The Public Utilities Commission of Ohio TELECOMMUNICATIONS APPLICATION FORM for

DETARIFFING AND RELATED ACTIONS

Per the Commission's 09/19/07 "Implementation Order" in Case No. 06-1345-TP-ORD (Effective: 10/01/2007 through 04/01/2008)

In the Matter of the Application of 3U Telecom Inc TRF Docket No. 90-6076 Case No. 08-06-076 TP - A	A 787 A	
to Detariff Certain Tier 2 Services and make other changes related to the Implementation of Case No. 06-1345-TP-ORD)		
Name of Registrant(s) 3U Telecom Inc		
DBA(s) of Registrant(s)		
Address of Registrant(s) 1802 N Carson St, Ste 212-2683, Carson City, NV 89701		
Company Web Address www.3utelecom.com	· · · · · · · · · · · · · · · · · · ·	
Regulatory Contact Person(s) Herve Andrieu Phone 7027772512	Fax 7027772513	
Regulatory Contact Person's Email Address andrieu@3utelecom.com		
Contact Person for Annual Report Herve Andrieu	Phone 7027772512	
Address (if different from above)		
Consumer Contact Information Herve Andrieu	Phone 8009727538	
Address (if different from above)		
Part I – Tariffs		
Please indicate the Carrier Type and the reason for submitting this form by checking the NOTE: All cases are ATA process cases, tariffs are effective the day they are filed, and remains	ne boxes below. in in effect unless the	

Carrier Type	☐ ILEC	CLEC	
Business Tier 2 Services			
Residential & Business Toll Services			岗
Other Changes required by Rule (Describe in detail in Exhibit C)			

Part II - Exhibits

Commission acts to suspend.

Note that the following exhibits are required for all filings using this form.

Included	Identified As:	Description of Required Exhibit:
\boxtimes	Exhibit A	The existing affected tariff pages.
\square	Exhibit B	The proposed revised tariff pages.
	Exhibit C	Matrix or narrative summarizing all changes proposed in the application, and/or other information intended to assist Staff in the review of the Application.
	Exhibit D	Explanation of how the Applicant intends to comply with Rule 4901:1-6-05(G)(3) regarding disclosure of rates, terms, and conditions for detariffed services, including: • citation to the appropriate Web Page if any, in accordance with rule 4901:1-6-05(G)(4), and/or • copy of other materials and publications to be used to comply with 4901:1-6-05(G)(3).
X	Exhibit E	One-time customer notice of detariffing and related changes consistent with rule 4901:1-06-16(B), including where customers may find the information regarding such services as required by rule 4901:1-6-05(G)(3).
	Exhibit F	Affidavit that the Customer Notice described in Exhibit C has been sent to Customers.

AFFIDAVIT

Compliance with Commission Rules and Service Standards

I am an officer/agent of the applicant corporation, 3U Telecom Inc (Name)	, and am authorized to make this statement on its behalf.
I attest that these tariffs comply with all applicable rules, including the Minimum Tel 4901:1-5 OAC for the state of Ohio. I understand that tariff notification filings do not rules, including the Minimum Telephone Service Standards, as modified and clarified fro our tariff. We will fully comply with the rules of the state of Ohio and understand that the suspension of our certificate to operate within the state of Ohio.	imply Commission approval and that the Commission's
I declare under penalty of perjury that the foregoing is true and correct.	
Executed on (Date) May 20,2008 at (Location) Henderson, NV	full
*(Signature and Title) Her This affidavit is required for every tariff-affecting filing. It may be signed by counsel or applicant.	(540)
<u>VERIFICATION</u>	
I, Herve Andrieu	
verify that I have utilized the Telecommunications Application Form for Detariffing and Related Act submitted here, and all additional information submitted in connection with this case, is true and corn	tions provided by the Commission and that all of the information ect to the best of my knowledge.
*(Signature and Title) Herve Andrieu, VP	(Date) 05/20/08
*Verification is required for every filing. It may be signed by counsel or an officer of the applicant, of	
Send your completed Application Form, including all required attachment	s as well as the required number of copies, to:

Public Utilities Commission of Ohio Attention: Docketing Division

180 East Broad Street, Columbus, OH 43215-3793

Or

Make such filing electronically as directed in Case No 06-900-AU-WVR

Exhibit A

Title sheet

Ohio Telecommunications Tariff

This tariff contains the descriptions, regulations, and rates applicable to the furnishing of resold telecommunications services provided by 3U TELECOM INC., ("3U Telecom") with principal office at 1802 N. Carson Street, Suite 212-2683, Carson City, NV 89701. This tariff applies for services furnished within the state of Ohio. This tariff is on file with the Public Utilities Commission of Ohio, and copies may be inspected, during normal hours, at the company's principal place of business.

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By:

Check sheet

The sheets listed below, which are 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 of the bottom of this page.

Sheet 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24	

Revision Original Original

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By:

Herve R Andrieu 1802, N Carson Street Suite 212-2683 Carson City, NV 89701 Effective: August 30, 2002

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Symbols sheet

- D Delete or discontinue
- I Change resulting in an increase to a customer's bill
- M Moved from another tariff location
- N New
- R- Change resulting in a reduction to a customer's bill
- T Change in text or regulation but no change in rate or charge

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Tariff format sheets

- A. Sheet Numbering Sheet numbers appear in the upper right corner of the page. Sheets are numbered sequentially. However, new sheets are occasionally added to the tariff. When a new sheet is added between sheets already in effect, a decimal is added. For example, a new sheet added between sheets 14 and 15 would be 14.1.
- B. Sheet Revision Numbers Revision numbers also appear in the upper right corner of each page. These numbers are used to determine the most current sheet version on file with the PUCO. For example, the 4th revised Sheet 14 cancels the 3rd revised Sheet 14. Because of various suspension periods, deferrals, etc, the PUCO follows in their tariff approval process, the most current sheet number on file with the Commission is not always the tariff page in effect. Consult the Check Sheet for the sheet currently in effect.
- C. Paragraph Numbering Sequence There are nine levels of paragraph coding. Each level of coding is subservient to its next higher level:

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2.
2.1.
2.1.1.
2.1.1.A.
2.1.1.A.1.
2.1.1.A.1.(a).
2.1.1.A.1.(a).I.(i).
2.1.1.A.1.(a).I.(i).
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D. Check Sheets - When a tariff filing is made with the PUCO, an updated check sheet accompanies the tariff filing. The check sheet lists the sheets 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. All revisions made in a given filing are designated by an asterisk (*). There will be no other symbols used on this page if these are the only changes made to it (i.e., the format, etc. remains 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 sheet is the most current on file with the PUCO.

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Section 1 - Technical terms and abbreviations

Access Line - An arrangement which connects the customer's location to the Company's network switching center.

Authorization Code – A pre-defined series of number to be dialed by the customer or End-User upon access to the Company's system to notify the caller and validate the caller's authorization to use the assigned services provided. The customer is responsible for charges incurred through the use of his or her assigned Authorization Code.

Company or Carrier – 3U TELECOM INC.

