

Large Filing Separator Sheet

Case Number : 09-227-TP-ACE

File Date : 3/13/2009

Section : 1 of 2

Number of Pages : 200

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NC
FILE

March 9, 2009
Sent via UPS

ORIGINAL

Public Utilities Commission of Ohio
180 East Broad Street
Columbus, Ohio 43215-3793
Attn: Docketing Division
614.466.1821


09-227-TRACE

Re: **NET TALK.COM, INC. application to provide Competitive Local Exchange service in the state of Ohio**

Dear PUC Ohio,

Enclosed herein for filing with the Public Utilities Commission of Ohio are the original and two (2) Copies of the Application and Tariffs for NET TALK.COM, INC. which seeks to provide facilities based local Exchange services, intraLATA resold toll and interLATA resold services throughout the State of Ohio. For questions or comments, please feel free to contact me at 305.621.1200 ext. 109 or via email: nick@nettalk.com

Sincerely,



Nicholas Kyriakides

Enclosures

PUCO

2009 MAR 13 PM 1:41

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NET TALK.COM, INC.
OHIO CLEC Application

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 NET TALK.COM, INC.
to provide Competitive Local Exchange Service in Ohio

Case No. 09 - 227-TP - ACE

Name of Registrant(s) NET TALK.COM, INC.

DBA(s) of Registrant(s) _____

Address of Registrant(s) 1100 NW 163rd Dr. N. Miami, FL 33169

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 Resale 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 _____

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.

- ☒ Verification that the applicant will maintain local telephony records separate and apart from any other accounting records in accordance with the GAAP.

Documentation attesting to the applicant's managerial ability and corporate structure (cont'd):

- ☒ Verification of compliance with any affiliate transaction requirements

Documentation attesting to the applicant's proposed interactions with other Carriers

- ☒ Explanation as to whether rates are derived through (check all applicable):
- ☒ interconnection agreement ☐ retail tariffs ☐ resale tariffs
- ☒ Explanation as to which service areas company currently has an approved interconnection or resale agreement.
- ☒ A notarized affidavit accompanied by bona fide letters requesting negotiation pursuant to Sections 251 and 252 of the Telecommunications Act of 1996 and a proposed timeline for construction, interconnection, and offering of services to end users.

Documentation attesting to the applicant's proposed interactions with Customers

- ☒ Explanation of whether applicant intends to provide Local Services which require payment in advance of Customer receiving dial tone.
- ☒ Tariff sheet(s) listing the services and associated charges that must be paid prior to customer receiving dial tone (if applicable)
- ☒ A sample copy of the customer bill and disconnection notice the applicant plans to utilize.
- ☐ Provide a copy of any customer application form required in order to establish residential service, if applicable.
- ☒ For CLECs, List of Ohio ILEC Exchanges the applicant intends to serve
(Use spreadsheet from: http://www.puc.state.oh.us/puco/forms/form.cfm?doc_id=357)
- ☒ If Mirroring the entire ILEC exchanges for both serving area and local calling areas, tariffs may incorporate by reference. If not mirroring the entire ILEC serving and/or local calling areas, the CLEC shall specifically define their service and local calling areas in the tariff.

Affidavit

I am an authorized representative of the applicant corporation Anastasios Kyriakides
(Name)

and I am authorized to make this statement on its behalf. I attest that I have utilized the Telecommunications Supplemental Application Form for Carrier Certification provided by the Commission, and that all of the information submitted here, and all additional information submitted in connection with this case, is true and correct.

Executed on March 5 2009 at 1100 NW 163rd Dr. N. Miami, FL 33169

Anastasios Kyriakides, PRES.
(Signature and Title)

03/05/09
(Date)

The Public Utilities Commission of Ohio
TELECOMMUNICATIONS APPLICATION FORM for ROUTINE PROCEEDINGS
(Effective: 01/18/2008)

In the Matter of the Application of NET TALK.COM, INC.)
to provide Competitive Local Exchange Service in Ohio)

TRF Docket No. 90-

Case No. 09-227-TP-ACE

NOTE: Unless you have reserved a Case # or are filing a Contract, leave the "Case No" fields BLANK.

Name of Registrant(s) NET TALK.COM, INC.

DBA(s) of Registrant(s) _____

Address of Registrant(s) 1100 NW 163rd Dr. N. Miami, FL 33169

Company Web Address www.nettalk.com

Regulatory Contact Person(s) Nick Kyriakides Phone 305.621.1200 Fax 305.621.1201

Regulatory Contact Person's Email Address nick@nettalk.com

Contact Person for Annual Report nick@nettalk.com Phone 305.621.1200

Address (if different from above) _____

Consumer Contact Information Nick Kyriakides Phone 305.621.1200

Address (if different from above) _____

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

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

Section I – Pursuant to Chapter 4901:11-6 OAC – Part I – Please indicate the Carrier Type and the reason for submitting this form by checking the boxes below. CMRS providers: Please see the bottom of Section II.

