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October 17, 2008

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

Re: QX Telecom LLC - Tariff No. 1 - Revised Page 12

Case No. 08-1154-TP-ATA

Dear Sir or Madam:

Enclosed please find a replacement copy of QX Telecom's Tariff, previously submitted on October 2, 2008 as Exhibit B to their Detariff Application. This replacement copy of the tariff includes a revised Page 12, correcting the language in Section 2.14 (Late Charge) in order to comply with Commission Rules.

Kindly acknowledge receipt of this replacement tariff by returning a date-stamped copy of this letter to us in the enclosed postage prepaid envelope.

Thank you very much for your attention to this matter.

Very truly yours,

Leis arabo

Lois Ciraolo Legal Assistant

Enclosure

TITLE SHEET

OHIO LONG DISTANCE RESALE TELECOMMUNICATIONS TARIFF

This tariff contains the descriptions, regulations, and rates applicable to the furnishing of long distance telecommunications services provided by QX Telecom LLC with principal offices at 230 Fifth Avenue, Suite 800, New York, NY 10001. This tariff applies to services furnished within the State of Ohio. This tariff is on file with the Ohio Public Utilities Commission, and copies may be inspected, during normal business hours, at the Company's principal place of business.

All telephone companies are subject to the commission's rules for minimum telephone service standards (MTSS) found in chapter 4901:1-5 of the Administrative Code. Customers have certain rights and responsibilities under the Minimum Telephone Service Standards. 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: October 6, 2008 Effective: October 6, 2008

SECTION 2 - RULES AND REGULATIONS

2.14 Late Charge

A late payment charge of 1.5% is not applicable to subsequent rebilling of any amount to which a late payment charge has already been applied. Late charges are to be applied with discrimination.

Issued: October 6, 2008

Effective: October 6, 2008