Commission – Commission refers to the Ohio Public Utilities Commission or any succeeding agency.

Customer - the person, firm, corporation or other entity which orders service and is responsible for payment of charges due and compliance with the Company's tariff regulations.

DUC – DUC stands for Designated Underlying Carrier.

End User – End User is the person or legal entity which uses the service provided by the Company.

LEC – LEC stands for Local Exchange Carrier.

State - State refers to the state of Ohio.

Subscriber – The Subscriber is a person or any entity which subscribes to the Company's services and thereby assumes responsibility for the payment of charges and compliance with the Company's Tariff regulations.

Underlying Carrier – "Underlying Carrier" refers to any inter-exchange carrier that provides national and/or international services resold by the Company pursuant to this Tariff.

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Section 2 - Rules and regulations

2.1 Application of Tariff

- 2.1.1 This tariff contains the regulations and rates applicable to intrastate resale telecommunications services provided by Company for telecommunications between points within the State of Ohio. Company's services are furnished subject to the availability of facilities and subject to the terms and conditions of this tariff.
- 2.1.2 Company's services are not part of a joint undertaking with any other entity providing telecommunications channels, facilities or services, but do involve the resale of the Message Toll Services (MTS), switch network services, private lines and Wide Area Telecommunications Services (WATS) of underlying common carriers.
- 2.1.3 The rates and regulations contained in this tariff apply only to the services furnished by Company and do not apply, unless otherwise specified, to the lines, facilities, or services provided by a local exchange telephone company or other common carrier for use in accessing the services of Company.
- 2.1.4 The subscriber is entitled to limit the use of Company's services by Users at the Subscriber's facilities, and may use other common carriers in addition to or in lieu of Company.

2.2 Use of Services

- 2.2.1 Company's Services may be used for any lawful purpose consistent with the transmission and switching parameters of the telecommunications facilities utilized in the provision of Services, subject to any limitations listed in this Tariff. Company's Services shall not be used for any unlawful purposes.
- 2.2.2 The use of Company's Services to make calls which might reasonably be expected to frighten, abuse, torment, or harass another or in such a way as to unreasonably interfere with use by others, including the use of obscenity, profanity or lewdness, is prohibited.

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2.2 Use of Services (Cont'd)

- 2.2.3 The use of Company's Services without payment for Service or attempting to avoid payment for Service by fraudulent means or devices, schemes, false or invalid numbers, or false calling or credit cards is prohibited.
- 2.2.4 Company's Services are available for use twenty-four (24) hours per day, seven (7) days per week.
- 2.2.5 Company does not transmit messages, but the Services may be used for that purpose.
- 2.2.6 Company's services may be denied for nonpayment of charges or for other violations of this tariff in accordance with minimum telephone service standards section 4901:1-5-17.

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2.3 Limitations on Service

- 2.3.1 Service is offered by the Company subject to the availability of necessary facilities, equipment and/or billing arrangements with the DUC and/or LEC. Necessary facilities and equipment may include but is not limited to facilities or equipment to be provided by Company, connecting carriers, owners and operators of transmission capacity leased to Company or the LEC.
- 2.3.2 The Company undertakes to use reasonable efforts to make available services to a customer on or before a particular date, subject to the provisions of and compliance by the Customer with the regulations contained in this tariff. The Company does not guarantee availability by any such date and shall not be liable for any delays in commencing services to any Customer.
- 2.3.3 The Customer obtains no property right or interest in any specific type of facility, service, connection, equipment, number process, credit card, travel card, debit card or code. All right, title and interests to such items remain, at all times, solely with the Company.

2.4 Location of Service

- 2.4.1 Originating Areas Areas in the State of Ohio where the service has been established by the Company.
- 2.4.2 Terminating Areas All areas of the State of Ohio.

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2.5 Liability of Company

2.5.1 <u>Undertaking of the Company</u>

<u>Limitations on Liability</u>

- A. Except as otherwise stated in this section, the liability of the Company for damages arising out of either: (1) the furnishing of its services, including but not limited to mistakes, omissions, interruptions, delays, or errors, or other defects, representations, or use of these services, or (2) the failure to furnish its service, whether caused by acts or omission, shall not exceed an amount equal to the charges provided for under this tariff for the long distance call for the period during which the call was affected.
- B. The Company shall not be liable to a Customer or third party for any direct, indirect, special, incidental, reliance, consequential, exemplary or punitive damages, including, but not limited to, loss of revenue or profits, for any reason whatsoever, including, but not limited to, any act or omission, failure to perform, delay, interruption, failure to provide any service or any failure in or breakdown of facilities associated with the service.
- C. The liability of the Company for errors in billing that result in overpayment by the customer shall be limited to a credit strictly equal to the dollar amount erroneously billed or, in the event that the payment has been made and service has been discontinued, to a refund of the amount erroneously billed.

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2.5 Liability of Company (Cont'd)

2.5.1 <u>Undertaking of the Company</u> (Cont'd)

<u>Limitations on Liability</u> (Cont'd)

- D. The Company shall not be liable for any claims for loss or damages involving:
 - Any act or omission of: (a) the Customer, (b) any other entity furnishing service, equipment or facilities for use in conjunction with services or facilities provided by the Company;
 - 2. Any delay or failure of performance or equipment due to causes beyond the Company's control, including but not limited to, acts of God, fires, floods, earthquakes, hurricanes, or other catastrophes; national emergencies, insurrections, riots, acts of terrorism, wars or other civil commotions; strikes, lockouts, work stoppages or other labor difficulties; criminal actions against the Company; unavailability, failure or malfunction of equipment or facilities provided by the Customer or third parties including, but not limited to the DUC; and any law, order, regulation or other action of any governing authority or agency thereof;
 - 3. Any unlawful or unauthorized use of the Company's facilities and services;
 - 4. Libel, defamation, slander, invasion of privacy or infringement of patents, trade secrets, or copyrights arising from or in connection with the transmission of communications by mean of Company-provided facilities or services; or by means of the combination of Company-provided facilities or services with Customer-provided facilities or services;
 - 5. Breach in the privacy or security of communications transmitted over the Company's facilities;

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2.5 Liability of Company (Cont'd)

2.5.1 <u>Undertaking of the Company</u> (Cont'd)

Limitations on Liability (Cont'd)

- 6. Changes in any of the facilities, operations, or procedures of the Company that render any equipment, facilities or services provided by the Customer obsolete, or require modification or alteration of such equipment, facilities or services, or otherwise affect their use or performance, except where reasonable notice is required by the Company and is not provided to the Customer, in which event the Company's liability is limited as set forth in paragraph A of this subsection 2.5.1
- 7. Defacement of or damage to Customer premises resulting from the furnishing of services or equipment on such premises or the installation or removal thereof;
- 8. Injury to property or injury or death to persons, including claims for payment made under Workers' Compensation law or under any plan for employee disability or death benefits, arising out of, or caused by, any act or omission of the Customer, or the construction, installation, maintenance, presence, use or removal of the Customer's facilities or equipment connected, or to be connected to the Company's facilities;
- Any intentional, wrongful act of a Company employee when such act is not within the scope of the employee's responsibilities for the Company and/or is not authorized by the Company;
- 10.Any representations made by Company employees, agents or contractors that do not comport, or that are inconsistent, with the provisions of this tariff;
- 11. Any act or omission in connection with the provision of 911, E911, or similar services;

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2.5 Liability of Company (Cont'd)

2.5.1 <u>Undertaking of the Company</u> (Cont'd)

Limitations on Liability (Cont'd)

- 12. Any incompletion of calls due to network busy conditions;
- 13. Any calls not actually attempted to be completed during any period that service is unavailable.
- E. The Company shall be indemnified, defended and held harmless by the Customer or end user from and against any and all claims, loss, demands, suits, expense, or other action or any liability whatsoever, including attorney fees, 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 third 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 Company or Customer equipment or facilities or service provided by the Company.