NOTES: (1) For requirements for various applications, see the identified section of Ohio Administrative Code Section 4901 and/or the supplemental application form noted.

(2) Information regarding the number of copies required by the Commission may be obtained from the Commission's web site at www.puco.ohio.gov under the docketing information system section, by calling the docketing division at 614-466-4095, or by visiting the docketing division at the offices of the Commission.

Carrier Type <input type="checkbox"/> Other (explain below)	<input type="checkbox"/> ILEC	<input checked="" type="checkbox"/> CLEC	<input type="checkbox"/> CTS	<input type="checkbox"/> AOS/IOS
Tier 1 Regulatory Treatment				
Change Rates within approved Range	<input type="checkbox"/> TRF 1-6-04(B) (0 day Notice)	<input type="checkbox"/> TRF 1-6-04(B) (0 day Notice)		
New Service, expanded local calling area, correction of textual error	<input type="checkbox"/> ZTA 1-6-04(B) (0 day Notice)	<input type="checkbox"/> ZTA 1-6-04(B) (0 day Notice)		
Change Terms and Conditions, Introduce non-recurring service charges	<input type="checkbox"/> ATA 1-6-04(B) (Auto 30 days)	<input type="checkbox"/> ATA 1-6-04(B) (Auto 30 days)		
Introduce or Increase Late Payment or Returned Check Charge	<input type="checkbox"/> ATA 1-6-04(B) (Auto 30 days)	<input type="checkbox"/> ATA 1-6-04(B) (Auto 30 days)		
Business Contract	<input type="checkbox"/> CTR 1-6-17 (0 day Notice)	<input type="checkbox"/> CTR 1-6-17 (0 day Notice)		
Withdrawal	<input type="checkbox"/> ATW 1-6-12(A) (Non-Auto)	<input type="checkbox"/> ATW 1-6-12(A) (Auto 30 days)		
Raise the Ceiling of a Rate	Not Applicable	<input type="checkbox"/> SLF 1-6-04(B) (Auto 30 days)		
Tier 2 Regulatory Treatment				
Residential - Introduce non-recurring service charges	<input type="checkbox"/> TRF 1-6-05(E) (0 day Notice)	<input type="checkbox"/> TRF 1-6-05(E) (0 day Notice)		
Residential - Introduce New Tariffed Tier 2 Service(s)	<input type="checkbox"/> TRF 1-6-05(C) (0 day Notice)	<input type="checkbox"/> TRF 1-6-05(C) (0 day Notice)	<input type="checkbox"/> TRF 1-6-05(C) (0 day Notice)	
Residential - Change Rates, Terms and Conditions, Promotions, or Withdrawal	<input type="checkbox"/> TRF 1-6-05(E) (0 day Notice)	<input type="checkbox"/> TRF 1-6-05(E) (0 day Notice)	<input type="checkbox"/> TRF 1-6-05(E) (0 day Notice)	
Residential - Tier 2 Service Contracts	<input type="checkbox"/> CTR 1-6-17 (0 day Notice)	<input type="checkbox"/> CTR 1-6-17 (0 day Notice)	<input type="checkbox"/> CTR 1-6-17 (0 day Notice)	
Commercial (Business) Contracts	Not Filed	Not Filed	Not Filed	
Business Services (see "Other" below)	Detariffed	Detariffed	Detariffed	
Residential & Business Toll Services (see "Other" below)	Detariffed	Detariffed	Detariffed	

