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Renée Jenkins, Secretary of Commission
Public Utilities Commission of Ohio
180 East Broad Street
Columbus, Ohio 43215-3793

RE: Great American Telephone, Inc. Application for Authority to Provide Facilities-Based and Resold Local Exchange and Resold Interexchange Services Responses to Data Request #1 and Access Tariff Revisions Case No. 07-1168-TP-ACE

Dear Ms. Jenkins:

Enclosed for filing please find one original and seven (7) copies of the responses to Data Request #1 regarding the local and the access tariffs in connection with the Application of Great American Telephone, Inc. for Authority to Provide Facilities-Based and Resold Local Exchange and Resold Interexchange Services in Ohio. This filing also includes revised replacement pages to the access tariff requested by Michelle Green of OH Staff. Replacement pages to the local tariff will be provided under separate cover.

Questions regarding this filing may be directed to my attention at (407) 740-3006 or via e-mail at croesel@tminc.com. Please acknowledge receipt of this filing by date stamping the extra copy of this cover letter and returning it to me in the self-addressed, stamped envelope provided for this purpose.

Thank you for your assistance.

Sincerely,

Carey Roesel
Consultant to Great American Telephone, Inc.

CR/gs
Enclosures

cc: Office of Ohio Utilities Consumer Counsel
Jeff Brown, OH Staff
Michelle Green, OH Staff
File: Great American - OH Local
Tms: OHL0700a

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90-9347-TP-TRF

Responses to Great American Telephone, Inc.
Case No. 07-1168-TP-ACE Data Request #1
Dated January 15, 2008

1. In the future, pursuant to the new rules, the Company does not need to file a Service Requirements Form. Please let the others at TMI be made aware of this.

Agreed.

2. As CTS or IXC services are detariffed per 06-1345-TP-ORD, a list of the type of services (IXC/CTS) the company plans to offer should be provided in a catalog or something similar, please provide in correspondence with the rules.

To be provided.

3. Please provide a revised Supplemental Certification Application Form removing the boxed checked "yes" to motion for waiver.

See attached.

4. Throughout the tariff when referring to the PUCO, it is officially called the Public Utilities Commission of Ohio and should be referred that way consistently throughout all tariffs and application.

References have been corrected.

5. If the applicant is mirroring the ILEC's serving and/or local calling areas in its entirety, the tariff can incorporate this by reference (4901:1-6-10(E)(1)(2)). If not, need to list the exchanges and/or local calling areas.

Applicant is mirroring the ILEC's serving and/or local calling areas. The tariff has been revised to incorporate reference.

6. In Section 4, Original page 4 of the PUCO no. 1 tariff, **Nonrecurring Charges IntraLATA Presubscription Change Charge**, should be – Manual Process Maximum \$5.50, - Electronic Process Maximum \$1.25.

Rates have been corrected.

7. In Section 4, Original page 5, **Public Telephone Surcharge** (also in the price list Section 11, page 1) needs to be removed as this is a Federal Fee and should not be in the State tariff.

Surcharge has been removed.

8. In Section 11, Original Page 1, **Carrier Presubscription**, Should be Manual - \$5.50, - Electronic \$1.25. Also, per above, please remove the Public Telephone Surcharge Rate Per call of \$.60 as this is a Federal charge and should not be in state tariffs.

Items have been revised.

**Responses to Great American Telephone, Inc.
Case No. 07-1168-TP-ACE Data Request #1
Dated January 15, 2008
(continued)**

9. In Section 2, Original page 20, **Taxes**, please remove the reference to gross receipts tax and please end the last sentence after Commission approval (**delete "under the appropriate procedures required by the Commission's Local Service Guidelines, Case 95-845-TP-COI."**)

Items have been revised.

10. The Balance Sheet provided shows changes in balances between the beginning and end of the tax year. If Great American Telephone company has not yet initiated operations in any state why is there all the account activity? (i.e. increase in depreciable assets, increase in accumulated depreciation, increase in retained earnings?) Why does Exhibit IV D say exactly the opposite? Is the Balance Sheet provided possibly for Nevada Tel?

The balance sheet is for Great American's primary investor, Nevada Utilities, Inc. d/b/a Nevada Telephone.

Is the entity for which the Balance Sheet was provided going to be the entity providing service in Ohio?

No, but the company pledges its support to Great American. A guarantee can be provided if needed.

Is there an Income Statement to back up the \$683,860 Net Income on Schedule M-1 Line 1?

See below

Why did you submit a balance sheet from May 2005? Is there nothing more recent?

More recent financial information for the investor company is attached.

The Public Utilities Commission of Ohio
TELECOMMUNICATIONS SUPPLEMENTAL APPLICATION FORM
for CARRIER CERTIFICATION

(Effective: 09/19/2007)

(Pursuant to Case Nos. 06-1344-TP-ORD and 06-1345-TP-ORD)

NOTE: This SUPPLEMENTAL form must be used WITH the
TELECOMMUNICATIONS APPLICATION FORM for ROUTINE PROCEEDINGS.