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2.5 Liability of Company (Cont'd)

2.5.1 <u>Undertaking of the Company</u> (Cont'd)

<u>Limitations on Liability</u> (Cont'd)

- F. The Company does not guarantee nor make any warranty with respect to installations provided by it for use in an explosive atmosphere. The 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, including attorney fees, 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 the service.
- G. The Company assumes no responsibility for the availability or performance of any cable, satellite, terrestrial or microwave systems or related facilities under the control of other entities, or for other facilities provided by other entities used for service to Customer, even if the Company has acted as the Customer's agent in arranging for such facilities or services. Such facilities are provided subject to such degree of protection or nonpreemptibility as may be provided by the other entities.
- H. Any claim of whatever nature against the Company shall be presented in writing or by telephone to the Company as soon as noticed by the customer.
- I. No agent or employee of any other carrier or entity, including the DUC, shall be deemed to be an agent or employee of the Company.

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Herve R Andrieu
1802, N Carson Street

2.5 Liability of Company (Cont'd)

2.5.1 <u>Undertaking of the Company</u> (Cont'd)

Limitations on Liability (Cont'd)

- J. The Company reserves the right to discontinue furnishing services or cancel the Customer's account, without incurring any liability, if 3U Telecom deems that such action is necessary to prevent or to protect against fraud or to otherwise protect 3U Telecom's personnel, agents, facilities, or services, in accordance with minimum telephone service standards section 4901:1-5-17. Without limitation, 3U Telecom may take such actions if:
 - An emergency may threaten the health or safety of a person, or the Company's distribution system. If servicec is disconnected, the Company shall act promptly to restore service as soon as possible;
 - 2. The Customer's use of telecommunications equipment adversely affects the Company's equipment, its service to others, or the safety of the Company's employees or subscribers; or
 - 3. The Customer tampers with facilities or equipment owned by the Company.

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2.5 Liability of Company (Cont'd)

2.5.1 <u>Undertaking of the Company</u> (Cont'd)

<u>Limitations on Liability</u> (Cont'd)

- K. The discontinuance of service(s) by the Company pursuant to these provisions does not relieve the Customer of any obligation to pay the Company for charges due and owing for service(s) furnished up to the time of discontinuance.
- L. The remedies set forth herein are exclusive and in lieu of all other warranties and remedies, whether express, implied, or statutory, INCLUDING WITHOUT LIMITATION IMPLIED WARRANTIES OF MERCHANTABILITY AND FITNESS FOR A PARTICULAR PURPOSE.

2.6 Responsibilities of the Subscriber

- 2.6.1 The Subscriber is responsible for placing any necessary orders and complying with the regulations set forth in this Tariff. He or she is also responsible for the payment of charges for Services provided under this Tariff, and for assuring that Users comply with tariff regulations.
- 2.6.2 The Subscriber is responsible for notifying the Company immediately of any unauthorized use of Services, and remain liable for all charges accrued until such notification.
- 2.6.3 The Subscriber shall ensure that his or her equipment and/or system is properly interfaced with the Company's facilities or Services, that the signals emitted into he Company's network are of the proper mode, bandwidth, power and signal level for the intended use of the subscriber and in compliance with criteria set forth in this Tariff, and that the signals do not damage equipment, injure personnel, or degrade Service to other Customers.

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2.6 Responsibilities of the Subscriber (Cont'd)

- 2.6.4 The Subscriber must use the Services offered in this Tariff in a manner consistent with the terms of this Tariff, and the policies and regulations of all state, federal and local authorities having jurisdiction over the Service.
- 2.6.5 The Subscriber is responsible for the payment of charges for calls originated at the Subscriber's telephone numbers or Authorization Code.

2.7 Cancellation of Service

- 2.7.1 Without incurring liability, upon proper written notice to the Customer, and notwithstanding Subsection 2.5 (Company's Liability), the Company may deny of disconnect service in accordance with Minimum Telephone Service Standards Section 4901:1-5-17:
 - A. For nonpayment of any sum due Company for more than thirty (30) days after issuance of the bill for the amount due,
 - B. For violation of any of the provisions of this tariff,
 - C. For violation of any law, rule, regulation, policy of any governing authority having jurisdiction over Company's Services,
 - D. For fraudulent practice as defined it this tariff, or
 - E. By reason of any order or decision of a court, public utilities commission or federal regulatory body or other governing authority prohibiting Company from furnishing its Services.

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2.7 Cancellation of Service (Cont'd)

- 2.7.2 Without incurring liability, Company may interrupt the provision of Services at any time in order to perform tests and inspections to assure compliance with tariff regulations and the proper installation and operation of Subscriber and Company's equipment and facilities and may continue such interruption until any items of noncompliance or improper equipment operation so identified are rectified.
- 2.7.3 Company may discontinue Service without notice to the Subscriber, by blocking traffic to certain countries, cities or NXX exchanges, or by blocking calls using certain authorization codes, when Company deems it necessary to take such action to prevent unlawful use of its Service or fraud or abuse of facilities or change in rule or regulation by any governmental or quasi-governmental body or agency. Company will restore Service as soon as it can be provided without undue risk, and will, upon request by the Customer affected or on its own initiative, assign a new authorization code to replace the one that has been deactivated.
- 2.7.4 The use and restoration of service shall be in accordance with the priority system specified in part 64, subpart D of the Rules and Regulations of the Federal Communications Commission.

2.8 Billing Arrangements

- 2.8.1 The Subscriber will be billed either directly by Company or its intermediary.
- 2.8.2 Company will render bills monthly or at another interval. Payment is due upon the Subscriber's receipt of its bill.
- 2.8.3 A late fee of 1.5% monthly or the amount otherwise authorized by law, whichever is lower, will be charged on any past due balances.

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2.8 Billing Arrangements (Cont'd)

- 2.8.4 A fee of \$20 will be charged whenever a charge made on Customer's credit card, or a direct debit made on his or her checking account, is charged back to Company. This fee will also apply if the amount charged back was currently under dispute as outlined in Section 2.10 (billing disputes). If the state law where the Customer receives the Services requires a different fee, Company will charge the Customer that amount.
- 2.8.5 A reconnection fee of \$10 will be charged when Service is re-established for Customers that have been suspended or disconnected due to non-payment.
- 2.8.6 Customer is responsible for payment of all charges for Services furnished to him or her, as well as to all persons using his or her access codes, exchange lines, facilities, or equipment, with or without his or her knowledge or consent.