Section I – Part II – Certificate Status and Procedural

Certificate Status	ILEC	CLEC	CTS	AOS/IOS
Certification (See Supplemental ACE form)		<input checked="" type="checkbox"/> ACE 1-6-10 (Auto 30 days)	<input type="checkbox"/> ACE 1-6-10 (Auto 30 days)	<input type="checkbox"/> ACE 1-6-10 (Auto 30 days)
Add Exchanges to Certificate	<input type="checkbox"/> ATA 1-6-09(C) (Auto 30 days)	<input type="checkbox"/> AAC 1-6-10(F) (0 day Notice)	CLECs must attach a current CLEC Exchange Listing Form	
Abandon all Services - With Customers	<input type="checkbox"/> ABN 1-6-11(A) (Non-Auto)	<input type="checkbox"/> ABN 1-6-11(A) (Auto 90 day)	<input type="checkbox"/> ABN 1-6-11(B) (Auto 14 day)	<input type="checkbox"/> ABN 1-6-11(B) (Auto 14 day)
Abandon all Services - Without Customers		<input type="checkbox"/> ABN 1-6-11(A) (Auto 30 days)	<input type="checkbox"/> ABN 1-6-11(B) (Auto 14 day)	<input type="checkbox"/> ABN 1-6-11(B) (Auto 14 day)
Change of Official Name (See below)	<input type="checkbox"/> ACN 1-6-14(B) (Auto 30 days)	<input type="checkbox"/> ACN 1-6-14(B) (Auto 30 days)	<input type="checkbox"/> CIO 1-6-14(A) (0 day Notice)	<input type="checkbox"/> CIO 1-6-14(A) (0 day Notice)
Change in Ownership (See below)	<input type="checkbox"/> ACO 1-6-14(B) (Auto 30 days)	<input type="checkbox"/> ACO 1-6-14(B) (Auto 30 days)	<input type="checkbox"/> CIO 1-6-14(A) (0 day Notice)	<input type="checkbox"/> CIO 1-6-14(A) (0 day Notice)
Merger (See below)	<input type="checkbox"/> AMT 1-6-14(B) (Auto 30 days)	<input type="checkbox"/> AMT 1-6-14(B) (Auto 30 days)	<input type="checkbox"/> CIO 1-6-14(A) (0 day Notice)	<input type="checkbox"/> CIO 1-6-14(A) (0 day Notice)
Transfer a Certificate (See below)	<input type="checkbox"/> ATC 1-6-14(B) (Auto 30 days)	<input type="checkbox"/> ATC 1-6-14(B) (Auto 30 days)	<input type="checkbox"/> CIO 1-6-14(A) (0 day Notice)	<input type="checkbox"/> CIO 1-6-14(A) (0 day Notice)
Transaction for transfer or lease of property, plant or business (See below)	<input type="checkbox"/> ATR 1-6-14(B) (Auto 30 days)	<input type="checkbox"/> ATR 1-6-14(B) (Auto 30 days)	<input type="checkbox"/> CIO 1-6-14(A) (0 day Notice)	<input type="checkbox"/> CIO 1-6-14(A) (0 day Notice)
Procedural				
Designation of Process Agent(s)	<input type="checkbox"/> TRF (0 day Notice)	<input type="checkbox"/> TRF (0 day Notice)	<input type="checkbox"/> TRF (0 day Notice)	<input type="checkbox"/> TRF (0 day Notice)

Section II – Carrier to Carrier (Pursuant to 4901:1-7), CMRS and Other

Carrier to Carrier	ILEC	CLEC		
Interconnection agreement, or amendment to an approved agreement	<input type="checkbox"/> NAG 1-7-07 (Auto 90 day)	<input type="checkbox"/> NAG 1-7-07 (Auto 90 day)		
Request for Arbitration	<input type="checkbox"/> ARB 1-7-09 (Non-Auto)	<input type="checkbox"/> ARB 1-7-09 (Non-Auto)		
Introduce or change c-t-c service tariffs,	<input type="checkbox"/> ATA 1-7-14 (Auto 30 day)	<input type="checkbox"/> ATA 1-7-14 (Auto 30 day)		
Introduce or change access service pursuant to 07-464-TP-COI	<input type="checkbox"/> ATA (Auto 30 day)			
Request rural carrier exemption, rural carrier suspension or modification	<input type="checkbox"/> UNC 1-7-04 or 1-7-05 (Non-Auto)	<input type="checkbox"/> UNC 1-7-04 or 1-7-05 (Non-Auto)		
Pole attachment changes in terms and conditions and price changes.	<input type="checkbox"/> UNC 1-7-23(B) (Non-Auto)	<input type="checkbox"/> UNC 1-7-05 (Non-Auto)		
CMRS Providers See 4901:1-6-15	<input type="checkbox"/> RCC [Registration & Change in Operations] (0 day)		<input type="checkbox"/> NAG [Interconnection Agreement or Amendment] (Auto 90 days)	
Other* (explain) _____				

*NOTE: During the interim period between the effective date of the rules and an Applicant's Detariffing Filing, changes to existing business Tier 2 and all toll services, including the addition of new business Tier 2 and all new toll services, will be processed as 0-day TRF filings, and briefly described in the "Other" section above.

All Section I and II applications that result in a change to one or more tariff pages require, at a minimum, the following exhibits. Other exhibits may be required under the applicable rule(s). ACN, ACO, AMT, ATC, ATR and CIO applications see the 4901:1-6-14 Filing Requirements on the Commission's Web Page for a complete list of exhibits.

Exhibit	Description:
A	The tariff pages subject to the proposed change(s) as they exist before the change(s)
B	The Tariff pages subject to the proposed change(s), reflecting the change, with the change(s) marked in the right margin.
C	A short description of the nature of the change(s), the intent of the change(s), and the customers affected.
D	A copy of the notice provided to customers, along with an affidavit that the notice was provided according to the applicable rule(s).

Section III. - Attestation

Registrant hereby attests to its compliance with pertinent entries and orders issued by the Commission.

