be liable for any act or omission of any connecting carrier, underlying carrier or local exchange Company except where Company contracts the other carrier; for acts or omission of any other providers of connections, facilities, or service; or for culpable conduct of the Customer or failure of equipment, facilities or connection provided by the Customer.
- 2.3.2.3 The Company shall not be responsible for the installation, operation, or maintenance of any Customer provided communications equipment; the transmission of signals by Customer provided equipment or for the quality of, or defects in such transmission, or the reception of signals by Customer provided equipment.

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#### 2.3.3 Claims of Misuse of Service

- 2.3.3.1 The Company shall be indemnified and saved harmless by the Customer against claims for libel, slander, fraudulent or misleading advertisements or infringement of copyright arising directly or indirectly from material transmitted over its facilities or the use thereof; against claims for infringement of patents arising from combining or using apparatus and systems of the Customer with facilities of the Company; and against all other claims arising out of any act or omission of the Customer in connection with the services and facilities provided by the Company.
- 2.3.3.2 The Company does not require indemnification from the Customer where the action for which it is seeking indemnification is based on a claim of negligence by the Company

#### 2.3.4 Defacement of Premises

2.3.4.1 The Company is not liable for any defacement of, or damage to, the Customer's premises resulting from the furnishing of service or the attachment of equipment and facilities furnished by the Company on such premises or by the installation or removal thereof, when such defacement or damage is not the result of negligence of the Company. For the purpose of this paragraph, no agents or employees of the other participating carriers shall be deemed to be agents or employees of the Company except where contracted by the Company.

# 2.3.5 <u>Facilities and Equipment in Explosive Atmosphere, Hazardous or Inaccessible Locations</u>

2.3.5.1 The Company does not guarantee nor make any warranty with respect to installations provided by it for use in an explosive atmosphere. Company shall be indemnified, defended and held harmless by the Customer from and against any and all claims, loss, demands, suits, or other action, or any liability whatsoever, whether suffered, made, instituted or asserted by the Customer or by any other party, for any personal injury to or death of any person or persons, and for any loss, damage or destruction of any property, including environmental contamination, whether owned by the Customer or by any other party, caused or claimed to have been caused directly or indirectly by the installation, operation, failure to operate, maintenance, presence, condition, location, use or removal of any equipment or facilities or

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the service and not due to the gross negligence or willful misconduct of the Company.

#### 2.3.6 Service at Outdoor Locations

2.3.6.1 The Company reserves the right to refuse to provide, maintain or restore service at outdoor locations unless the Customer agrees in writing to indemnify and save the Company harmless from and against any and all loss or damage that may result to equipment and facilities furnished by the Company at such locations. The Customer shall likewise indemnify and save the Company harmless from and against injury to or death of any person which may result from the location and use of such equipment and facilities.

#### 2.3.7 Warranties

- 2.3.7.1 THE COMPANY MAKES NO WARRANTIES OR REPRESENTATIONS, EXPRESS OR IMPLIED EITHER IN FACT OR BY OPERATION OF LAW, STATUTORY OR OTHERWISE, INCLUDING WARRANTIES OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR USE, EXCEPT THOSE EXPRESSLY SET FORTH HEREIN.
- 2.3.7.2 Acceptance of the provisions of Section 2.3 by the Commission does not constitute its determination that any disclaimer of warrantees or representations imposed by the Company should be upheld in a court of law.

#### 2.3.8 Limitation of Liability

2.3.8.1 Nothing in this tariff shall be construed to limit the Company's liability in cases of gross negligence or willful misconduct.

#### 2.3.9 Shortage of Equipment or Facilities

2.3.9.1 As set forth in Section 2.1, Company's acceptance of orders for Service is subject to the availability of adequate Company facilities and equipment to provide the Service as ordered. Company reserves the right to reject an order or cancel an accepted order for Service without liability if there are inadequate Company facilities or equipment available to provide the Service.

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# 2.4 Application for Service

# 2.4.1 Minimum Contract Period:

- 2.4.1.1 Except as otherwise provided, the minimum contract period is one month for all services furnished. However, if a new single line business Customer notifies the Company within twenty days after receipt of the first bill that certain services or equipment are not desired, the Company will delete such services or equipment from the Customer's account without a record keeping or service ordering charge. The Customer nonetheless shall be responsible for all monthly usage and installation charges incurred for the use of such service and equipment.
- 2.4.1.2 Except as provided in 2.4.2.1, the length of minimum contract period for directory listings, and for joint user service where the listing actually appears in the directory, is the directory period. The directory period is from the day on which the directory is first distributed to Customers to the day the succeeding directory is first distributed to Customers.
- 2.4.1.3 The Company may require a minimum contract period longer than one month in connection with special, non-standard types or arrangements of equipment, or for unusual construction, necessary to meet special demands for service.

#### 2.4.2 Cancellation of Service

- 2.4.2.1 Where the applicant cancels an order for service prior to the start of the installation or special construction of facilities, no charge shall apply, except to the extent the Company incurs a service order or similar charge from a supplying carrier, if any, prior to the construction.
- 2.4.2.2 Where the installation of facilities, other than those provided by special construction, has been started prior to cancellation, the lower of the following charge applies;
  - 2.4.2.2.A The total costs of installing and removing such facilities; or
  - 2.4.2.2.B The monthly charges for the entire initial contract period of the service ordered by the Customer as

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provided in this tariff plus the full amount of any applicable installation and termination charges.

- 2.4.2.3 Where special construction of facilities has been started prior to the cancellation, and the Company has another requirement for the specially constructed facilities, no charge applies.
- 2.4.2.4 Where special construction of facilities has commenced and there are no alternative uses for the facilities, termination liability shall be calculated in accordance with Section 4.3.3.