2.9 Establishment of Service

Company reserves the right to validate the credit worthiness of Subscribers or Users. The Company, in its sole discretion, reserves the right to reject any customer or Applicant's request for service if it believes such Customer or Applicant presents an unacceptable credit risk. Credit worthiness will be established in accordance with Minimal Telephone Service Standards Section 4901:1-5-13.

2.10 Billing disputes

2.10.1 All bills are presumed accurate, and shall be binding on the Subscriber unless detailed objection is received by Company in writing sent with registered mail or by telephone as soon as the customer noticed a mistake.

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2.10 Billing disputes (Cont'd)

- 2.10.2 If the Customer has an inquiry or complaint regarding Service or accounting, he or she may write to Company at 2654 W. Horizon Ridge Parkway, Suite B5-143, Henderson, NV 89052 or telephone 1-800-97 ASK 3U.
- 2.10.3 Adjustments to Customer's bills shall be made to the extent that records are available and/or circumstances exist which reasonably indicate that such charges are not in accordance with approved rates or that an adjustment may otherwise be appropriate.
- 2.10.4 Where over billing to Customer occurs, due either to Company or Customer's error, no liability exists which will require Company to pay any interest, dividend or other compensation on the amount over billed.
- 2.10.5 Credit may be given for disputed calls, on a per call basis, so long as the procedures for disputes are followed.
- 2.10.6 Credit shall not be issued for unavailability of domestic or international long distance Services.

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2.10 Billing disputes (Cont'd)

- 2.10.7 In the case of a billing dispute between the Subscriber and Company for service furnished to the Subscriber, which cannot be settled with mutual satisfaction, the Subscriber can take the following course of action:
 - A. First, the Subscriber may request, and Company will provide, an indepth review of the disputed amount. However, the undisputed portion and subsequent bills must be paid on a timely basis or the service may be subject to disconnect.
 - B. Second, if there is still a disagreement about the disputed amount after the investigation and review by a manager of Company, the Subscriber may file an appropriate complaint with the Ohio Commerce Commission. The Commission's address is:

Public Utilities Commission of Ohio 180 E. Broad St. Columbus, Ohio 43215-3793 1-(800)-686-7826

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2.11 Deposits

The Company may require a deposit from the Customer in accordance with Minimal Telephone Service Standards Section 4901:1-5-13 (B). Deposits will be calculated according to "The Individual Service Method" as defined in Minimal Telephone Service Standards Section 4901:1-5-13 (B) (2) (a). An applicant for residential service shall be deemed creditworthy and shall not be required to make a deposit as a precondition of receiving service if the applicant furnishes a written guarantee signed by a third-party guarantor who has established credit worthiness as defined in section 2.9.

2.12 Advance Payments

The Company does not require any advance payment from the Customer.

2.13 Cost of Collection and Enforcement Proceedings

In the event Company is required to initiate legal proceedings to collect any amounts due to Company for regulated or non-regulated Services, equipment or facilities, or to enforce any judgment obtained against a Customer, or for the enforcement of any other provision of this tariff or applicable law, Customer shall, in addition to all amounts due, be liable to Company for all reasonable costs incurred by Company in such proceedings and enforcement actions, including reasonable attorneys' fees, collection agency fees or payments, and court costs.

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Herve R Andrieu 1802, N Carson Street Suite 212-2683

Carson City, NV 89701

2.14 Taxes

The Customer is responsible for the payment of all Federal, State, local and E911 taxes, surcharges, utility fees, or other similar fees (i.e., gross receipts tax, sales tax, municipal utilities tax) that may be levied by the governing body or bodies in conjunction with or as a result of the service furnished under this tariff. These charges may appear as separate line items on the customer's bill, as opposed to be included in the rates contained in the tariff. Any such line item charges will be reflected in the company's tariff. The Company shall not assess separately any fees or surcharges, other than government-approved sales tax, without seeking Commission approval under the appropriate procedures required by the Commission in Case No. 89-563-TP-COI. The company shall comply with Commission procedures by sending notice to all customers informing them of the new line item charges. Additionally, an addendum to the price list stating what the line item charge is and the length of time the charge will be imposed will be filed with the Commission.

2.15 Promotions

- 2.15.1 Company may, from time to time, make promotional offerings to enhance the marketing of its Services. These offerings may be limited to certain dates, times and locations.
- 2.15.2 Sign-up bonuses or promotions will be available only to new customers. Promotions including on-going benefits will be available to all Customers on request, but only if you are a Customer in good standing at the time such award or promotion is scheduled to be granted.
- 2.15.3 Company reserves the right to amend or terminate promotions upon appropriate notice to you.
- 2.15.4 If the Customer is eligible to receive free minutes of calling under any promotion(s), he or she will not be eligible to receive, during any 12month period, a total amount of free minutes of calling in excess of 1,200 minutes.
- 2.15.5 Company will notify the Commission of the rates, terms, conditions and time intervals applicable to each promotional offering.

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Section 3 - Description of Services

3.1 Timing of Calls

- 3.1.1 Timing begins when the called station is answered and two-way communication is possible, as determined by standard industry methods generally in use for ascertaining answer. Recognition of answer supervision is the responsibility of the Underlying Carrier. Timing for each call ends when either party hangs up.
- 3.1.2 All calls are billed in one-second billing increments. There are no call setup fees or minimum call charges. This applies for all calls. All calls are rounded to the next second for billing purposes.
- 3.1.3 Company charges no application fee, no monthly fee and no minimum usage requirements to use its Services.
- 3.1.4 Customer is not be billed for uncompleted calls. Uncompleted calls are calls where Customer hangs-up before the called station is answered, or where he or she get a busy signal.
- 3.1.5 A customer can expect a call completion rate (number of calls completed / number of calls attempted) of not less than 90% for all Feature Group D services ("1+" dialing).
- 3.1.6 Tariff calculation is not based on distance of the calls. All calls within the State are billed at the same rate.

3.2 Primary Interexchange Carrier Service

Primary Interexchange Carrier Service is a non-prepaid inter-LATA and intra-LATA toll service available to residential and business accounts, except hospitals, pay phones, hotels and inmate only facilities, that demonstrate sufficient credit-worthiness. The Customer may place calls only from presubscribed switched access working telephone number where such access is made available at the sole discretion of the Company. The Company serves as the Customer's Primary Interexchange Carrier Service ("PIC") for inter-LATA and intra-LATA toll service.

Issued: July 30, 2002

By:

SECTION 3. Description of Service (Cont'd)

3.3 Directory Assistance

Intrastate Directory Assistance involves the supplying of assistance in determining or attempting to determine the telephone number of a party. Directory Assistance is available to any Customer that has switched access to the Directory Assistance bureau of the DUC. If a Customer calls for Directory Assistance for a call within its LATA, the call is handled by the LEC. If a Customer calls Directory Assistance for a call within the State but outside of its LATA, the call is routed to the DUC for handling.