AFFIDAVIT

Compliance with Commission Rules and Service Standards

I am an officer/agent of the applicant corporation, Anastasios Kyriakides, and am authorized to make this statement on its behalf.
(Name)

I attest that these tariffs comply with all applicable rules, including the Minimum Telephone Service Standards (MTSS) Pursuant to Chapter 4901:1-5 OAC for the state of Ohio. I understand that tariff notification filings do not imply Commission approval and that the Commission's rules, including the Minimum Telephone Service Standards, as modified and clarified from time to time, supersede any contradictory provisions in our tariff. We will fully comply with the rules of the state of Ohio and understand that noncompliance can result in various penalties, including the suspension of our certificate to operate within the state of Ohio.

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

Executed on (Date) 3/5/09 at (Location) 1100 NW 163rd Dr., N. Miami FL 33169

*(Signature and Title) *Anastasios Kyriakides* (Date) 03/05/09
PRESIDENT

- This affidavit is required for every tariff-affecting filing. It may be signed by counsel or an officer of the applicant, or an authorized agent of the applicant.

VERIFICATION

I, Anastasios Kyriakides

verify that I have utilized the Telecommunications Application Form for Routine Proceedings provided by the Commission and that all of the information submitted here, and all additional information submitted in connection with this case, is true and correct to the best of my knowledge.

*(Signature and Title) *Anastasios Kyriakides*, PRESIDENT (Date) 03/05/09

*Verification is required for every filing. It may be signed by counsel or an officer of the applicant, or an authorized agent of the applicant.

Send your completed Application Form, including all required attachments 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

Description of Proposed Services

The Applicant's service offerings will include all forms of local exchange and switched access telecommunications services on a resold and facilities-based basis. They will include but are not limited to:

- 1) private line and basic local exchange business services;
- 2) access to ordinary intraLATA and interLATA message toll calling;
- 3) operator services;
- 4) customer calling features;
- 5) directory assistance;
- 6) directory listings; and
- 7) emergency services such as 911 and E911 through facilities-based interconnection or resale services purchased directly from the ILEC.

The Applicant plans to offer residential services and xDSL related services as well. The Applicant will initiate interconnection negotiations with the incumbent local carriers as soon as the filing is approved.

Explanation of how the proposed services in the proposed market area are in the public interest

Approval of Net Talk's application will serve the public interest by creating greater competition in the local exchange marketplace. The public convenience and necessity, therefore, will be served by the issuance of a Certificate of Public Convenience and Necessity to Applicant authorizing it to provide the services described in this application. The state will have the ability to increase its tax revenue base.

Description of the class of customers

Net Talk initially proposes to offer basic local exchange services targeted at small business, home office, and residential customers throughout the state leveraging associations with these customers in other certificated states.

Description of the proposed market area

Net Talk will offer service in those areas currently served by the ILECs; Ameritech Ohio, Verizon North, Inc., Cincinnati Bell Telephone Company and United of Ohio d/b/a Sprint in the following counties:

Adams	Fairfield	Miami	Summit
Fayette	Allen	Monroe	Trumbul
Franklin	Ashland	Montgomery	Tuscarawas
Fulton	Ashtabula	Morgan	Union
Gallia	Athens	Morrow	Van Wert
Geauga	Auglaize	Muskingum	Vinton
Greene	Belmont	Noble	Warren
Guernsey	Brown	Ottawa	Washington
Hamilton	Butler	Paulding	Wayne
Hancock	Carroll	Perry	Williams
Hardin	Champaign	Pickaway	Wood
Harrison	Clark	Pike	Wyandot
Henry	Clermont	Portage	
Highland	Clinton	Preble	
Hocking	Columbiana	Putnam	
Holmes	Coshocton	Richland	
Huron	Crawford	Ros	
Jackson	Cuyahoga	Sandusky	
Jefferson	Darke	Scioto	
Knox	Defiance	Seneca	
Lake	Delaware	Shelby	
Lawrence	Erie	Stark	

Financial Viability

Executive Summary

We are in our development stage and have not generated revenue on our principal product offering. We are currently projecting revenue commencing after March 2009. The content and terms of our revenue producing arrangements is currently under development. Upon generating sales of our products, we will recognize revenue when the arrangement is evidenced, the price is fixed or determinable, we have delivered our products and services and collectability is reasonably assured. Our offering will consist multiple telephony services. That is, a multi-element revenue producing arrangement. Revenue recognition accounting for multi-element revenue producing arrangements is provided in EITF 00-12 Revenue Arrangements with Multiple Deliverables ("EITF 00-12") and other interpretive guidance. Generally, revenue arrangements with multiple deliverables will require allocation of the aggregate revenue stream to the individual elements, usually based upon relative fair values. Upon allocation under this methodology, principles of revenue recognition are applied to each component. Accordingly, when we commence revenue generation, we will likely have multiple forms of revenue, including products and services.