In the Matter of the Application of Great American
Telephone Inc. to Provide Facilities-Based and Resold
Local Exchange Services Throughout Ohio

Case No. _____ - _____ -TP - _____

Name of Registrant(s) Great American Telephone, Inc.
DBA(s) of Registrant(s) Not Applicable
Address of Registrant(s) 1700 South Main Street, Las Vegas, Nevada 89104

Motion for protective order included with filing? ☐ Yes ☒ No

Motion for waiver(s) filed affecting this case? ☐ Yes ☒ No [Note: waiver(s) tolls any automatic timeframe]

List of Required Exhibits

Tariffs: (Include all that apply)

☐ Interexchange Tariff¹ ☒ Local Tariff¹ ☒ Carrier-to-Carrier (Access) Tariff

Description of Services

NOTE: All Facilities-Based carriers must file an Access Tariff

☐ Service provisioned via Resale ☐ Service provisioned via Facilities ☒ Both Resold and Facilities-based
☒ Description of Proposed Services ☐ Statement about the provision of CTS services ☒ Description of the proposed market area
☒ Explanation of how the proposed services in the proposed market area are in the public interest. ☒ Description of the class of customers (e.g., residence, business) that the applicant intends to serve

Business Requirements

Evidence of Registration with: ☒ Ohio Department of Taxation ☒ Ohio Secretary of State² & Certificate of Good Standing

Documentation attesting to the applicant's financial viability, including the following:

- ☒ 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.
- ☒ 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
- ☒ Documentation to support the applicant's cash and funding sources.

Documentation attesting to the applicant's managerial ability and corporate structure, including the following:

- ☒ Documentation attesting to the applicant's technical and managerial expertise relative to the proposed service offering(s) and proposed service area
- ☒ List of names, addresses, and phone numbers of officers and directors, or partners.
- ☒ Documentation indicating the applicant's corporate structure and ownership
- ☒ Information regarding any similar operations in other states.

If this company has been previously certified in the State of Ohio, include that certification number N/A

¹ Detariffed services are regulated but not required to be filed in a tariff. For purposes of Certification, all detariffed services offered must be provided as an exhibit.

² Certification from Ohio Secretary of State (domestic or foreign corporation, authorized use of fictitious name, etc.), and Certificate of Good Standing is required.

Form **1120S****U.S. Income Tax Return for an S Corporation**

OMB No. 1545-0130

Department of the Treasury
Internal Revenue Service

▶ Do not file this form unless the corporation has filed Form 2553 to elect to be an S corporation.
▶ See separate instructions.

2006

For calendar year 2006 or tax year beginning ending

A Effective date of S election 1/01/99	Use IRS label. Otherwise, print or type.	Name NEVADA UTILITIES, INC.	C Employer identification number 88-0415929
B Business activity code number (see instructions) 514100		Number, street, and room or suite no. If a P.O. box, see instructions. 1700 S. MAIN STREET	D Date incorporated 11/30/1998
		City or town, state, and ZIP code LAS VEGAS NV 89104-1200	E Total assets (see instructions) \$ 2,121,798

F Check if: (1) ☐ Initial return (2) ☐ Final return (3) ☐ Name change (4) ☐ Address change (5) ☐ Amended return

G Enter the number of shareholders in the corporation at the end of the tax year **1**

H Check if Schedule M-3 is required (attach Schedule M-3) ☐

Caution. Include only trade or business income and expenses on lines 1a through 21. See the instructions for more information.

Income	1a Gross receipts or sales 11,182,634	b Less returns and allowances	c Bal 11,182,634
	2 Cost of goods sold (Schedule A, line 8)		2 6,148,960
	3 Gross profit. Subtract line 2 from line 1c		3 5,033,674
	4 Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)		4 11,976
	5 Other income (loss) (see instructions-attach statement)		5
	6 Total income (loss). Add lines 3 through 5		6 5,045,650
Deductions (see instructions for limitations)	7 Compensation of officers		7
	8 Salaries and wages (less employment credits)		8 98,176
	9 Repairs and maintenance		9 20,810
	10 Bad debts		10
	11 Rents		11 335,067
	12 Taxes and licenses		12 103,656
	13 Interest		13 18,100
	14 Depreciation not claimed on Schedule A or elsewhere on return (attach Form 4582)		14 519,120
	15 Depletion (Do not deduct oil and gas depletion.)		15
	16 Advertising		16 23,774
	17 Pension, profit-sharing, etc., plans		17
18 Employee benefit programs		18	
19 Other deductions (attach statement) SEE STMT 1		19 3,011,127	
20 Total deductions. Add lines 7 through 19		20 4,129,830	
21 Ordinary business income (loss). Subtract line 20 from line 6		21 915,820	
Tax and Payments	22a Excess net passive income or LIFO recapture tax (see instructions)	22a	22c
	b Tax from Schedule D (Form 1120S)	22b	
	c Add lines 22a and 22b (see instructions for additional taxes)		
	23a 2006 estimated tax payments and 2005 overpayment credited to 2006	23a	23e
	b Tax deposited with Form 7004	23b	
	c Credit for federal tax paid on fuels (attach Form 4136)	23c	
	d Credit for federal telephone excise tax paid (attach Form 8913)	23d	
	e Add lines 23a through 23d		
	24 Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>		24
	25 Amount owed. If line 23e is smaller than the total of lines 22c and 24, enter amount owed		25
26 Overpayment. If line 23e is larger than the total of lines 22c and 24, enter amount overpaid		26	
27 Enter amount from line 26 Credited to 2007 estimated tax <input type="checkbox"/> Refunded <input type="checkbox"/>		27	