Issued: July 30, 2002

By:

Section 4 - Rates and Charges

4.1 Primary Interexchange Carrier Service

Rate per minute is \$.048. Plan is billed per second from the first second of the call with no minimum per call nor call setup fee. The rate is applied all day long (24 hours per day), every day of the week (7 days a week).

4.2 Directory Assistance

The charge is \$.99 per call.

4.3 Chargeback Charge

if a charge made on the Customer's credit card, or a direct debit made on his or her checking account, is charged back to Company, the Company may charge the Customer a Chargeback Charge. The amount of the chargeback charge is \$20.

4.4 Restoration of Service Charges

Company will charge a reconnection fee of \$10 when Service is reestablished for Customers that have been suspended or disconnected due to non-payment.

Issued: July 30, 2002

By:

SECTION 4 . Rates and Charges (Cont'd)

4.5 Late Payment Charges

A late payment Charge of 1.5% per month will be assessed on all unpaid balances more than thirty days old.

4.6 Special Promotions

The Company will, from time to time, offer special promotions to its customers waiving certain charges, These promotions will be approved by the PUCO with specific starting and ending dates, and be made part of this tariff.

Issued: July 30, 2002

By:

Exhibit B

This tariff, Ohio Tariff No. 2 filed by 3U Telecom Inc, cancels and replaces, in its entirety, the current tariff on file with the Commission, Ohio Tariff No. 1.

This tariff is being replaced in accordance with Ohio Case No. 06-1345-TP-ORD, dated September 26, 2007. Detariffed services are available at www.3utelecom.com and may also be viewed at the Company's headquarters: 1802 N Carson St, Ste 212-2683, Carson City, NV 89701.

Title sheet

Ohio Telecommunications Tariff

This tariff contains the descriptions, regulations, and rates applicable to the furnishing of resold telecommunications services provided by 3U TELECOM INC., ("3U Telecom") with principal office at 1802 N. Carson Street, Suite 212-2683, Carson City, NV 89701. This tariff applies for services furnished within the state of Ohio. This tariff is on file with the Public Utilities Commission of Ohio, and copies may be inspected, during normal hours, at the company's principal place of business.

Issued: May 20, 2008

By:

Herve R Andrieu 1802, N Carson Street Suite 212-2683 Carson City, NV 89701 Effective: May 20, 2008

Check sheet

The sheets listed below, which are 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 of the bottom of this page.

Revision Original Original Origina! Original Original

Issued: May 20, 2008

By:

Herve R Andrieu 1802, N Carson Street Suite 212-2683 Carson City, NV 89701 Effective: May 20, 2008

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Issued: May 20, 2008

By:

Symbols sheet

- D Delete or discontinue
- I Change resulting in an increase to a customer's bill
- M Moved from another tariff location
- N New
- R- Change resulting in a reduction to a customer's bill
- T Change in text or regulation but no change in rate or charge

Issued: May 20, 2008

By:

Tariff format sheets

- A. Sheet Numbering Sheet numbers appear in the upper right corner of the page. Sheets are numbered sequentially. However, new sheets are occasionally added to the tariff. When a new sheet is added between sheets already in effect, a decimal is added. For example, a new sheet added between sheets 14 and 15 would be 14.1.
- **B. Sheet Revision Numbers** Revision numbers also appear in the upper right corner of each page. These numbers are used to determine the most current sheet version on file with the PUCO. For example, the 4th revised Sheet 14 cancels the 3rd revised Sheet 14. Because of various suspension periods, deferrals, etc, the PUCO follows in their tariff approval process, the most current sheet number on file with the Commission is not always the tariff page in effect. Consult the Check Sheet for the sheet currently in effect.
- C. Paragraph Numbering Sequence There are nine levels of paragraph coding. Each level of coding is subservient to its next higher level:
 - 2. 2.1. 2.1.1. 2.1.1.A. 2.1.1.A.1. 2.1.1.A.1.(a). 2.1.1.A.1.(a).I.(i). 2.1.1.A.1.(a).I.(i).
- **D. Check Sheets** When a tariff filing is made with the PUCO, an updated check sheet accompanies the tariff filing. The check sheet lists the sheets 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. All revisions made in a given filing are designated by an asterisk (*). There will be no other symbols used on this page if these are the only changes made to it (i.e., the format, etc. remains 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 sheet is the most current on file with the PUCO.

Issued: May 20, 2008

By:

Section 1 - Technical terms and abbreviations

Access Line - An arrangement which connects the customer's location to the Company's network switching center.

Authorization Code – A pre-defined series of number to be dialed by the customer or End-User upon access to the Company's system to notify the caller and validate the caller's authorization to use the assigned services provided. The customer is responsible for charges incurred through the use of his or her assigned Authorization Code.

Company or Carrier - 3U TELECOM INC.

Commission - Commission refers to the Ohio Public Utilities Commission or any succeeding agency.

Customer - the person, firm, corporation or other entity which orders service and is responsible for payment of charges due and compliance with the Company's tariff regulations.

DUC – DUC stands for Designated Underlying Carrier.

End User – End User is the person or legal entity which uses the service provided by the Company.

LEC - LEC stands for Local Exchange Carrier.

State - State refers to the state of Ohio.

Subscriber – The Subscriber is a person or any entity which subscribes to the Company's services and thereby assumes responsibility for the payment of charges and compliance with the Company's Tariff regulations.

Underlying Carrier – "Underlying Carrier" refers to any inter-exchange carrier that provides national and/or international services resold by the Company pursuant to this Tariff.

Issued: May 20, 2008

By:

Herve R Andrieu 1802, N Carson Street Suite 212-2683 Carson City, NV 89701 Effective: May 20, 2008

Section 2 – Rules and regulations

2.1 Use of Services

- 2.1.1 Company's Services may be used for any lawful purpose consistent with the transmission and switching parameters of the telecommunications facilities utilized in the provision of Services, subject to any limitations listed in this Tariff. Company's Services shall not be used for any unlawful purposes.
- 2.1.2 The use of Company's Services to make calls which might reasonably be expected to frighten, abuse, torment, or harass another or in such a way as to unreasonably interfere with use by others, including the use of obscenity, profanity or lewdness, is prohibited.

Issued: May 20, 2008

By:

2.2 Use of Services (Cont'd)

- 2.2.1 The use of Company's Services without payment for Service or attempting to avoid payment for Service by fraudulent means or devices, schemes, false or invalid numbers, or false calling or credit cards is prohibited.
- 2.2.2 Company's Services are available for use twenty-four (24) hours per day, seven (7) days per week.
- 2.2.3 Company does not transmit messages, but the Services may be used for that purpose.
- 2.2.4 Company's services may be denied for nonpayment of charges or for other violations of this tariff in accordance with minimum telephone service standards section 4901:1-5-17.