Very detailed information can be located in our audited financial statements included here within.

Managerial Capability/Corporate Structure

Technical/Managerial Expertise

Anastasios N. Kyriakides is President and CEO. Mr. Kyriakides received a Bachelor of Science degree in business from Florida International University in 1975; in 1977, he received a degree in investment banking from the American Institute of Banking. From 1979 to the present, Mr. Kyriakides has consulted for numerous companies in the areas of shipping, travel, banking, and electronics. His cruise ship career started with Carnival Cruise line out of the Port of Miami, and continued to a successful start up with Tropicana Cruises; one of the first gaming ships out of the Port of Miami. In 1994, Mr. Kyriakides became the Chairman of Montgomery Ward Travel, a company created to provide full travel services to eight million Montgomery Ward customers and credit card holders; he served in this capacity from 1994 to 1996. Mr. Kyriakides had previously organized the successful start-up of Seawind Cruise Line in 1990; there, he was the founder, and later, the Chairman, CEO, and Secretary until 1994. In 1984 Mr. Kyriakides founded Regency Cruise Line, the world's first publicly traded company in passenger shipping, and served as its Chairman and Secretary until 1987. In 1983, Mr. Kyriakides founded the Mylex Corporation to develop and produce the world's first hand-held optical scanner and VGA card for personal computers. As the President and Chairman, Mr. Kyriakides guided Mylex from its beginning as a private company to its becoming a public company traded on the NASDAQ under the stock symbol MYLX until it was acquired as a wholly owned subsidiary of IBM (NYSE: IBM). In 1983, Mr. Kyriakides

was the founder and Chairman of Tower Bank NA, a full service commercial bank, with three offices, headquartered in Dade County, Florida.

In 1980, Mr. Kyriakides, was the founder of Delcor Industries of Hollywood, Florida, an electronics manufacturing facility, assembling OEM products for various electronics companies including IBM mainframe and cable division employing over 150 skilled employees. In 1979, he was the founder and Chairman of Lexicon Corporation, the worlds first hand held electronic language translator the LK3000 that translated into 12 different languages. This company, publicly traded on the NASDAQ, under the symbol LEXI, was ultimately acquired by Nixdorf Computers of Germany.

Kenneth Hosfeld is Executive Vice President. Kenneth has over twenty-two years of international sales, marketing, and business management experience in the telecommunications industry. Before co-founding NetExpress, he was the Regional Director of Brazil, the Andinos, and the Caribbean for Tellabs, Inc. He secured Tellabs' first "turn-key" contract (a complete, fully managed network deployment including all products and services and project financing). He opened Tellabs' offices in Brazil and regularly exceeded revenue targets. Prior to that, Kenneth was Vice President of Nera Latin America, a subsidiary of Nera Telecommunications (formerly ABB), with full P&L responsibility for the region. He opened offices throughout Latin America including Brazil, Colombia, Mexico, and Venezuela and additionally penetrated the Mexican and Chilean markets. Prior to Latin America, Kenneth was responsible for sales in Africa and in China. He speaks over six languages including fluent Spanish and Portuguese.

Nicolas Kyriakides is the Marketing Director. (Resume Attached) Nicholas received dual degrees in Finance and Multinational Business Operations from Florida State University and a Masters of Business Administration from Nova Southeastern University. In addition to his current marketing capacities at netTALK.com Inc., Nicholas also teaches Principles of Marketing at Miami Dade College School of Business. Nicholas is fluent in both English and Spanish.

Bill Rodriguez is the CFO. Bill is a licensed CPA and Bill's resume is attached.

TECHNICAL CAPABILITY

Leo Manzewitsch is the CTO. Leo has more than 18 years in the Telecommunications industry. Leo received a Master's in Electronics Engineering, from the University of Buenos Aires, Argentina in 1991 and previously received a degree in mechanics from the Argentinean National School of Technical Education, Buenos Aires in 1981. Before coming on board, Leo held positions sale support management at UT Starcom, Business Development Manager for STRATEKGY Telecom Solutions, Marketing Manager for Tellabs International in their South American market, and finally various positions at NEC Corporation ranging from new product engineering up to and including management of new product marketing. Leo is fluent in both English and Spanish

Anthony DiFiore-Telecom Manager: has 26 years industry experience. In 1983 he started his career in the United States Air Force where he engineered, installed, maintained and managed communication networks worth over 100 Million dollars worldwide.

Mr. DiFiore received his honorable discharge from the United States Air Force in 1995. Since his discharge from service he has held senior technical and senior management positions with Lucent Technologies, AT&T, Qwest, and MCI. Mr. DiFiore has spent the past 9 years pursuing entrepreneurial endeavors he found to be educational and rewarding. He wishes to engage a successful, dynamic, and challenging fast paced company where he can be a valued team member. Mr. DiFiore received his Lean Six Sigma Black Belt certification from Villanova University.