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

May the IRS discuss this return with the preparer shown below (see instructions)? ☒ Yes ☐ No

Signature of officer ANITA JANEVICS	Date 9/12/07	Title PRESIDENT
Preparer's signature Michael C. Betta, CPA	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN P00011931
Firm's name (or yours if self-employed) D'ARCANGELO & CO., LLP	EIN 13-2550103	Phone no. 845-473-7774
address, and ZIP code 510 HAIGHT AVE. POUGHKEEPSIE, NY 12603		

Balance Sheets per Books		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
1	Cash		921,242		853,821
2a	Trade notes and accounts receivable				
b	Less allowance for bad debts	((
3	Inventories				
4	U.S. government obligations				
5	Tax-exempt securities (see instructions)				
6	Other current assets (attach statement)				
7	Loans to shareholders		10,000		10,000
8	Mortgage and real estate loans				
9	Other investments (attach statement)				
10a	Buildings and other depreciable assets	3,428,672		3,584,975	
b	Less accumulated depreciation	(2,148,953	1,279,719	(2,602,899	982,076
11a	Depletable assets				
b	Less accumulated depletion	((
12	Land (net of any amortization)				
13a	Intangible assets (amortizable only)				
b	Less accumulated amortization	((
14	Other assets (attach statement) STMT 3		132,700		275,901
15	Total assets		2,343,661		2,121,798
Liabilities and Shareholders' Equity					
16	Accounts payable				
17	Mortgages, notes, bonds payable in less than 1 year		114,969		108,433
18	Other current liabilities (attach statement) STMT 4		952,944		949,552
19	Loans from shareholders				
20	Mortgages, notes, bonds payable in 1 year or more		162,057		97,038
21	Other liabilities (attach statement)				
22	Capital stock				
23	Additional paid-in capital		197,025		197,025
24	Retained earnings		916,666		769,750
25	Adjustments to shareholders' equity (attach statement)				
26	Less cost of treasury stock				(
27	Total liabilities and shareholders' equity		2,343,661		2,121,798

Reconciliation of Income (Loss) per Books With Income (Loss) per Return

Note: Schedule M-3 required instead of Schedule M-1 if total assets are \$10 million or more - see instructions

1	Net income (loss) per books	937,524	5	Income recorded on books this year not included on Schedule K, lines 1 through 10 (itemize):	
2	Income included on Schedule K, lines 1, 2, 3c, 4, 5a, 6, 7, 8a, 9, and 10, not recorded on books this year (itemize):		a	Tax-exempt interest \$	
3	Expenses recorded on books this year not included on Schedule K, lines 1 through 12 and 14i (itemize):		6	Deductions included on Schedule K, lines 1 through 12 and 14i, not charged against book income this year (itemize):	
a	Depreciation \$		a	Depreciation \$	
b	Travel and entertainment \$	8,047	7	Add lines 5 and 6	
STMT 5		120	8	Income (loss) (Schedule K, line 18). Line 4 less line 7	945,691
4	Add lines 1 through 3	945,691			

Analysis of Accumulated Adjustments Account, Other Adjustments Account, and Shareholders' Undistributed Taxable Income Previously Taxed (see instructions)

	(a) Accumulated adjustments account	(b) Other adjustments account	(c) Shareholders' undistributed taxable income previously taxed
1	Balance at beginning of tax year	916,666	
2	Ordinary income from page 1, line 21	915,820	
3	Other additions STMT 6	29,871	
4	Loss from page 1, line 21		
5	Other reductions STMT 7	8,167	
6	Combine lines 1 through 5	1,854,190	
7	Distributions other than dividend distributions	1,084,440	
8	Balance at end of tax year. Subtract line 7 from line 6	769,750	

RESPONSES TO GREAT AMERICAN TELEPHONE, INC.
07-1168-TP-ACE
ACCESS TARIFF REVISIONS
Dated January 15, 2008

1. Pgs. 7-8, I did not see DS0 and DS3 as a service offering. It should be removed from the tariff if the Company will not be offering these services.

Definitions have been removed.

2. Pg. 16, 2.5 – “or oral” needs removed. All orders must be in writing.

Language has been removed.

3. Pg. 17, 2.7.1 – in the parentheses the phrase “at the sole discretion of the Company” appears. Please explain what is meant by this phrase in this section.

Language has been removed.

4. Pg. 17, 2.7.4 – “Acts of God” and “flood” should be removed. Commission policy prohibits this language.

Removed “Acts of God,” but could not find reference to “flood.”

5. Pg. 18 – the Commission has liability language that should be added after section 2.7.9.

LIMITATION LIABILITY LANGUAGE

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.

TERMINATION LIABILITY LANGUAGE

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.

Language has been added.

RESPONSES TO GREAT AMERICAN TELEPHONE, INC.
07-1168-TP-ACE
ACCESS TARIFF REVISIONS
Dated January 15, 2008
(continued)

6. Pg. 19, 2.8.2 – “reasonable attorney’s fees” needs removed. The Commission prohibits this language because it does not have the authority to award such fees.

Language has been removed.

7. Pg. 23, 2.9.2.E – what situations would apply for non-usage sensitive rates and non-recurring charges in this section? What are the rate elements included in the non-usage sensitive rates and the non-recurring charges?