Issued: May 20, 2008

By:

2.3 Limitations on Service

- 2.3.1 Service is offered by the Company subject to the availability of necessary facilities, equipment and/or billing arrangements with the DUC and/or LEC. Necessary facilities and equipment may include but is not limited to facilities or equipment to be provided by Company, connecting carriers, owners and operators of transmission capacity leased to Company or the LEC.
- 2.3.2 The Company undertakes to use reasonable efforts to make available services to a customer on or before a particular date, subject to the provisions of and compliance by the Customer with the regulations contained in this tariff. The Company does not guarantee availability by any such date and shall not be liable for any delays in commencing services to any Customer.
- 2.3.3 The Customer obtains no property right or interest in any specific type of facility, service, connection, equipment, number process, credit card, travel card, debit card or code. All right, title and interests to such items remain, at all times, solely with the Company.

2.4 Location of Service

- 2.4.1 Originating Areas Areas in the State of Ohio where the service has been established by the Company.
- 2.4.2 Terminating Areas All areas of the State of Ohio.

Issued: May 20, 2008

By:

2.5 Liability of Company

2.5.1 <u>Undertaking of the Company</u>

Limitations on Liability

- A. Except as otherwise stated in this section, the liability of the Company for damages arising out of either: (1) the furnishing of its services, including but not limited to mistakes, omissions, interruptions, delays, or errors, or other defects, representations, or use of these services, or (2) the failure to furnish its service, whether caused by acts or omission, shall not exceed an amount equal to the charges provided for under this tariff for the long distance call for the period during which the call was affected.
- B. The Company shall not be liable to a Customer or third party for any direct, indirect, special, incidental, reliance, consequential, exemplary or punitive damages, including, but not limited to, loss of revenue or profits, for any reason whatsoever, including, but not limited to, any act or omission, failure to perform, delay, interruption, failure to provide any service or any failure in or breakdown of facilities associated with the service.
- C. The liability of the Company for errors in billing that result in overpayment by the customer shall be limited to a credit strictly equal to the dollar amount erroneously billed or, in the event that the payment has been made and service has been discontinued, to a refund of the amount erroneously billed.

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By:

2.5 Liability of Company (Cont'd)

2.5.1 <u>Undertaking of the Company</u> (Cont'd)

<u>Limitations on Liability</u> (Cont'd)

- D. The Company shall not be liable for any claims for loss or damages involving:
 - 1. Any act or omission of: (a) the Customer, (b) any other entity furnishing service, equipment or facilities for use in conjunction with services or facilities provided by the Company;
 - 2. Any delay or failure of performance or equipment due to causes beyond the Company's control, including but not limited to, acts of God, fires, floods, earthquakes, hurricanes, or other catastrophes; national emergencies, insurrections, riots, acts of terrorism, wars or other civil commotions; strikes, lockouts, work stoppages or other labor difficulties; criminal actions against the Company; unavailability, failure or malfunction of equipment or facilities provided by the Customer or third parties including, but not limited to the DUC; and any law, order, regulation or other action of any governing authority or agency thereof;
 - 3. Any unlawful or unauthorized use of the Company's facilities and services;
 - 4. Libel, defamation, slander, invasion of privacy or infringement of patents, trade secrets, or copyrights arising from or in connection with the transmission of communications by mean of Company-provided facilities or services; or by means of the combination of Company-provided facilities or services with Customer-provided facilities or services;
 - 5. Breach in the privacy or security of communications transmitted over the Company's facilities;

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By:

2.5 Liability of Company (Cont'd)

2.5.1 <u>Undertaking of the Company</u> (Cont'd)

<u>Limitations on Liability</u> (Cont'd)

- 6. Changes in any of the facilities, operations, or procedures of the Company that render any equipment, facilities or services provided by the Customer obsolete, or require modification or alteration of such equipment, facilities or services, or otherwise affect their use or performance, except where reasonable notice is required by the Company and is not provided to the Customer, in which event the Company's liability is limited as set forth in paragraph A of this subsection 2.5.1
- 7. Defacement of or damage to Customer premises resulting from the furnishing of services or equipment on such premises or the installation or removal thereof;
- 8. Injury to property or injury or death to persons, including claims for payment made under Workers' Compensation law or under any plan for employee disability or death benefits, arising out of, or caused by, any act or omission of the Customer, or the construction, installation, maintenance, presence, use or removal of the Customer's facilities or equipment connected, or to be connected to the Company's facilities:
- Any intentional, wrongful act of a Company employee when such act is not within the scope of the employee's responsibilities for the Company and/or is not authorized by the Company;
- 10.Any representations made by Company employees, agents or contractors that do not comport, or that are inconsistent, with the provisions of this tariff;
- 11. Any act or omission in connection with the provision of 911, E911, or similar services;

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By:

Herve R Andrieu 1802, N Carson Street Suite 212-2683 Carson City, NV 89701 Effective: May 20, 2008

2.5 Liability of Company (Cont'd)

2.5.1 <u>Undertaking of the Company</u> (Cont'd)

<u>Limitations on Liability</u> (Cont'd)

- 12. Any incompletion of calls due to network busy conditions;
- 13. Any calls not actually attempted to be completed during any period that service is unavailable.
- E. The Company shall be indemnified, defended and held harmless by the Customer or end user from and against any and all claims, loss, demands, suits, expense, or other action or any liability whatsoever, including attorney fees, 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 third 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 Company or Customer equipment or facilities or service provided by the Company.

Issued: May 20, 2008

By:

2.5 Liability of Company (Cont'd)

2.5.1 <u>Undertaking of the Company</u> (Cont'd)

Limitations on Liability (Cont'd)

- F. The Company does not guarantee nor make any warranty with respect to installations provided by it for use in an explosive atmosphere. The 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, including attorney fees, 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 the service.
- G. The Company assumes no responsibility for the availability or performance of any cable, satellite, terrestrial or microwave systems or related facilities under the control of other entities, or for other facilities provided by other entities used for service to Customer, even if the Company has acted as the Customer's agent in arranging for such facilities or services. Such facilities are provided subject to such degree of protection or nonpreemptibility as may be provided by the other entities.
- H. Any claim of whatever nature against the Company shall be presented in writing or by telephone to the Company as soon as noticed by the customer.
- I. No agent or employee of any other carrier or entity, including the DUC, shall be deemed to be an agent or employee of the Company.

Issued: May 20, 2008

Effective: May 20, 2008

By:

2.5 Liability of Company (Cont'd)

2.5.1 <u>Undertaking of the Company</u> (Cont'd)

Limitations on Liability (Cont'd)

- J. The Company reserves the right to discontinue furnishing services or cancel the Customer's account, without incurring any liability, if 3U Telecom deems that such action is necessary to prevent or to protect against fraud or to otherwise protect 3U Telecom's personnel, agents, facilities, or services, in accordance with minimum telephone service standards section 4901:1-5-17. Without limitation, 3U Telecom may take such actions if:
 - An emergency may threaten the health or safety of a person, or the Company's distribution system. If servicec is disconnected, the Company shall act promptly to restore service as soon as possible;
 - 2. The Customer's use of telecommunications equipment adversely affects the Company's equipment, its service to others, or the safety of the Company's employees or subscribers; or
 - 3. The Customer tampers with facilities or equipment owned by the Company.