List of names, addresses of officers/directors

Anastasios Kyriakides-President

Home: 1030 Washington Street
Hollywood, Florida 33019
Office: 1100 NW 163rd Drive Ste. 3
North Miami, Florida 33169

Kenneth Hosfeld-Vice President

Home: 5166 North Springs Way
Coral Springs, Fl. 33076
Office: 1100 NW 163rd Drive Ste. 3
North Miami, Florida 33169

Bill Rodriguez-Chief Financial Officer

Home: 5701 SW 196 Lane
South West Ranches, FL 33332
Office: 1100 NW 163rd Drive Ste. 3
North Miami, Florida 33169

Leo Manzewitsch-Chief Technology Officer

Home: 11331 SW 20th St.
Miramar, Fl. 33025
Office: 1100 NW 163rd Drive Ste. 3
North Miami, Florida 33169

Nick Kyriakides-Marketing Director

Home: 1030 Washington Street
Hollywood, Fl. 33019
Office: 1100 NW 163rd Drive Ste. 3
North Miami, Florida 33169

Documentation indicating applicants company structure and ownership

NET TALK.COM, INC. is organized under the laws of the state of Florida as an S-Corp. Included herein is the applicants Certificate of Existence as well as proof of documentation from the state of Florida.

NET TALK.COM, INC. has filed an S-1 with the Securities and Exchange Commission and is in the process of becoming a public company.

Similar operations in other states

CLEC STATUS

Master OCN
455F

NET TALK.COM INC.	Awarded	Pending	On Hold	OCN
Arkansas	X			456F
Florida	X			364F
Indiana	X			458F
Kansas	X			459F
Kentucky	X			460F
Montana	X			463F
Nebraska	X			464F
North Dakota	X			465F
Oregon	X			
Texas	X			461F
Washington	X			466F
Wisconsin	X			462F
Illinois	X			457F
South Dakota	X			
Alabama	X			
New York	X			
Idaho		X		
Wyoming		X		
Massachusetts		X		
New Mexico		X		
Utah		X		
North Carolina		X		
		X		

Verification of records

NET TALK.COM, INC. does keep all local telephony records separately stored in secure databases. Due to the fact that the applicant is filing with the SEC to become a public company, it is required by law to follow GAAP protocols and is audited by an independent accounting firm.

Verification of compliance

NET TALK.COM, INC. will and does comply with any and all affiliate transaction requirements necessary to conduct business.

Explanation of Rates

Included herein are the Local and Access tariffs. An interconnection agreement will be initiated upon certification of the application and will be furnished to the commission.

Explanation to Service Area

NET TALK.COM, INC. plans to operate in all areas currently served by the ILECs. Please refer to above for more detailed information.

Affidavit

State of Florida

County of Dade

NET TALK.COM, INC. has formally requested initiation of negotiations under the Telecommunications Act of 1996 to enter into and sign an interconnection agreement between Net Talk and Sprint, Verizon and AT&T. Please refer to the attached correspondence.

Construction of Acquisition of Facilities

Net Talk will offer service through interconnection and commercial agreements utilizing the facilities of the incumbent local exchange company's. Net Talk will rely on its facilities-based underlying carrier for the operation and maintenance of the local exchange network.

Services to be offered

The Applicant's service offerings will include all forms of local exchange and switched access telecommunications services on a resold and facilities-based basis. They will include but are not limited to:

- 8) private line and basic local exchange business services;
- 9) access to ordinary intraLATA and interLATA message toll calling;
- 10) operator services;
- 11) customer calling features;
- 12) directory assistance;
- 13) directory listings; and
- 14) emergency services such as 911 and E911 through facilities-based interconnection or resale services purchased directly from the ILEC.

The Applicant plans to offer residential services and xDSL related services as well. The Applicant will initiate interconnection negotiations with the ILECs as soon as the filing is approved.

Signed _____

Bill Rodriguez, CFO

Notary _____

ANGELA ILISIE



ANGELA ILISIE
MY COMMISSION # DD 833390
EXPIRES: October 23, 2012
Bonded Thru Budget Notary Services

Advanced Payment

Net Talk does not plan to collect customer deposits or offer any prepaid services in

Tariff Sheets

Please refer to the attached tariff sheets

Sample Customer Bill

Please refer to the attached sample customer bill

RESUMES

Guillermo (Bill) Rodriguez

PROFILE

Self motivated, honest, reliable and professionally skilled with extensive experience in Accounting, Business Administration and hands-on day to day operations.