The Company presently has no non-recurring or non-usage sensitive charges in its tariff. True facilities-based CLECs may charge for non-recurring and non-usage sensitive recurring charges for entrance facilities and direct trunked transport, should demand arise.

8. Pg. 25, 2.9.2.H.1 – the default PIU factor should not be 50% because PIU is usage sensitive. The appropriate language is to use either the prior month’s actual usage or the prior three months’ actual usage as the default. Please replace the 50% factor with one of the above options.

Replaced language with “prior month’s actual usage.”

9. Pg. 28, 2.10.2 - the last line states of applicable charges when service is discontinued prior to the minimum period. Those charges need to be stated or cited as to where they can be found in the tariff.

Language has been removed.

RESPONSES TO GREAT AMERICAN TELEPHONE, INC.
07-1168-TP-ACE
ACCESS TARIFF REVISIONS
Dated January 15, 2008
(continued)

10. Pg. 30, 2.10.4 – language needs to be added stating that if the dispute is not resolved it should be referred to the PUCO. See the language below.

The Customer shall notify the Company of any disputed items on an invoice within ninety (90) days of receipt of the invoice. If the Customer and the Company are unable to resolve the dispute to their mutual satisfaction, the Customer may file a complaint with the Public Utilities Commission of Ohio in accordance with the Commission's rules and procedures. The address of the Commission is as follows:

Public Utilities Commission of Ohio
180 East Broad Street
Columbus, OH 43215-3793
Telephone: (614) 466-3292

Language has been added.

11. Pg. 33, 2.12.1 – some of the phrases in this section either need additional explanation or should be removed. “Company may refuse to provide service”, should be removed because more than likely the Company has evaluated the credit of the Customer when the service order was placed. This language really shouldn’t appear in the tariff. “Advance payment” should be removed unless the Company can specifically explain situations in which advance payment would apply. It should be removed from the heading as well unless, as stated, it can be precisely explained. “Restrict or interrupt service to a Customer” should be removed. This is addressed in the dispute section so is inappropriate for this section.

Language has been removed.

12. Pg. 33, 2.12.2.D – “prescribed by the Commission or as otherwise” should be removed. The Commission does not set interest rates. The sentence should read, “The Company will pay interest at the rate permitted by applicable law.”

Language has been removed.

RESPONSES TO GREAT AMERICAN TELEPHONE, INC.
07-1168-TP-ACE
ACCESS TARIFF REVISIONS
Dated January 15, 2008
(continued)

13. Pg. 38, 2.15.2 – the administrative charge addressed in this section needs to state an amount and a description or a citation as to where the description and amount can be found in this tariff.

Language has been removed.

14. Pg. 39, 2.17.2 – the first sentence of the sentence is unclear. Why would the Company need to refer to other carriers' applicable terms and conditions of their tariffs when Great American has listed its T & C in this tariff?

Switched Access services are often jointly provided with other carriers. It is common, for example for a CLEC to provide end office switching elements while the ILEC provides Entrance Facilities and Direct-Trunk Transport.

15. Pg. 42, 2.20.1.A – “Upon the written request of the Customer” should be removed. When the Customer reports the beginning of an interruption period to the Company they are not then required to request a credit allowance in writing. The Company is initially made aware of the interruption when the Customer informs the Company. **The Company is then required to automatically issue a credit allowance.**

Language has been removed.

16. Pg. 61, 6.1 – under this section language needs added stating that all contracts will be filed with the PUCO for approval.

Language has been added.

17. Pg. 61, 6.3 – please specify what the additional charges are and how they are calculated.

Language has been removed.

Pg. 59, Section 4 Rates and Charges – this will be discussed via telephone.

Language has been revised to mirror ILEC.

SECTION 1 - DEFINITIONS AND ABBREVIATIONS, (CONT'D)

Constructive Order - Delivery of calls to or acceptance of calls from the Customer's End Users over Company-switched local exchange services constitutes a Constructive Order by the Customer to purchase switched access services as described herein. Similarly the selection of the Customer by an End User as the End User's PIC constitutes a Constructive Order for switched access by the Customer.

CPE - Customer Premises Equipment. All Terminal Equipment or other communications equipment and/or systems provided by the Customer for use with the Company's facilities and services.

Customer - Any person, firm, partnership, corporation or other entity that uses service under the terms and conditions of this tariff and is responsible for the payment of charges. In most contexts, the Customer is an interexchange carrier utilizing the Company's Switched Access services described in this tariff to reach its End User customer(s).

Customer Premises - The premises specified by the Customer for termination of access services. Typically an interexchange carrier's Point of Presence.

Dedicated Access - Where originating or terminating access between an end user and an interexchange carrier are provided via dedicated facilities, circuits or channels. A method of reaching the Customer's communication and switching systems whereby the End User is connected directly to the Customer's Point of Presence or designate without utilizing the services of the local switched network.

Delinquent or Delinquency - An account for which payment has not been made in full on or before the last day for timely payment.

DS1 - Digital Signal Level 1; a dedicated, high capacity, full duplex channel with a line speed of 1.544 Mbps isochronous serial data having a line signal format of either Alternate Mark Inversion (AMI) or Bipolar with 8 Zero Substitution (B8ZS) and either Superframe (D4) or Extended Superframe (ESF) formats. DS1 Service has the equivalent capacity of 24 Voice Grade or DS0 services.