# 2.5 Payment for Service

- 2.5.1 Company will bill Customer for Service on a monthly basis and the amount billed is due and payable upon receipt or as specified on the Customer's bill. The bill will clearly state each of the requirements as set forth in 4901:1-5-15. Service will continue to be provided until canceled by the Customer or discontinued by the Company as set forth in Section 2.14 of this tariff.
- 2.5.2 The Customer is responsible for payment of all charges for service furnished to the Customer. Charges based on actual usage during a month will be billed monthly in the month following the month in which the service was used. All fixed monthly and nonrecurring charges for services ordered will be billed monthly in advance.
- 2.5.3 The Company reserves the right to require from an applicant for service advance payments of fixed charges and nonrecurring charges. The advance payment will not exceed an amount equal to the nonrecurring charge(s) and one month's charges for the service or facility. In addition, where special construction is involved, the advance payment may also include an amount equal to the estimated nonrecurring charges for the special construction. The advance payment will be applied to any indebtedness for the service and facilities for which the advance payment is made on the customer's initial bill.

Advanced payments for installation costs or special construction will be credited on the first bill in their entirety.

2.5.4 If the Company provides service under a term plan (1,3,5 years, etc.) and (1) automatically renews the contract, and (2) imposes a penalty for early cancellation by the customer, then the customer shall be notified 60 days in advance of the customer's current contract expiration date.

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# 2.6 <u>Customer Deposits</u>

- 2.6.1 The Carrier agrees to abide by all the regulations associated with nonresidential Customer deposits using the individual service history method, as set forth in 4901:1-5-13. Under this method, the amount of a deposit assessed for local service shall not exceed two hundred and thirty percent of the estimated or, where the customer or service applicant has either an existing or a previous local service account billing history with the local service provider, the historic monthly average total charge for all regulated local services provided (or to be provided) to the customer by the company on whose behalf the deposit is assessed.
- 2.6.2 In order to reestablish creditworthiness, the carrier may require an applicant for nonresidential service to demonstrate good paying habits pursuant to 4901:1-17 by showing:
  - 2.6.2.1 The customer has not made full payment or payment arrangements by the due date for two consecutive bills during the preceding twelve months.
  - 2.6.2.2 The customer has been issued a disconnection notice for nonpayment on two or more occasions during the preceding twelve months;
  - 2.6.2.3 A utility may require a deposit if the applicant for service was a customer of that utility, during the preceding twelve months, and had service disconnected for nonpayment, a fraudulent practice, tampering, or unauthorized reconnection.
- 2.6.3 As set forth in 4901:1-5-14, each applicant for nonresidential service shall be deemed creditworthy and shall not be required to make a deposit as a precondition of receiving service of the applicant furnishes a written guarantee signed by a third-party guaranter who has a credit rating as defined in paragraph (A)(3) of rule 4901:1-17-03 of the Administrative Code. The terms of the guarantee are set forth in 4901:1-5-14.

#### 2.7 Late Payment Charges

- 2.7.1 The Carrier agrees to abide by the regulations governing late payment charges.
- 2.7.2 Any charges that are disputed by a Customer shall not be subject to late payment charges regardless of the outcome of the dispute.
- 2.7.3 The Company may consider delinquent and apply late payment charges on bills not paid within 15 days of the billing invoice date in the case of all non-residential Customers.

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## 2.8 <u>Customer Complaints and Billing Disputes</u>

- 2.8.1 Customers may notify the carrier of billing or other disputes either orally or in writing. There is no time limit for submitting disputes.
- 2.8.2 Customer complaints and billing disputes that are not satisfactorily resolved may be presented by the Customer to:

The Public Utilities Commission of Ohio, from 8:00 a.m. to 5:30 p.m. weekdays at 1-800-686-7826, or 1-800-6861570 (TDD/TYY), or at www.puco.ohio.gov

The Ohio Consumer's Counsel ("OCC"") represents residential utility customers in matters before the PUCO. The OCC can be contacted toll free at 1-877-742-5622 from 8:00 a.m. to 5:00 p.m. weekdays, or at www.pickocc.org.

- 2.8.3 The Company provides the following toll free number (1-888-745-4473) for Customers to contact the carrier.
- 2.8.4 The Company will not collect attorney fees or court costs from Customers.

## 2.9 Allowance for Interruptions in Service

- 2.9.1 Credit for failure of service or equipment will be allowed only whenever a subscriber's service is interrupted and remains out of service for more than twenty-found consecutive hours after being reported to the Company or after being found by the Company to be out of service, unless it is caused by any of the out-of-service conditions listed in 4901:1-5-16(A).
- 2.9.2 <u>Allowances for Interruptions in Service</u>. Interruptions in service, which are not caused by any of the out-of-service conditions listed in 4901:1-5-16, will be credited to the Customer as set forth in 4901:1-5-16(B).
- 2.9.3 <u>Temporary Suspension for Repairs</u>. The Company shall have the right to make necessary repairs or changes in its facilities at any time and will have the right to suspend or interrupt service temporarily for the purpose of making the necessary repairs or changes in its system. When such suspension or interruption of service for any appreciable period is necessary, the Company will give the Customers who may be affected as reasonable notice thereof as circumstances will permit, and will prosecute the work with reasonable diligence, and if practicable at times that will cause the least inconvenience.

When the Company is repairing or changing its facilities, it shall take appropriate precautions to avoid unnecessary interruptions of conversations or Customers' service.