EXPERIENCE

Controller/Financial Officer, Land Cellular Corporation – Oct. 2005 – March 1, 2007

- Responsible for day to day operations including GAAP Accounting, Financial Reporting, Inventory Control, Accounts Receivable (AR), Accounts Payable (AP), Human Resources (HR), Insurance/Risk Management, Bank Relationships, Sales Management, Budgets, Manufacturing/Cost Accounting for Sales and Distribution of wireless modems – sold Domestic and International.

Major Achievements – Implementation of Treasury Functions (i.e.: electronic payments and receipts, AR and AP monitoring, On Line banking, etc.)

- **Setting up Accounting Policies and Procedures – GAAP.**

Controller/Financial Officer; Brenner Real Estate Group – Feb. 1999 – Oct. 2005

- Responsible for day to day operations of Brenner Real Estate Group, a licensed Commercial Real Estate Broker and Property Management Company.
- Responsible for GAAP Accounting, Financial Operations and Financial Reporting of Managed Properties including CAM reconciliations, Mortgage Financing, Bank Relationships, Insurance/Risk Management, AR, AP, Human Resources, Budgets, Lease Management, conversion of Accounting Software, Year End Financial Reporting Packages – Audit and Tax and vendor selection – Preferred List of Vendors.

Major Achievements – Bringing in-house all client prepared work-papers for Annual Audit and Tax – Preparation from outside auditors.

- **Set up Lease Abstract and Lease Management Functions.**

Controller/Financial Officer; Primary Corporate Group(CSW Associates, Inc.)– Nov. 1993 – Feb 1999

Primary Corporate Group managed Commercial Buildings, owned three Century 21 Franchises, a Mortgage Company and Title Company.

- Responsible for day to day operations including GAAP Accounting, Financial Reporting, Budgets, AR, AP, Bank Reconciliations, Human Resources, Property Management, Escrow Account Reconciliations and Annual Audits and Year End Tax Packages.

CSW was a sub-contractor to FDIC/RTC on three large government contracts.

- Responsible for GAAP Financial Accounting and Reporting to FDIC/RTC and for selection and awarding contracts to sub-contractors – Minority Owned Business- (i.e.: Brokers, Environmental and Operating Contracts).

Major Achievements – Setting up selection and awarding contracts to sub-contractors in compliance with FDIC/RTC Guidelines for Minority Owned Businesses.

- **Setting up Accounting Procedures to comply with RTC/FDIC Guidelines.**

Auditor/Investigator, Federal Deposit Insurance Corporation FDIC/RTC – Sept. 1991-Nov.1993.

-Employed as Case Investigator and Auditor to review, audit and write up cases on failed Financial Institutions. Cases were written on Appraisals, Loan Approval, Loan Management and bank's practices and procedures. Claims were made on Error/Omissions Policies and Officers/Directors.

Major Achievement – Wrote up two cases on failed banks presented to FDIC attorneys for action.

Vice President Controller; Consolidated Bank, N.A. March 1986 – Sept. 1991

-Responsible for GAAP Accounting and Financial Reporting of Bank Holding Company and Subsidiaries including a major Bank with seven locations and a Data Processing Center.

- Functions included: consolidation and Reporting to FDIC and Federal Reserve Bank, Annual Budgets, Monthly Operational Meetings, Annual Audits and Year End Tax Reporting Package – client prepared work-papers.

- Assisted in operation of Other Real Estate Owned Department – “take-over” functions of foreclosed commercial properties – Hotels, Office Buildings, Shopping Centers, etc.

Major Achievements – Implementation of new GAAP Ruling on recognition of loan fees and cost.

- Bringing in-house all client prepared work-papers for Annual Audit and Taxes.

Controller/Financial Officer: International Housing Ltd. Nov. 1981 – March 1986.

Nicholas Kyriakides

1030 Washington Street Hollywood, Florida 33019 • 561.329.3209 • nicholaskyriakides@gmail.com

PROFESSIONAL EXPERIENCE

Miami Dade College-School of Business

Miami, FL

Adjunct Faculty

Present

- Instructor; Principles of Marketing, presented with a hands on approach whereby students play the roll of Marketing Executives

NET TALK.com Inc.

Miami, FL

Director of Marketing

Present

- Coordinating marketing efforts for venture backed development stage enterprise
- Developing advertising model utilizing nationwide infomercials, print and digital media

AGORAZ.com LLC

Miami, FL

Principal

Present

- Founded and developed an internet application for a socially-driven marketplace
- Development manager for business strategy and framework of the application in its entirety
- Solicited Adorno & Yoss LLP as minority partner and general company counsel
- Formulated partnership with Miami Dade College School of Computer and Engineering Technologies to provide back-end system architecture, as well as, integrating project development process into the curriculum of current students
- Developed an overall project management strategy that provides maximum efficiency with minimal face-to-face interaction, based on object oriented procedures and thorough systems logic

Interlink Global Corp.