Issued: November 6, 2007

Effective: December 6, 2007

Issued by: Robert Jankovics, President
1700 South Main Street
Las Vegas, Nevada 89104

SECTION 1 - DEFINITIONS AND ABBREVIATIONS, (CONT'D)

Dual Tone Multifrequency (DTMF) - Tone signaling, also known as touch tone signaling.

End Office - The Central Office from which the End User's Premises would normally obtain local exchange service and dial tone from the Company or other local exchange carrier.

End Office Switch - A Company switching system where Customer or End User station loops are terminated for purposes of interconnection to other station loops, trunks or access facilities. In most contexts, the End User is connected via station loops or trunks to an End Office Switch.

End User - Any person, firm, partnership, corporation or other entity that uses the service of the Company under the terms and conditions of this tariff. In most contexts, the End User is the customer of an interexchange carrier who in turn utilizes the Company's Switched or Dedicated Access services described in this tariff to provide the End User with access to the IC's communication and switching systems.

End User Premises - The premises specified by the Customer or End User for termination of access services at the End User's physical location.

Equal Access - Where the local exchange company central office provides interconnection to interexchange carriers with Feature Group D circuits. In such End Offices, Customers can presubscribe their telephone line(s) to their preferred interexchange carrier. A form of dialed access provided by local exchange companies whereby telephone calls dialed by the Customer are automatically routed to the Company's network. Customers may also route calls to the Company's network by dialing an access code provided by the Company.

Exchange - A group of lines in a unit generally smaller than a LATA established by the Company or other local exchange carrier for the administration of communications service in a specified area. An Exchange may consist of one or more central offices together with the associated facilities used in furnishing communications service within that area.

Issued: November 6, 2007

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SECTION 2 - RULES AND REGULATIONS, (CONT'D)

2.4 Assignment and Transfer

Neither the Company nor the Customer may assign or transfer its rights or duties in connection with the services and facilities provided by the Company without the written consent of the other party, except that the Company may assign its rights and duties to a) any entity controlling, controlled by or under common control with the Company, whether direct or indirect; b) under any sale or transfer of all or substantially all the assets of the Company within the applicable state or states; or c) under any financing, merger or reorganization of the Company. These transactions must be submitted for approval by the Commission.

2.5 Application or Service

Customers may be required to enter into written service orders which shall contain or reference a specific description of the service ordered, the rates to be charged, the duration of the services, and the terms and conditions in this tariff. Customers will also be required to execute any other documents as may be reasonably requested by the Company.

2.6 Ownership of Facilities

2.6.1 The Customer obtains no property right or interest in the use of any specific type of facility, service, equipment, number, process, or code.

2.6.2 Title to all facilities utilized by the Company to provide service under the provisions of this tariff shall remain with the Company, its partners, agents, contractors or suppliers. Such facilities shall be returned to the Company, its partners, agents, contractors or suppliers by the Customer, whenever requested, within a reasonable period following the request in original condition, reasonable wear and tear expected.

Issued: November 6, 2007

Effective: December 6, 2007

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1700 South Main Street
Las Vegas, Nevada 89104

SECTION 2 - RULES AND REGULATIONS, (CONT'D)

2.7 Liability of the Company

- 2.7.1 The liability of the Company for damages of any nature arising from errors, mistakes, omissions, interruptions, or delays of the Company, its agents, servants, or employees, in the course of establishing, furnishing, rearranging, moving, terminating, changing or removing the service or facilities or equipment shall not exceed an amount equal to the charges applicable under this tariff to the period during which such error, mistake, omission, interruption or delay occurs.
- 2.7.2 In no event shall the Company be liable for any incidental, indirect, special, or consequential damages (including, without limitation, lost revenue or profits) of any kind whatsoever regardless of the cause or foreseeability thereof.
- 2.7.3 When the services or facilities of other common carriers are used separately or in conjunction with the Company's facilities or equipment in establishing connection to points not reached by the Company's facilities or equipment, the Company shall not be liable for any act or omission of such other common carriers or their agents, servants or employees.
- 2.7.4 The Company shall not be liable for any failure of performance hereunder if such failure is due to any cause or causes beyond the reasonable control of the Company. Such causes shall include, without limitation, fire, explosion, vandalism, cable cut, storm or other similar occurrence, any law, order, regulation, direction, action or request of the United States government or of any other government or of any civil or military authority, national emergencies, insurrections, riots, wars, strikes, lockouts or work stoppages or other labor difficulties, supplier failures, shortages, breaches or delays, or preemption of existing service to restore service in compliance with FCC, or other relevant Commission, rules and regulations.
- 2.7.5 The Company shall not be liable for interruptions, delays, errors, or defects in transmission, or for any injury whatsoever, caused by the Customer, or the Customer's agents, End Users, or by facilities or equipment provided by the Customer.

Issued: November 6, 2007

Effective: December 6, 2007

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1700 South Main Street
Las Vegas, Nevada 89104

SECTION 2 - RULES AND REGULATIONS, (CONT'D)

2.7 Liability of the Company (Continued)

2.7.6 No liability shall attach to the Company by reason of any defacement or damage to the Customer's premises resulting from the existence of the Company's equipment or facilities on such premises, or by the installation or removal thereof, when such defacement or damage is not the result of the gross negligence or intentional misconduct of the Company or its employees.