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## 2.9.4 Credit for Interruptions

- 2.9.4.1 Unless otherwise agreed between the Company and the Customer in writing as part of an individual case based contract, a credit allowance will be made when an interruption occurs because of a failure of any component furnished by the Company under this tariff. An interruption period begins when the Customer reports a service, facility or circuit to be interrupted and releases it for testing and repair. An interruption period ends when the service, facility or circuit is operative. If the Customer reports a service, facility or circuit to be inoperative but declines to release it for testing and repair, it is considered to be impaired, but not interrupted.
- 2.9.4.2 For calculating credit allowances, every month is considered to have 30 days. A credit allowance is applied on a pro rata basis against the rates specified hereunder and is dependent upon the length of the interruption. Only those facilities on the interrupted portion of the circuit will receive a credit.
- 2.9.4.3 Unless otherwise agreed between the Company and the Customer in writing as part of an individual case based contract, a credit allowance will be given for interruptions of 30 minutes or more. Credit allowances shall be calculated as follows:

## Interruptions of 24 Hours or Less

Length of Interruption	Interruption Period To Be Credited
Less than 30 minutes	None
30 minutes up to but not including 3 hours	1/10 Day
3 hours up to but not including 6 hours	1/5 Day
6 hours up to but not including 9 hours	2/5 Day
9 hours up to but not including 12 hours	3/5 Day
12 hours up to but not including 15 hours	4/5 Day
15 hours up to and including 24 hours	One Day

Two or more interruptions of 30 minutes or more during any period up to but not including 3 hours shall be considered as one interruption.

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Associate General Counsel

Yipes Enterprise Services, Inc.

114 Sansome St., 14<sup>th</sup> Floor San Francisco, CA 94104 Interruptions Over 24 Hours. Interruptions over 24 hours will be credited according to 4901:1-5-16(B).

## 2.9.5 Limitations on Allowances

No credit allowance will be made for:

- 2.9.5.1 interruptions due to the result of a negligent or willful act on the part of the subscriber;
- 2.9.5.2 interruptions due to the result of a malfunction of subscriber-owned telephone equipment or inside wire;
- 2.9.5.3 interruptions due to a military action, war, insurrection, riot or strike; or
- 2.9.5.4 if the service cannot be repaired due to the subscriber missing a repair appointment.

## 2.10 Taxes and Fees

- 2.10.1 All state and local taxes and fees shall be listed as separate line items on the Customer's bill.
- 2.10.2 If a municipality, other political subdivision or local agency of government, or the Commission imposes and collects from the Company a gross receipts tax, occupation tax, license tax, permit fee, franchise fee, or regulatory fee, such taxes and fees shall, as allowed by law, be billed pro rata to the Customer receiving service from the Company within the territorial limits of such municipality, other political subdivision or local agency of government.
- 2.10.3 Service shall not be subject to taxes for a given taxing jurisdiction if the Customer provides the Company with written verification, acceptable to the Company and to the relevant taxing jurisdiction, that the Customer has been granted a tax exemption.

## 2.11 Returned Check Charge

The charge for a returned check is \$25.

### 2.12 Directory Assistance Call Allowance

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## 2.13 Special Customer Arrangements

In cases where a Customer requests special or unique arrangements which may include but are not limited to engineering, conditioning, installation, construction, facilities, assembly, purchase or lease of facilities and/or other special services not offered under this tariff, the Company, may provide the requested services. Appropriate recurring charges and/or nonrecurring charges and other terms and conditions will be developed for the Customer for the provisioning of such arrangements, consistent with Section 4.3.2.

## 2.14 Termination of Service

## 2.14.1 Denial of Service Without Notice

The Company may discontinue service without notice for any of the following reasons:

- 2.14.1.1 <u>Hazardous Condition</u>. For a condition on the Customer's premises determined by the Company to be hazardous.
- 2.14.1.2 <u>Adverse Effect on Service</u>. Customer's use of equipment in such a manner as to adversely affect the Company's equipment or the Company's service to others.
- 2.14.1.3 <u>Tampering With Company Property</u>. Customer's tampering with equipment furnished and owned by the Company.
- 2.14.1.4 <u>Unauthorized Use of Service</u>. Customer's unauthorized use of service by any method which causes hazardous signals over the Company's network.
- 2.14.1.5 <u>Illegal use of Service</u>. Customer's use of service or equipment in a manner to violate the law.

### 2.14.2 Denial of Service Requiring Notice

- 2.14.2.1 The Company may deny service for any of the following reasons provided it has notified the Customer of its intent, in writing, to deny service and has allowed the Customer a reasonable time of not less than 10 days in which to remove the cause for denial:
  - 2.14.2.1.A <u>Non-compliance with Regulations</u>. For violation of or noncompliance with regulations contained in the Ohio Administrative Code, or for violation of or non-

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compliance with the Company's tariffs on file with the Commission.

- 2.14.2.1.B <u>Failure on Contractual Obligations</u>. For failure of the Customer to fulfill his contractual obligations for service or facilities subject to regulation by the Ohio Public Utilities Commission.
- 2.14.2.1.C <u>Refusal of Access</u>. For failure of the Customer to permit the Company to have reasonable access to its equipment.

## 2.14.2.1.D <u>Non-payment of Bill.</u>

- 2.14.2.1.D.1 For non-payment of a bill for service, provided that the Company has made a reasonable attempt to effect collection and has given the Customer written notice of its intent to deny service if settlement of his account is not made and provided the Customer has at least 5 days, excluding Sundays and holidays in which to make settlement before his service is denied.
- 2.14.2.1.D.2 In cases of bankruptcy, receivership, abandonment of service, or abnormal toll usage not covered adequately by a security deposit, less than 5 days notice may be given if necessary to protect the Company's revenues.
- 2.14.2.1.D.3 Except in cases where a prior promise to pay has not been kept or bankruptcy, receivership, abandoned service, or abnormal toll usage is involved, the Company may not deny service on the day preceding any day on which it is not prepared to accept payment of the amount due and to reconnect service.
- 2.14.2.1.D.4 Failure to Comply with Service Conditions. For failure of the Customer

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to furnish the service equipment, permits, certificates, or rights-of-way, specified by the Company as a condition to obtaining service, or if the equipment or permissions are withdrawn or terminated.