Issued: May 20, 2008

By:

2.5 Liability of Company (Cont'd)

2.5.1 <u>Undertaking of the Company</u> (Cont'd)

<u>Limitations on Liability</u> (Cont'd)

- K. The discontinuance of service(s) by the Company pursuant to these provisions does not relieve the Customer of any obligation to pay the Company for charges due and owing for service(s) furnished up to the time of discontinuance.
- L. The remedies set forth herein are exclusive and in lieu of all other warranties and remedies, whether express, implied, or statutory, INCLUDING WITHOUT LIMITATION IMPLIED WARRANTIES OF MERCHANTABILITY AND FITNESS FOR A PARTICULAR PURPOSE.

2.6 Responsibilities of the Subscriber

- 2.6.1 The Subscriber is responsible for placing any necessary orders and complying with the regulations set forth in this Tariff. He or she is also responsible for the payment of charges for Services provided under this Tariff, and for assuring that Users comply with tariff regulations.
- 2.6.2 The Subscriber is responsible for notifying the Company immediately of any unauthorized use of Services, and remain liable for all charges accrued until such notification.
- 2.6.3 The Subscriber shall ensure that his or her equipment and/or system is properly interfaced with the Company's facilities or Services, that the signals emitted into he Company's network are of the proper mode, bandwidth, power and signal level for the intended use of the subscriber and in compliance with criteria set forth in this Tariff, and that the signals do not damage equipment, injure personnel, or degrade Service to other Customers.

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Herve R Andrieu 1802, N Carson Street Suite 212-2683 Carson City, NV 89701 Effective: May 20, 2008

2.6 Responsibilities of the Subscriber (Cont'd)

- 2.6.4 The Subscriber must use the Services offered in this Tariff in a manner consistent with the terms of this Tariff, and the policies and regulations of all state, federal and local authorities having jurisdiction over the Service.
- 2.6.5 The Subscriber is responsible for the payment of charges for calls originated at the Subscriber's telephone numbers or Authorization Code.

2.7 Cancellation of Service

- 2.7.1 Without incurring liability, upon proper written notice to the Customer, and notwithstanding Subsection 2.5 (Company's Liability), the Company may deny of disconnect service in accordance with Minimum Telephone Service Standards Section 4901:1-5-17:
 - A. For nonpayment of any sum due Company for more than thirty (30) days after issuance of the bill for the amount due,
 - B. For violation of any of the provisions of this tariff,
 - C. For violation of any law, rule, regulation, policy of any governing authority having jurisdiction over Company's Services,
 - D. For fraudulent practice as defined it this tariff, or
 - E. By reason of any order or decision of a court, public utilities commission or federal regulatory body or other governing authority prohibiting Company from furnishing its Services.

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By:

2.7 Cancellation of Service (Cont'd)

- 2.7.2 Without incurring liability, Company may interrupt the provision of Services at any time in order to perform tests and inspections to assure compliance with tariff regulations and the proper installation and operation of Subscriber and Company's equipment and facilities and may continue such interruption until any items of noncompliance or improper equipment operation so identified are rectified.
- 2.7.3 Company may discontinue Service without notice to the Subscriber, by blocking traffic to certain countries, cities or NXX exchanges, or by blocking calls using certain authorization codes, when Company deems it necessary to take such action to prevent unlawful use of its Service or fraud or abuse of facilities or change in rule or regulation by any governmental or quasi-governmental body or agency. Company will restore Service as soon as it can be provided without undue risk, and will, upon request by the Customer affected or on its own initiative, assign a new authorization code to replace the one that has been deactivated.
- 2.7.4 The use and restoration of service shall be in accordance with the priority system specified in part 64, subpart D of the Rules and Regulations of the Federal Communications Commission.

2.8 Billing Arrangements

- 2.8.1 The Subscriber will be billed either directly by Company or its intermediary.
- 2.8.2 Company will render bills monthly or at another interval. Payment is due upon the Subscriber's receipt of its bill.
- 2.8.3 A late fee of 1.5% monthly or the amount otherwise authorized by law, whichever is lower, will be charged on any past due balances.

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2.8 Billing Arrangements (Cont'd)

- 2.8.4 A fee of \$20 will be charged whenever a charge made on Customer's credit card, or a direct debit made on his or her checking account, is charged back to Company. This fee will also apply if the amount charged back was currently under dispute as outlined in Section 2.10 (billing disputes). If the state law where the Customer receives the Services requires a different fee, Company will charge the Customer that amount.
- 2.8.5 A reconnection fee of \$10 will be charged when Service is re-established for Customers that have been suspended or disconnected due to non-payment.
- 2.8.6 Customer is responsible for payment of all charges for Services furnished to him or her, as well as to all persons using his or her access codes, exchange lines, facilities, or equipment, with or without his or her knowledge or consent.

2.9 Establishment of Service

Company reserves the right to validate the credit worthiness of Subscribers or Users. The Company, in its sole discretion, reserves the right to reject any customer or Applicant's request for service if it believes such Customer or Applicant presents an unacceptable credit risk. Credit worthiness will be established in accordance with Minimal Telephone Service Standards Section 4901:1-5-13.

2.10 Billing disputes

2.10.1 All bills are presumed accurate, and shall be binding on the Subscriber unless detailed objection is received by Company in writing sent with registered mail or by telephone as soon as the customer noticed a mistake.

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2.10 Billing disputes (Cont'd)

- 2.10.2 If the Customer has an inquiry or complaint regarding Service or accounting, he or she may write to Company at 2654 W. Horizon Ridge Parkway, Suite B5-143, Henderson, NV 89052 or telephone 1-800-97 ASK 3U.
- 2.10.3 Adjustments to Customer's bills shall be made to the extent that records are available and/or circumstances exist which reasonably indicate that such charges are not in accordance with approved rates or that an adjustment may otherwise be appropriate.
- 2.10.4 Where over billing to Customer occurs, due either to Company or Customer's error, no liability exists which will require Company to pay any interest, dividend or other compensation on the amount over billed.
- 2.10.5 Credit may be given for disputed calls, on a per call basis, so long as the procedures for disputes are followed.
- 2.10.6 Credit shall not be issued for unavailability of domestic or international long distance Services.