2.7.7 The Company does not guarantee nor make any warranty with respect to installations provided by it for use in an explosive atmosphere.

2.7.8 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.

2.7.9 Failure by the Company to assert its rights under a provision of this tariff does not preclude the Company from asserting its rights under other provisions.

2.7.10 Limitation Liability Language

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.

2.7.11 Termination Liability Language

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.

SECTION 2 - RULES AND REGULATIONS, (CONTFD)

2.8 Liability of the Customer

- 2.8.1 The Customer will be liable for damages to the facilities of the Company and for all incidental and consequential damages caused by the acts or omissions of the Customer, its officers, employees, agents, invites, or contractors where such acts or omissions are not the direct result of the Company's negligence or intentional misconduct.
- 2.8.2 To the extent caused by the acts or omissions of the Customer as described in 2.8.1, preceding, the Customer shall indemnify, defend and hold harmless the Company from and against all claims, actions, damages, liabilities, costs and expenses, for (1) any loss, destruction or damage to property of any third party, and (2) any liability incurred by any third party pursuant to this or any other tariff of the Company, or otherwise, for any interruption of, interference to, or other defect in any service provided to such third party.
- 2.8.3 A Customer shall not assert any claim against any other Customer or user of the Company's services for damages resulting in whole or in part from or arising in connection with the furnishing of service under this tariff including but not limited to mistakes, omissions, interruptions, delays, errors or other defects or misrepresentations, whether or not such other Customer or user contributed in any way to the occurrence of the damages, unless such damages were caused solely by the negligent or intentional act or omission of the other Customer or user and not by any act or omission of the Company. Nothing in this tariff is intended either to limit or to expand Customer's right to assert any claims against third parties for damages of any nature other than those described in the preceding sentence.
- 2.8.4 The Customer shall be fully liable for any damages, including, without limitation, usage charges, that the Customer may incur as a result of the unauthorized use of services provided to a Customer. Unauthorized use occurs when a person or entity that does not have actual, apparent, or implied authority to use the network, obtains the Company's services provided under this tariff. The unauthorized use of the Company's services includes, but is not limited to, the placement of calls from the Customer's premises, and the placement of calls through equipment controlled and/or provided by the Customer, that are transmitted over the Company's network without the authorization of the Customer. The Customer shall be fully liable for all such usage charges.

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SECTION 2 - RULES AND REGULATIONS, (CONT'D)

2.9 Obligations of the Customer (Continued)

2.9.2 (continued)

D. Jurisdictional Definitions

Interstate – A call is an interstate communication if the NPA-NXX of the Great American local service customer placing or receiving the call is not within the same state as the called or calling party respectively.

Intrastate – A call is an intrastate communication if the NPA-NXX of the Great American local service customer placing or receiving the call is within the same state as the called or calling party respectively.

E. Jurisdictional Percentages and Determination of Access Charges

Usage-sensitive and non-usage-sensitive rates and nonrecurring charges, including those associated with optional features, shall be prorated based on the call jurisdiction determined through the procedure set forth in 2.9.2.C.(2), above. When a PIU must be used, it shall be expressed as a whole number between 0 and 100. The sum of the PIU and the intrastate jurisdictional percentage (IJP) must equal 100%. The IJP is determined by subtracting the PIU from 100. When a PIU must be used, the PIU factor and IJP factor serve as the basis for development of interstate and intrastate charges to the Customer pursuant to the procedure identified in 2.9.2.C.(2), above. When a PIU must be used for non-usage sensitive and nonrecurring rates, the quantity of service is multiplied by the PIU and IJP factors and by the applicable tariff rate to develop the charge. When a PIU must be used for usage sensitive rates, the quantity of usage-sensitive units is multiplied by the PIU and IJP factors and by the applicable tariff rate to develop the charge.

Separate PIU factors, when PIU factors are applicable pursuant to 2.9.2.C.(2) above, are required for originating or terminating usage.

F. Interstate PIU

The PIU will be established by Great American or provided by the interexchange carrier (IC) customer as described following:

(1) Great American-Developed PIU

Where Great American can, pursuant to 2.9.2.C.(2), above, adequately determine the jurisdiction of an originating or terminating call from the call detail, Great American will bill according to the jurisdiction of the call as determined from that call detail.

SECTION 2 - RULES AND REGULATIONS, (CONTD)

2.9 Obligations of the Customer (Continued)

2.9.2 (continued)

H. Report Updates

(1) Annual Requirements

The customer shall provide to Great American by April 15 of each year a written report which provides the methodology utilized by the customer to develop the PIU factors provided in the quarterly report.

If the customer does not provide the annual report by April 15 of each year, the customer will be notified by certified mail that if the annual report is not received within thirty (30) calendar days of the receipt of the notice, Great American will designate its default PIU factor of prior month's actual usage for each service, with the exception of originating 700 Access Service, arranged for interstate use. For originating 700 Access Service, Great American will designate a PIU factor of 0%. This factor will be applied pursuant to 2.9.2.C.(2), above, to the next billing cycle following the thirty (30) day notice period and will be utilized until the customer provides an annual report. Once the customer does provide an annual report, Great American will update the customer's PIU factors within fifteen (15) business days utilizing the most current PIU reported by the customer.