- 2.14.2.1.D.5 Failure to Comply with Municipal Ordinances. For failure to comply with municipal ordinances or other laws pertaining to telephone service.
- 2.14.2.1.D.6 Failure to Pay Increased Deposit Required. For failure of the Customer to pay an increased security deposit when warranted by the Company to protect its revenue in accordance with Administrative Code of Ohio.

## 2.14.3 Insufficient Reasons for Denial of Service

- 2.14.3.1 The following may not constitute cause for refusal of service to a present or prospective Customer:
  - 2.14.3.1.A Failure of a prior Customer to pay for service at the premises to be serviced;
  - 2.14.3.1.B Failure to pay for a different class of service for a different entity;
  - 2.14.3.1.C Failure to pay the bill of another Customer as guarantor of that bill;
  - 2.14.3.1.D Failure to pay directory advertising charges;
  - 2.14.3.1.E Failure to pay an outstanding bill that is over 7 years old, unless the:
    - 2.14.3.1.E.1 Customer signed an agreement to pay the outstanding bill before the expiration of this period;
  - 2.14.3.1.F Outstanding bill is for service obtained by the Customer by means of tampering with equipment furnished and

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owned by the Company or by unauthorized use of service by any method; or

- 2.14.3.1.G Outstanding bill is for service obtained by the Customer by means of an application made:
  - (i) In a fictitious name,
  - (ii) In the name of an individual who is not an occupant of the dwelling unit, without disclosure of the individual's actual address,
  - (iii) In the name of a third party without disclosing that fact or without bonafide authority from the third party, or
  - (iv) Without disclosure of a material fact or by misrepresentations of a material fact.
- 2.14.3.1.H This regulation applies to all classes of service.

## 2.14.4 Reconnection of Service

- 2.14.4 Unless prevented by circumstances beyond the Company's control or unless a subscriber requests otherwise, the Company shall reconnect previously disconnected service by five p.m. on the next business day following either:
- (i) receipt by the company or its authorized agent of the full amount in arrears for which service was disconnected, or upon verification by the company that conditions which warranted disconnection of service have been eliminated; or
- (ii) Agreement by the company and the subscriber on a deferred payment plan and a payment, if required, under the plan.

### PROVISION OF SERVICE AND FACILITIES

## 2.15 Unlawful Use of Service

2.15.1 Service shall not be used for any purpose in violation of law or for any use as to which the Customer has not obtained all required governmental approvals, authorizations, licenses, consents, and permits. The Company shall refuse to

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furnish service to an applicant or shall disconnect the service without notice of a Customer when:

- 2.15.1.1 An order shall be issued, signed by a judge finding that probable cause exists to believe that the use made or to be made of the service is prohibited by law, or
- 2.15.1.2 The Company is notified in writing by a law enforcement agency acting within its jurisdiction that any facility furnished by the Company is being used or will be used for the purpose of transmitting or receiving gambling information in interstate or foreign commerce in violation of the law.
- 2.15.2 If service has been physically disconnected by law enforcement officials at the Customer's premises and if there is not presented to the Company the written finding of a judge, then upon written or verbal request of the subscriber, and agreement to pay restoral of service charges and other applicable service charges, the Company shall promptly restore such service.

## 2.16 <u>Interference with or Impairment of Service</u>

Service shall not be used in any manner which interferes with other persons in the use of their service, prevents other persons from using their service, or otherwise impairs the quality of service to other Customers. The Company may require a Customer to immediately shut down its transmission of signals if said transmission is causing interference to others or impairing the service of others.

## 2.17 Telephone Solicitation by Use of Recorded Messages

2.17.1 Service shall not be used for the purpose of solicitation by recorded messages when such solicitation occurs as a result of unrequested or unsolicited calls initiated by the solicitor by means of automatic dialing devices. Such devices, with storage capability of numbers to be called or a random or sequential number generator that produces numbers to be called and having the capability, working alone or in conjunction with other equipment, of disseminating a prerecorded message to the number called and which are calling party or called party controlled, are expressly prohibited.

## 2.18 Incomplete Calls

2.18.1 There shall be no charge for incomplete calls. No charge will be levied for unanswered calls. Customers will receive credit for calls placed to a wrong number if the Customer notifies the Company of the error.

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## 2.19 Overcharge/Undercharge

2.19.1 When a Customer has been overcharged, the amount shall be refunded or credited to the Customer.

## 3. DESCRIPTION OF SERVICES

## 3.1 Trial Services

3.1.1 The Company may offer new services, not otherwise tariffed, from time to time on a trial basis subject to Commission approval. Such trials are limited to a maximum of six months at which time the trial offering must be either withdrawn or made available on permanent basis.

## 3.2 <u>Promotional Offerings</u>

3.2.1 The Company may offer existing services on a promotional basis, subject to Commission approval, that provides special rates, terms, or conditions of service. Promotional offerings are limited to a maximum of six months at which time the promotional offering must be either withdrawn or made available on a permanent basis. All promotions, regardless of whether services are given away for free, are subject to Commission approval.

## 3.3 <u>Individual Case Basis ("ICB") Offerings</u>

3.3.1 The tariff may not specify the price of a service in the tariff as "ICB". The Company may or may not have an equivalent service in the tariff on file with the Commission, and the quoted ICB rates may be different than the tariffed rates. All customers have non-discriminatory access to requesting the service under an ICB rate.

