



May 1, 2008
Via E-Filing

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Ms. Renee Jenkins, Commission Secretary
Docketing Division
Public Utilities Commission of Ohio
180 East Broad Street, 13th Floor
Columbus, Ohio 43215

RE: IXC Detariffing for **Yak Communications (America) Inc.**
Case No. 08-405-TP-ATA

Dear Ms. Jenkins:

Enclosed for filing please find a PDF version of a "revised" replacement tariff submitted on behalf of Yak Communications (America) Inc. in the above referenced Case Number. This tariff, P.U.C.O. Tariff No. 2 filed by Yak Communications (America) Inc., cancels and replaces, in its entirety, P.U.C.O. Tariff No. 1, which was recently detariffed in the above Case number. This filing is being submitted at the request of staff. The Company requests that this filing become effective on May 1, 2008.

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 that purpose.

Any questions regarding this filing may be directed to my attention at (407) 740-3004 or via email to rnorton@tminc.com. Thank you for your assistance.

Sincerely,

Robin Norton
Consultant to Unity Communications, Inc.

RN/ks

cc: Valerie Ferraro - Yak
file: Yak - OH - IXC
tms: OHi0802

INTEREXCHANGE SERVICES

This tariff, P.U.C.O. Tariff No.2 filed by Yak Communications (America) Inc., cancels and replaces, in its entirety, the current tariff on file with the Commission, P.U.C.O. Tariff No. 1.

TITLE PAGE

INTEREXCHANGE TELECOMMUNICATIONS SERVICES TARIFF

OF

YAK COMMUNICATIONS (AMERICA) INC.

90-9040-TP-TRF

Toll Services, except for Deposits and Late Payments, are now located in the Company's pricing guide at www.yak.com and may also be viewed at the Company's headquarters: 300 71st Street, Suite 500, Miami Beach, FL 33141.

"Customers have certain rights and responsibilities under the Minimum Telephone Service Standards (Ohio Adm.Code 4901:1-5)(MTSS). These safeguards can be found in the Appendix to Ohio Adm.Code 4901:1-5-03, which is entitled "Telephone Customer Rights and Responsibilities". **These rights and responsibilities include complaint handling, ordering or changing service, service repair, payment of bills, and disconnection and reconnection of service.**

Issued: May 1, 2008

Effective: May 1, 2008

Issued by: Charles Zwebner, President
4950 Yonge Street, Suite 900
Toronto, ON M2N 6K1

OH0801

INTEREXCHANGE SERVICES

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OH0801

INTEREXCHANGE SERVICES

SECTION 1 - TERMS AND CONDITIONS

1.1 Deposits

The Company will not collect deposits from its Customers.

1.2 Late Payments

If any portion of the payment due for undisputed charges is not received by the Company on or before the date due, or if any portion of the payment is received by the Company in funds which are not immediately available, then the Customer's account shall be delinquent, and a late payment penalty shall be due to the Company. The due date shall be no earlier than thirty (30) days after the invoice is mailed. The late payment penalty shall be the portion of the payment not received by the date due, multiplied by a late factor. The late factor shall be 1.5% of the total monthly bill.

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OH0801

This foregoing document was electronically filed with the Public Utilities

Commission of Ohio Docketing Information System on

5/1/2008 9:25:51 AM

in

Case No(s). 08-0405-TP-ATA

Summary: Amended Application Replacement tariff for Yak Communications (America) Inc.
electronically filed by Ms. Kathy Steinke on behalf of YAK Communications (America) Inc.