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SECTION 2 - RULES AND REGULATIONS, (CONT'D)

2.10 Billing and Payment For Service

2.10.1 Responsibility for Charges

The Customer is responsible for payment of all charges for services and equipment furnished to the Customer for transmission of calls via the Company. In particular and without limitation to the foregoing, the Customer is responsible for any and all cost(s) incurred as the result of:

- A. any delegation of authority resulting in the use of Customer's communications equipment and/or network services that result in the placement of calls via the Company;
- B. any and all use of the service arrangement provided by the Company, including calls which the Customer did not individually authorize;
- C. any calls placed by or through the Customer's equipment via any remote access feature(s);

2.10.2 Minimum Period

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SECTION 2 - RULES AND REGULATIONS, (CONT'D)

2.10 Billing and Payment For Service (Continued)

2.10.4 Disputed Charges

- A. In the event that a billing dispute occurs concerning any charges billed to the Customer by the Company, the Customer must submit a documented claim for the disputed amount. The Customer will submit all documentation as may reasonably be required to support the claim.
- B. If the dispute is resolved in favor of the Customer and the Customer has withheld the disputed amount, no interest credits or penalties will apply.
- C. If the dispute is resolved in favor of the Company and the Customer has withheld the disputed amount, any payments withheld pending settlement of the disputed amount shall be subject to the late payment penalty as set forth in 2.10.5.
- D. If the dispute is resolved in favor of the Customer and the Customer has paid the disputed amount, the Customer will receive an interest credit from the Company for the disputed amount times a late factor as set forth in 2.10.5.
- E. If the dispute is resolved in favor of the Company and the Customer has paid the disputed amount on or before the payment due date, no interest credit or penalties will apply.
- F. The Customer shall notify the Company of any disputed items on an invoice within ninety (90) days of receipt of the invoice. If the Customer and the Company are unable to resolve the dispute to their mutual satisfaction, the Customer may file a complaint with the Public Utilities Commission of Ohio in accordance with the Commission's rules and procedures. The address of the Commission is as follows:

Public Utilities Commission of Ohio
180 East Broad Street
Columbus, OH 43215-3793
Telephone: (614) 466-3292

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SECTION 2 - RULES AND REGULATIONS, (CONT'D)

2.12 Deposits

2.12.1 General

The Company reserves the right to validate the creditworthiness of Customers and billed parties through available verification procedures. Where a Customer's creditworthiness is unacceptable to the Company, the Company may require a deposit.

2.12.2 Deposits

- A. The Company may, in order to safeguard its interests, require a Customer which has a proven history of late payments to the Company or does not have established credit or has a bad credit rating to make a deposit prior to or at any time after the provision of service to the Customer to be held by the Company as a guarantee of the payment of rates and charges. No such deposit will be required of a Customer that has established satisfactory credit and has no history of late payments to the Company.
- B. The amount of deposit may be adjusted at the request of the Customer at any time when the character, purpose, or degree of the Customer's use of the service has materially changed, or when it is indicated that it will change.
- C. The making of a deposit shall not relieve any Customer of the obligation to pay current bills when due. A deposit shall only be applied to the indebtedness of the Customer for jurisdictional telecommunications services of the provider.
- D. The Company will pay interest at the rate permitted by applicable law.

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SECTION 2 - RULES AND REGULATIONS, (CONT'D)

2.15 Restoration of Service

- 2.15.1 If service has been discontinued for nonpayment or as otherwise provided herein and the Customer wishes service continued, service may be restored at the Company's sole discretion, when all past due amounts are paid or the event giving rise to the discontinuance (if other than nonpayment) is corrected. Customers whose service was disconnected for non-payment may be required to pay a deposit and/or advance payment prior to service restoration.
- 2.15.2 A restoration fee of \$25.00 applies to Customers whose service is restored following disconnection by the Company.
- 2.15.3 Restoration of disrupted services shall be in accordance with applicable Commission and/or Federal Communications Commission Rules and Regulations specified in 47 C.F.R., Chapter I, Part 64, , Appendix A, which specify the priority system for such activities.

2.16 Provision of Company Equipment and Facilities

- 2.16.1 The Company shall use reasonable efforts to maintain only the facilities and equipment that it furnishes to the Customer. The Customer may not nor may the Customer permit others to rearrange, disconnect, remove, attempt to repair, or otherwise interfere with any of the facilities or equipment installed by the Company, except upon the written consent of the Company.
- 2.16.2 The Company may substitute, change or rearrange any equipment or facility at any time and from time to time, but shall not thereby alter the technical parameters of the service provided to the Customer except following required notice procedures.
- 2.16.3 Equipment the Company provides or installs at the Customer premises shall not be used for any purpose other than that for which the equipment is provided.
- 2.16.4 The Company shall not be responsible for the installation, operation, or maintenance of any Customer provided communications equipment. Where such equipment is connected to the facilities furnished under this tariff, the responsibility of the Company shall be limited to the furnishing of facilities offered under this tariff and to the maintenance and operation of such facilities. Subject to this responsibility, the Company shall not be responsible for:
 - A. the transmission of signals by Customer provided equipment or for the quality of, or defects in, such transmission; or
 - B. the reception of signals by Customer-provided equipment; or
 - C. network control signaling where such signaling is performed by Customer-provided network control signaling equipment.