## 4. RATES AND CHARGES

## 4.1 <u>Calculation of Rates</u>

- 4.1.1 Timing of calls begins when the call is answered at the called station. Different rates may apply depending on the time of day or day of week the call is made. Calls originating in one time period and terminating in another time period will be billed according to the rates in effect during each portion of the call.
- 4.1.2 There is no variation in call rates based on time of day or day of week.

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## 4.2 Service Order Rates and Charges

## 4.2.1 Service Order Charges

Absent a promotional offering, service charges will apply to new service orders or to orders to change existing services per rates below:

	Non-Recurring	Monthly <u>Recurring</u>
New Service Orders	**	N/A
Changes to Existing Service	**	N/A

<sup>\*\*</sup> All non-recurring charges will be calculated consistent with Section 2.13 of this tariff governing Special Arrangements. The work necessary to install service to a customer location will depend on the existing facilities and may require special construction or other work unique to the Customer's location.

## 4.3 Special Customer Arrangement

## 4.3.1 Basis for Charges

Where the Company furnishes a facility or service for which a rate or charge is not specified if the company's tariffs, charges will be based on the costs incurred by the company and may include: (1) non-recurring type charges; (2) recurring type charges; (3) termination liabilities; or (4) combinations thereof.

### 4.3.2 Basis for cost Computation

The costs referred to in Paragraph 4.3.1 above may include one or more of the following items to the extent they are applicable:

4.3.2.1 cost installed of the facilities to be provided including estimated costs for the rearrangements of existing facilities. Cost installed includes the cost of:

Equipment and materials provided or used, Engineering, labor and supervision Transportation, and Rights of way;

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4.3.2.2	Cost of maintenance;

- depreciation of the estimated cost installed of any facilities provided, based on the anticipated useful service life of the facilities with an appropriate allowance for the estimated net salvage;
- 4.3.2.4 administration, taxes and uncollectible revenue on the basis of reasonable average costs for these items;
- 4.3.2.5 License preparation, processing and related fees;
- 4.3.2.6 tariff preparation, processing and related fees;
- 4.3.2.7 any other identifiable costs related to the facilities provided; or
- 4.3.2.8 an amount for return and contingencies.

## 4.3.3 Termination Liability

To the extent that there is no other requirement for use by the Company, a termination liability may apply for facilities specially constructed at the request of the Customer.

- 4.3.3.1 The termination period is the estimated service life of the facilities provided.
- 4.3.3.2 Unless otherwise agreed in an individual case based agreement between the Company and the Customer, the amount of the maximum termination liability is equal to the estimated amounts for,
  - 4.3.3.2.A Cost installed of the facilities provided including estimated costs for rearrangements of existing facilities and/or construction of new facilities as appropriate, less net salvage. Cost installed includes the cost of:

Equipment and materials provided or used, Engineering, labor and supervision, Transportation, and Rights of way;

- 4.3.3.2.B license preparation, processing, and related fees;
- 4.3.3.2.C tariff preparation, processing, and related fees;
- 4.3.3.2.D cost of removal and restoration, where appropriate; and

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- any other identifiable costs related to the specially 4.3.3.2.E constructed or rearranged facilities.
- 4.3.3.3 The applicable liability method for calculating the unpaid balance of a term obligation is obtained by multiplying the sum of the amounts determined as set forth above by a factor related to the unexpired period of liability and the discount rate for return and contingencies.

The amount determined pursuant to the above paragraphs shall be adjusted to reflect the redetermined estimated net salvage, including any reuse of the facilities provided. This product is adjusted to reflect applicable taxes.

#### 4.3.4 Temporary Promotional Programs

The Company may establish temporary promotional programs wherein it may waive or reduce non-recurring charges, to introduce present or potential Customers to a service not previously received by the Customers. All such rates will be submitted to the Commission for approval.

#### 4.4 Services and Rates

## 4.4.1 General Description of Services

Company provides Services through Company facilities or through other Carriers. Depending on the Customer's needs, they have a choice of features to which they can subscribe.

## 4.4.2 High Speed Transport Services

Digital, broadband Services which connect one location to one or more locations through fiber optic cables, communications routing and provisioning equipment, and other communications transmission medium. Company may offer Transport Services at a variety of speeds in geographic areas where Company's facilities are available, or where such services are available through other Carriers facilities at the Company's sole discretion.

#### 4.4.3 Service Rates

Service	Pricing
DS-1	Individual Case Basis
DS-3	Individual Case Basis

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Services will be provided and pricing proposals will be developed on an Individual Case Basis for each Customer.

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## **EXHIBIT C**

Please find the attached Public Utility Property Tax Preliminary Assessment that indicates that Yipes Enterprise Services, Inc. has notified the Ohio Department of Taxation of its conduct as a telephone utility in the State of Ohio.



# STATE OF OHIO DEPARTMENT OF TAXATION

TAXPAYER COPY

## PUBLIC UTILITY PROPERTY TAX PRELIMINARY ASSESSMENT

The Tax Commissioner hereby certifies the apportioned personal property tax values for the taxpayer named herein to the county and taxing districts shown below.

YIPES E	NTERPRISE SERVICES, INC		FEIN:		
			CLASS:	INTEREXCHA	NGE TELECOMM
114 SAN	ISOME STREET, 11TH FLOOR		YEAR:	2006	
			COUNTY:	HAMILTON	31
SAN FRANCISCO, CA 94104			DATE:	October 02,	2006
<del> </del>	TAXING DISTRICT		,	PERSONAL F	ROPERTY ed Value
1110	CINCINNATI CORP CSD			··· • • • • • • • • • • • • • • • • • •	
		HAMILTON COUNTY TOTAL:	,, <u> </u>	A 107 11	

NOTICE TO TAXPAYER: This is not a tax bill. Send remittance to the County Treasurer upon receipt of tax bill. In the event you object to this assessment, see attached instructions.