Issued: May 20, 2008

By:

2.10 Billing disputes (Cont'd)

- 2.10.7 In the case of a billing dispute between the Subscriber and Company for service furnished to the Subscriber, which cannot be settled with mutual satisfaction, the Subscriber can take the following course of action:
 - A. First, the Subscriber may request, and Company will provide, an indepth review of the disputed amount. However, the undisputed portion and subsequent bills must be paid on a timely basis or the service may be subject to disconnect.
 - B. Second, if there is still a disagreement about the disputed amount after the investigation and review by a manager of Company, the Subscriber may file an appropriate complaint with the Ohio Commerce Commission. The Commission's address is:

Public Utilities Commission of Ohio 180 E. Broad St. Columbus, Ohio 43215-3793 1-(800)-686-7826

Issued: May 20, 2008

By:

2.11 Deposits

The Company may require a deposit from the Customer in accordance with Minimal Telephone Service Standards Section 4901:1-5-13 (B). Deposits will be calculated according to "The Individual Service Method" as defined in Minimal Telephone Service Standards Section 4901:1-5-13 (B) (2) (a). An applicant for residential service shall be deemed creditworthy and shall not be required to make a deposit as a precondition of receiving service if the applicant furnishes a written guarantee signed by a third-party guarantor who has established credit worthiness as defined in section 2.9.

2.12 Advance Payments

The Company does not require any advance payment from the Customer.

2.13 Cost of Collection and Enforcement Proceedings

In the event Company is required to initiate legal proceedings to collect any amounts due to Company for regulated or non-regulated Services, equipment or facilities, or to enforce any judgment obtained against a Customer, or for the enforcement of any other provision of this tariff or applicable law, Customer shall, in addition to all amounts due, be liable to Company for all reasonable costs incurred by Company in such proceedings and enforcement actions, including reasonable attorneys' fees, collection agency fees or payments, and court costs.

Issued: May 20, 2008

By:

2.14 Promotions

- 2.14.1 Company may, from time to time, make promotional offerings to enhance the marketing of its Services. These offerings may be limited to certain dates, times and locations.
- 2.14.2 Sign-up bonuses or promotions will be available only to new customers. Promotions including on-going benefits will be available to all Customers on request, but only if you are a Customer in good standing at the time such award or promotion is scheduled to be granted.
- 2.14.3 Company reserves the right to amend or terminate promotions upon appropriate notice to you.
- 2.14.4 If the Customer is eligible to receive free minutes of calling under any promotion(s), he or she will not be eligible to receive, during any 12-month period, a total amount of free minutes of calling in excess of 1,200 minutes.
- 2.14.5 Company will notify the Commission of the rates, terms, conditions and time intervals applicable to each promotional offering.

Issued: May 20, 2008

By:

Section 3 - Description of Services

3.1 Directory Assistance

Intrastate Directory Assistance involves the supplying of assistance in determining or attempting to determine the telephone number of a party. Directory Assistance is available to any Customer that has switched access to the Directory Assistance bureau of the DUC. If a Customer calls for Directory Assistance for a call within its LATA, the call is handled by the LEC. If a Customer calls Directory Assistance for a call within the State but outside of its LATA, the call is routed to the DUC for handling.

Issued: May 20, 2008

By:

Section 4 – Rates and Charges

4.1 Directory Assistance

The charge is \$.99 per call.

4.2 Chargeback Charge

If a charge made on the Customer's credit card, or a direct debit made on his or her checking account, is charged back to Company, the Company may charge the Customer a Chargeback Charge. The amount of the chargeback charge is \$20.

4.3 Restoration of Service Charges

Company will charge a reconnection fee of \$10 when Service is reestablished for Customers that have been suspended or disconnected due to non-payment.

4.4 Late Payment Charges

A late payment Charge of 1.5% per month will be assessed on all unpaid balances more than thirty days old.

Issued: May 20, 2008

By:

Exhibit C

SECTION NUMBER	PAGES REMOVED	SERVICE REMOVED	
	7	Application of Tariff	
2 - Rules and regulations	23	Taxes	
3 - Description of Services	24	Timing of Calls	
	24	Primary Interexchange Carrier Service	
4 - Rates and Charges	26	Primary Interexchange Carrier Service	
	27	Special Promotions	

Exhibit D

3U TELECOM INC.

2654 W. Horizon Ridge Pkway Suite B5-143 Henderson, NV 89052 Phone: (702) 260 4399 Fax: (702) 260 9143 info@3utelecom.com

3U TELECOM INC. • 2654 W. Horizon Ridge Pkway • Suite BS-143 • Henderson, NV 89052

Public Utilities Commission of Ohio Attn: Docketing Division 180 East Broad Street Colombus, OH 43215-3793

Henderson, May 20, 2008

RE: 3U Telecom Inc.'s Tariff. Case No. 90-6076-CT-TRF - DETARIFFING

Dear Madam, Sir,

3U Telecom Inc intends to comply with Rule 4901:1-6-05(G)(3) by providing rates, terms and conditions of services information on our website. From the customer service page of our website available at http://www.3utelecom.com/index.php?include=cservice our customers and prospective customers can access our Complete rate list which is listing our rate for intrastate calls and our Service agreement which lists all our terms and conditions. The direct links to those documents are:

- http://www.3utelecom.com/docs/Pricelist.pdf
- http://www.3utelecom.com/docs/terms.pdf

The rates for instate long distance is also listed on our domestic rates page: http://www.3utelecom.com/index.php?include=domestic

Please feel free to contact me at the number above should you need any more information.

Regards,

3U TELECOM INC.

Herve Andrieu
Vice President



Exhibit E

Henderson, May 20, 2008

Beginning on June 1st, 2008 the prices, service descriptions, and the terms and conditions for certain telecommunications services that you are provided by 3U Telecom Inc will no longer be on file with the Public Utilities Commission of Ohio.

This affects the provision of intrastate long distance calls.

You will be able to find these services on our website at http://www.3utelecom.com/index.php?include=cservice or you can request a copy of this information by contacting us at 1-800-972-7538 or by mail at 3U Telecom, 2654 W Horizon Ridge Pkwy, Ste B5-143, Henderson, NV 89052.

This change does not affect the prices, terms or conditions of those services to which you currently subscribe. Theses services continue to be regulated by the Public Utilities Commission of Ohio.

If you have any questions about this matter, please call 3U Telecom Inc at 1-800-972-7538 or visit us online at http://www.3utelecom.com.

Sincerely,

3U Telecom Inc.

Exhibit F

CUSTOMER NOTICE AFFIDAVIT

STATE OF: NEVADA

COUNTY OF: CLARK

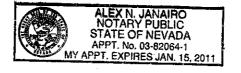
AFFIDAVIT

I Herve Andrieu, am an authorized agent of the applicant corporation, 3U Telecom Inc, and am authorized to make this statement on its behalf. I attest that customer notices accompanying this affidavit were sent to affected customers through email or mail depending on the customers' choice on May 20, 2008, in accordance with Rule 4901:1-6-16, Ohio Administrative Code. I declare under penalty of perjury that the foregoing is true and correct.

Executed on	5/21/08	Henderson	NEUDDA-		
	(Date)	(Location)		_	
		/s/	Jud	UP	5/21/08
		(Sign	ature and Title)		(Date)
			•		

Notary Public

My Commission Expires: 01/15/2011



This foregoing document was electronically filed with the Public Utilities

Commission of Ohio Docketing Information System on

5/23/2008 2:57:47 PM

in

Case No(s). 08-0626-TP-ATA

Summary: Application electronically filed by Mr. Herve Andrieu on behalf of 3U Telecom Inc