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SECTION 2 - RULES AND REGULATIONS, (CONT'D)

2.17 Interconnection

- 2.17.1 Service furnished by the Company may be interconnected with services or facilities of other authorized communications common carriers and with private systems, subject to technical limitations established by the Company. Service furnished by the Company is not part of a joint undertaking with such other common carriers or systems. Any special interface equipment or facilities necessary to achieve compatibility between the facilities of Company and other participating carriers shall be provided at the Customer's expense.
- 2.17.2 Connection with the facilities or services of other carriers shall be under the applicable terms and conditions of the other carriers' tariffs. The Customer is responsible for taking all necessary legal steps for interconnecting Customer-provided terminal equipment or systems with Company's facilities. Customer shall secure all licenses, permits, rights-of-way, and other arrangements necessary for such interconnection.
- 2.17.3 The Customer shall ensure that the facilities or equipment provided by another carrier are properly interconnected with the facilities or equipment of the Company. If the Customer maintains or operates the interconnected facilities or equipment in a manner which results or may result in harm to the Company's facilities, equipment, personnel, or the quality of service, the Company may, upon five (5) days written notice, require the use of protective equipment at the Customer's expense. If this written notice fails to eliminate the actual or potential harm, the Company may, upon additional five (5) days written notice, terminate the existing service of the Customer.
- 2.17.4 If harm to the Company's network, personnel or services is imminent due to interconnection with another carrier's services, the Company reserves the right to shut down Customer's service immediately, with no prior notice required.

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SECTION 2 - RULES AND REGULATIONS, (CONT'D)

2.20 Allowances for Interruptions in Service

2.20.1 General

- A. A credit allowance will be given when service is interrupted, except as specified in Section 2.20.2 following. A service is interrupted when it becomes inoperative to the Customer, e.g., the Customer is unable to transmit or receive, because of a failure of a component furnished by the Company under this tariff.
- B. An interruption period begins when the Customer reports to the Company a service, facility or circuit is inoperative and, if necessary, releases it for testing and repair by the Company, as determined in its sole and reasonable discretion. An interruption period ends when the service, facility or circuit is operative.
- C. If the Customer reports a service, facility or circuit to be interrupted but declines to release it for testing and repair, refuses access to its premises for test and repair by the Company, or continues to make voluntary use of the service, the service, facility or circuit is considered to be impaired but not interrupted. No credit allowances will be made for a service, facility or circuit considered by the Company to be impaired.
- D. The Customer shall be responsible for the payment of service charges for visits by the Company's agents or employees to the premises of the Customer when the service difficulty or trouble report results from the use of equipment or facilities provided by any party other than the Company, including but not limited to the Customer.

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SECTION 4 – RATES AND CHARGES

4.1 Carrier Common Line Access

Originating Per Access Minute	Note 1
Terminating Per Access Minute	Note 1
800 Database Query, Per Call	Note 1

4.2 Switched Access Service4.2.1 Switched Transport

Tandem-Switched Termination (per access minute)	Note 1
Tandem-Switched Facility (per access minute per mile)	Note 1
Tandem Switching (per access minute per tandem)	Note 1
Common Transport Multiplexing (per access minute)	Note 1

4.2.2 End Office Switching

Local Switching (per access minute)	Note 1
Common Trunk Port (per access minute)	Note 1
Information Surcharge	Note 1
<u>Host Remote</u>	
Host-Remote Termination (per host-remote access minute)	Note 1
Host-Remote Facility (per host-remote access minute per mile)	Note 1
Host-Remote Trunk Port (per host-remote access minute)	Note 1

Note 1: Rates mirror the rates of the relevant ILEC -- AT&T Ohio's current intrastate rates as found in PUCO Tariff No. 20, Part 21, and United Telephone Company of Ohio, d/b/a Embark, current intrastate rates as found in PUCO Tariff No. 1.

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SECTION 6 - SPECIAL CONTRACTS, ARRANGEMENTS, AND CONSTRUCTION**6.1 Special Contract Arrangements**

At the option of the Company, services may be offered on a contract basis to meet specialized pricing requirements of the Customer not contemplated by this tariff. The terms of each contract shall be mutually agreed upon between the Customer and Company and may include discounts off of rates contained herein and waiver of recurring, nonrecurring, or usage charges. The terms of the contract may be based partially or completely on the term and volume commitment, type of access arrangement, mixture of services, or other distinguishing features. Service shall be available to all similarly situated Customers for a fixed period of time following the initial offering to the first contract Customer as specified in each individual contract. All contracts will be filed with the Public Utilities Commission of Ohio for approval.

6.2 Special Service Arrangements

6.2.1 If a Customer's requirements cannot be met by services included in this tariff, or pricing for a service is shown in this tariff as ICB, the Company will provide, where practical and at its sole discretion, special service arrangements at charges to be determined on an Individual Case Basis. These special service arrangements will be provided if the provision of such arrangements is not detrimental to any other services furnished under the Company's tariffs.

6.2.2 Special service arrangement rates are subject to revision depending on changing costs or operating conditions.

6.2.3 If and when a special service arrangement becomes a generically tariffed offering, the tariffed rate or rates will apply from the date of tariff approval.

6.3 Non-Routine Installation Charges

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