William W. Wilkins
Tax Commissioner

Sup. Initial



## STATE OF OHIO **DEPARTMENT OF TAXATION**

TAXPAYER COPY

## PUBLIC UTILITY PROPERTY TAX PRELIMINARY ASSESSMENT

The Tax Commissioner hereby certifies the apportioned personal property tax values for the taxpayer named herein to the county and taxing districts shown below.

YIPES ENTERPRISE SERVICES, INC

FEIN:

CLASS:

INTEREXCHANGE TELECOMM

114 SANSOME STREET, 11TH FLOOR

YEAR:

2006

COUNTY: MONTGOMERY

SAN FRANCISCO, CA 94104

DATE:

October 02, 2006

TAXING DISTRICT

PERSONAL PROPERTY

Assessed Value

0410

MIAMI TWP-MIAMISBURG CSD

MONTGOMERY COUNTY TOTAL:

NOTICE TO TAXPAYER: This is not a tax bill. Send remittance to the County Treasurer upon receipt of tax bill. In the event you object to this assessment, see attached instructions.

## **EXHIBIT D**

Yipes is a leading provider of managed Ethernet and application delivery services for enterprise customers. Yipes provides private data communications transport services. Yipes uses Ethernet services technology to offer businesses flexible, high-speed data links to connect their Local Area Networks ("LANs") to the Internet. Applicant provides customers with a standard Ethernet port, and then, if necessary, runs fiber optic cables from the network backbone directly to the customers' premises. Yipes provides to business customers network connectivity and management operations.

## **EXHIBIT E**

## YIPES ENTERPRISE SERVICES, INC.

## OFFICER AND SENIOR MANAGEMENT

### **BIOGRAPHICAL INFORMATION**

## John Scanlon, Chief Executive Officer

John Scanlon became CEO of Yipes in September 2004 and is a 20-year veteran of the telecommunications and data serves industry. Before joining Yipes he held a variety of senior positions at Internap, a network services provider of high-performance IP solutions. Most recently, he was Internap's Vice President of International and Corporate Development, but also served as Chief Financial Officer and Vice President of Service Planning during his five years there. Prior to Internap, Scanlon co-founded international telecommunication services provider Flat Rate Communications. He served as CEO of Flat Rate from 1996 to 1998, when he sold he company to European telecom provider Viatel and became General Manager of the new Viatel subsidiary. Scanlon also spent a decade at MCI in a variety of finance, business development ad marketing roles.

Scanlon holds and M.B.A. from St. Mary's College of California and a bachelor's degree in Business Administration from Oregon State University.

## Kamran Sistanizadeh, Chief Technology Officer and Co-Founder

Kamran Sistanizadeh is a world-class communications network architect with over 19 years of progressive executive and thought leadership experience within the telecom industry. Inventor/co-inventor of 18 U.S. patents with more than 30 technical publications, he has led product design and development in emerging technologies and network deployment and operations in companies such as Bell Atlantic, Bell Communications Research (Telcordia) and IBM. He was CTO of Bell Atlantic Global Networks Inc., responsible for the development of integrated voice and data networks for long distance services over an integrated ATM/FR/IP packet-based platform. Prior, as Director of Network Systems Engineering in Bell Atlantic, he was responsible for wireline (ADSL, HFC, FTC) and wireless (MMDS, LMDS) broadband services network platform architecture for consumers. He developed Bellcore's generic requirements for HDSL and ADSL, and holds the patent on rate-adaptive ADSL service architecture.

Sistanizadeh is a leading contributor to key initiatives in the telecommunications industry. He was instrumental in the formation of the Metro Ethernet Forum (MEF), galvanizing the datacom industry to adopt Ethernet transport services within the metro area, and served as president and co-chair of the MEF Marketing Committee. He also served as a board member for the ADSL Forum.

Sistanizadeh holds an M.B.A. from Georgetown University and a doctorate in Electrical Engineering from Virginia Tech.

## Keao Caindec, Chief Marketing Officer

Keao Caindec is responsible for Yipes' marketing strategy and operations, including product marketing and management, partner marketing and corporate marketing communications and programs. Caindec is a seasoned executive with deep marketing and business development experience in data communications, network optimization and acceleration, content distribution, IP route-control, VolP, ATM, MPLS internetworking and network security. Prior to joining Yipes in 2005, Caindec was a Principal and Founder of Farallon Technology Resources, a solutions provider for advanced network services and technologies. Prior, he was Executive Director of Alliance Development at Internap, a network services provider of high performance IP solutions. He established Internap's partnerships with industry leaders such as Cisco Systems, NEC Unified Solutions, Electronic Data Systems and Hitachi. Caindec has also held senior management positions in marketing at CyberCash (acquired by Verisign), MCI Communications, ATMnet (acquired by Vario) and British Telecom North America (Tymnet), the early pioneer of packet-switched networking.

Caindec has a bachelor's degree in Economics with a concentration in Entrepreneurial Management from The Wharton School, University of Pennsylvania.

## Scott Bauer, Chief Financial Officer

Scott Bauer became CFO in November 2006 and brings over 13 years of finance and technology experience. Before joining Yipes he served as Vice President of Finance at Ask Jeeves, Inc., a publicly held search and media company (acquired by IAC/InterActiveCorp). Bauer is a seasoned executive with experience in finance operations, mergers and acquisitions, business development and international operations, having served as a board member for several of Ask Jeeves' foreign subsidiaries. Prior to Ask Jeeves, he served various senior positions at Barclays Global Investors, an asset management firm, and Arthur Anderson LLP, a professional services firm.

Bauer holds an MBA from the University of Southern California and a bachelor's degree in business economics from the University of California, Santa Barbara. He is a CFA charterholder and a certified public accountant (CPA).

## Howard Warner, Vice President, Corporate Development

A technical services executive with 15 years of business development, operations and legal experience. Howard Warner joined Yipes in October 2004. Prior to joining Yipes, Warner was the founder and CEO of Vado, a professional information technology resource enablement business Warner also worked for Cotelligent, an IT consulting and services business where he was Vice President of Professional Services, overseeing a \$200 million practice, responsible for the integration of over 25 acquired companies. Earlier in his career, Warner spent seven years with MCI leading several organizations, including MCI's Network Solutions organization where he was responsible for managing custom WAN management and outsourcing solutions for MCI's largest corporate customers.

Warner has an MBA from UC Berkeley, a J.D. from Hastings College of the Law and a bachelor's degree in Economics and Political Science from UC Berkeley.

## Susan Flood, Vice President, Customer Experience

Susan Flood, Who has been with Yipes nearly since its inception in 1999, has more than 25 years of telecommunications experience. She was previously Yipes Vice President of Operations, where she was responsible for the health and safety of the Yipes network. Prior to joining Yipes, Flood worked for Pacific Telesis/SBC and US West in engineering, operations and product development roles.

Flood is currently responsible for the overall *customer experience*, which includes post-implementation support, network operations, technical services, and customer satisfaction. Yipes' focus on Customer Experience reflects the strategic importance of managed network services to the enterprises it serves and growing dissatisfaction with large, bureaucratic telecommunications providers. Yipes defines the customer experience as every point at which the customer interacts with its business, products or services, and especially people.

Flood has a bachelor's degree in Mathematics from the University of California, Los Angeles.

## Richard Cotton, Vice President, Operations

Richard Cotton is a seasoned executive with over 20 years experience in telecommunications, technology, and law. Prior to joining Yipes Enterprise Services, Mr. Cotton was with Internap Network Services Corporation, a leading provider of managed IP services, from 1999 through 2006 holding several senior positions including Vice President of Carrier Relations Business Operations and Data Center Services.

Prior to Internap, Mr. Cotton was with Winstar Communications as a Senior Vice President of Operations. He began his career with Winstar in 1996 as Vice President and General Counsel for the telecommunications subsidiaries. From 1993 to 1996 Mr. Cotton was in-house counsel for MCI Telecommunications Corporation. As Director, Law and Public Policy, Mr. Cotton was Lead Counsel for MCI's National Account/Global Account market segment generating revenues of approximately \$2 Billion annually. Prior to MCI, Mr. Cotton was in private legal practice from 1985 through 1993 with the New York law firm of Brown, Raysman & Millstein specializing in High Technology and Telecommunications matters.

Mr. Cotton received a J.D. from Brooklyn Law School in 1985 and a B.S. in Computer Applications and Information Systems from New York University in 1982.

## Mike McGlone, Vice President, Sales

Mike McGlone has over 25 years of telecommunications experience in sales, sales management, engineering, and operations. McGlone became Vice President of Sales in January 2004. From 2000 to January 2004, McGlone successfully drove sales as Yipes' Regional Sales Vice President and Regional Sales Director. Prior to joining Yipes, McGlone was a Sales Director for E-Sync Networks, an emerging enterprise messaging and network solutions company. McGlone has held various management positions in sales, engineering and operations with US West Enterprise Networking, Bell Atlantic Network Integration and Bell Atlantic.

McGlone has a bachelor's degree in Industrial Engineering from New Jersey Institute of Technology.

## Noubar Ghazarossian, Senior Director of Information Technology

Noubar Ghazarossian joined Yipes in December 2002 and has over 25 years in senior management experience focusing on Operations, Business-to-Business commerce, Business Process Management, and Global Network Management. His executive tenure with Pacific Bell, AT&T, Bank of America, Price Waterhouse, MCA Universal, Sony Pictures Entertainment, and Louis Vuitton Moet Hennessey has enabled him to hone his skills as a strategic planning visionary, customer relationship management expert and a mentor to his employees. His passion for problem solving and his abilities to work in high-pressure situations have resulted in successful outcomes that reduced manual processes, ensured data integrity and reduced the corporate operating budgets. Ghazarossian has also lectured at Gold Gate University Graduate and Undergraduate divisions, focusing on voice, data and video communications engineering. He is a proven effective team leader and team player.

Ghazarossian holds and MBA in Telecommunications Management and a BS in Information Sciences from Golden Gate University, San Francisco, California.

## Shankar Narayanaswamy, Vice President of Network Architecture

Shankar Narayanaswamy joined Yipes in May 2007 with over 20 years of experience in designing and implementing new products and services. Prior to joining Yipes, Narayanaswamy held several technical management positions in network engineering and architecture, including the leadership of Covad Communications' network engineering and architecture group. He also served as director of network systems at Sapias, Inc. Narayanaswamy was founder and CTO of Telemesis, which delivered end-to-end services for wireless remote access and management. Prior to that, he spent five years at Bell Labs, the research arm of Lucent Technologies (now Alcatel-Lucent).

Narayanaswamy has published numerous papers and holds nine patents. He holds a BSEE, an MSEE, and a PhD from the University of California-Berkeley.

## **EXHIBIT F**

Yipes is currently a wholly-owned subsidiary of Yipes Holdings, Inc. ("Yipes Holdings"), a privately-held Delaware corporation headquartered at 114 Sansome Street, 11th Floor, San Francisco, CA 94104. Yipes Holdings is a venture backed, privately held company, primarily owned by a number of institutional investors, the largest of which include Norwest Venture Partners, JP Morgan Partners Investing Funds, and Sprout Group (a venture capital affiliate of Credit Suisse). The investors do not act in concert and none of the entities exercise control over the day-to-day operations of Yipes Holdings. The current corporate structure of Yipes is attached hereto as *Attachment 1*.

Pursuant to the terms of an Agreement and Plan of Merger ("Agreement") dated July 14, 2007, between FLAG ("FLAG Telecom Group Services Limited"), Flag Telecom USA Ltd. ("Merger Subsidiary") and Yipes Holdings, Merger Subsidiary, a wholly-owned subsidiary of FLAG, will merge into Yipes Holdings. Yipes will continue as the surviving corporation, wholly-owned through Yipes Holdings by FLAG.

FLAG is a privately-held Bermuda corporation headquartered at Milner House, 18, Parliament Street, Hamilton HM 12, Bermuda, and is a wholly-owned direct subsidiary of FLAG Telecom Group Limited (together with its subsidiaries, "FLAG Telecom"). Established in 1993, FLAG Telecom is a leading provider of international network transport and data services to telecommunications operators, content providers and ISPs, with operations in 19 countries. FLAG Telecom owns and manages a high-speed fiber-optic and MPLS/IP based network that connects key business markets in Asia, Europe, the Middle East and the USA.

FLAG is part of Reliance Communications, which is, in turn, part of the Reliance Group. The Reliance Group is the largest business group in India, with a market capitalization of over US \$41 billion.

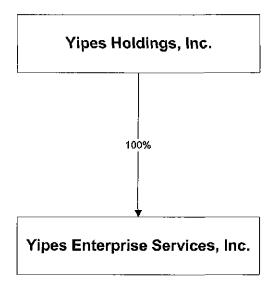
The proposed transaction will not involve the transfer of any operating authority, assets, or customers. There will be no transfer of the certification sought herein to provide service. Although Yipes' ownership will change, its operations and customers likewise will not be affected by the Transaction. Immediately following the closing, Yipes will continue to offer its customers the same services at the same rates, terms and conditions as it will pursuant to the authorization it seeks herein. Accordingly, the contemplated transaction will be generally transparent to consumers. The only change expected in connection with the consummation of the transaction will be that Yipes will be owned by FLAG.

Yipes will continue to have the same managerial, technical and financial qualifications necessary to provide the quality managed Ethernet and Application delivery services that it has demonstrated it is qualified to provide herein. The existing Yipes management team will continue with their current responsibilities for the day-to-day operation of the business.

A diagram showing the corporate structure of Yipes post-transaction is provided in *Attachment 2*. Yipes will send the Commission a letter confirming the consummation of the transaction when it is complete.

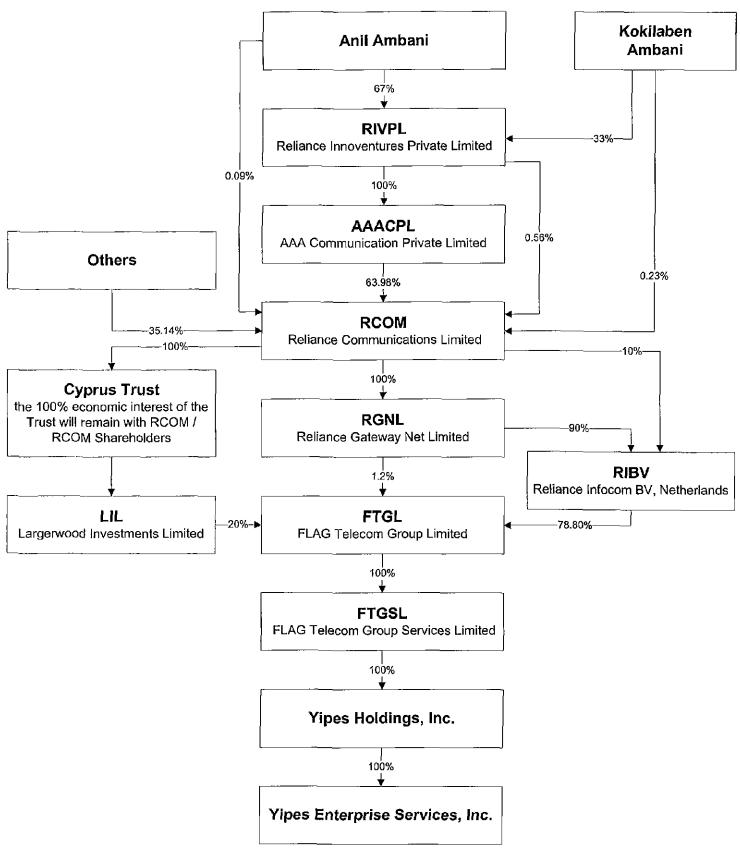
# **ATTACHMENT 1**

# Current Corporate Structure of Yipes Enterprise Services, Inc.



# **ATTACHMENT 2**

# Post-Transaction Corporate Structure of Yipes Enterprise Services, Inc.



## **EXHIBIT G**

Yipes is in the process of receiving its certification from the Ohio Secretary of State and will supplement this Application with that information as soon as it is available.

# EXHIBIT H

## YIPES ENTERPRISE SERVICES, INC.

## **OFFICERS**

John Scanlon, Chief Executive Officer Kamran Sistanizadeh, Chief Technology Officer Howard Warner, Secretary Keao Caindec, Chief Marketing Officer Scott Bauer, Chief Financial Officer

## **DIREC**TORS

Promod Haque John Scanlon Gary Hromadko Keith Geeslin Brennan Carley

Yipes' Officers and Directors can be reached at Yipes main corporate office, 114 Sansome Street, 11<sup>th</sup> Floor, San Francisco, CA 94104.

## **EXHIBIT I**

This question does not apply to Yipes. Yipes will provide its services to its customers on an individual contract basis only.