Miami, FL

Director of Business Development

2005-2008

- Traveled frequently to South America developing interconnection VoIP agreements
- As project manager, developed Satellite Services business by providing connectivity to call centers in Guyana, Venezuela, and Colombia from the Interlink data center in Miami
- Acted as South American liaison between corporate office in Miami and wholly owned subsidiaries, New Global Telecom Venezuela, S.A. and MetroIP Colombia, S.A. while living on location
- Prepared quarterly presentations of new business progress

Wings Bar and Grille Restaurant

Athens, Greece

General Manager

2003-2004

- Assisted owners in the start-up of an American restaurant
- Managed the day-to-day operations, planning, payroll and employment contracts
- Negotiated vendor pricing and developed additional revenue streams within the operation

PERSONAL PROFILE

- Bilingual (English/Spanish), conversant in Greek and obtained meaningful work experience while traveling abroad
- Ability to interface with different levels of personnel and diverse groups as part of a team or project lead
- Detail and profit-oriented to establish effective scope management processes with strict regard for deadlines
- Proven ability to use quantitative and qualitative research to identify, analyze, repair and solve problems
- Technical skills include proficiency in the majority of all Windows offerings and the potential to master new programs
- Volunteer at Best Buddies International-Citizens program-mentoring individuals with mental/physical disabilities

EDUCATION

Nova Southeastern University

Ft. Lauderdale, FL

Master of Business Administration, GPA 3.9

June 2006

Florida State University

Tallahassee, FL

Bachelor of Science, Finance

April 2005

Bachelor of Science, Multinational Business Operations

**SECRETARY OF STATE
DOCUMENTATION**



DATE	DOCUMENT ID	DESCRIPTION	FILING	EXPED	PENALTY	CERT	COPY
02/13/2009	200904302364	FOREIGN LICENSE/FOR-PROFIT (FLF)	125.00	.00	.00	.00	.00

Receipt

This is not a bill. Please do not remit payment.

NICK KYRIAKIDES
NET TALK.COM, INC
1100 NW 163 D
N. MIAMI, FL 33169

**STATE OF OHIO
CERTIFICATE**

Ohio Secretary of State, Jennifer Brunner

1836017

It is hereby certified that the Secretary of State of Ohio has custody of the business records for

NET TALK.COM, INC.

and, that said business records show the filing and recording of:

Document(s)

Document No(s):

FOREIGN LICENSE/FOR-PROFIT

200904302364

Authorization to transact business in Ohio is hereby given, until surrender, expiration or
cancellation of this license.



United States of America
State of Ohio
Office of the Secretary of State

Witness my hand and the seal of the
Secretary of State at Columbus, Ohio
this 12th day of February, A.D. 2009

Ohio Secretary of State

State of Florida

Department of State

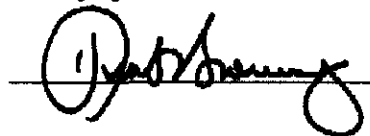
I certify from the records of this office that NET TALK.COM, INC. is a corporation organized under the laws of the State of Florida, filed on May 1, 2006.

The document number of this corporation is P06000061539.

I further certify that said corporation has paid all fees due this office through December 31, 2008, that its most recent annual report was filed on September 11, 2008, and its status is active.

I further certify that said corporation has not filed Articles of Dissolution.

*Given under my hand and the Great Seal of
Florida, at Tallahassee, the Capital, this the
Fifteenth day of December, 2008*



Secretary of State



Authentication ID: 800139024348-121508-P06000061539

To authenticate this certificate, visit the following site, enter this ID, and then follow the instructions displayed.

<https://efile.sunbiz.org/certauthver.html>

FLORIDA DEPARTMENT OF STATE DIVISION OF CORPORATIONS

[Home](#)[Contact Us](#)[E-Filing Services](#)[Document Searches](#)[Forms](#)[Help](#)[Previous on List](#)[Next on List](#)[Return To List](#)[Events](#)[Name History](#)

Detail by Entity Name

Florida Profit Corporation

NET TALK.COM, INC.

Filing Information

Document Number P06000061539

FEI Number 204830633

Date Filed 05/01/2006

State FL

Status ACTIVE

Last Event AMENDMENT AND NAME CHANGE

Event Date Filed 09/10/2008

Event Effective Date NONE

Principal Address

1100 NW 163 DR
SUITE B-4
MIAMI FL 33169 US

Changed 02/06/2009

Mailing Address

1100 NW 163 DR
MIAMI FL 33169 US

Changed 09/10/2008

Registered Agent Name & Address

BUSH ROSS REGISTERED AGENT SERVICES, LLC
1801 NORTH HIGHLAND AVENUE
TAMPA FL 33602 US

Name Changed: 04/28/2008

Address Changed: 04/28/2008

Officer/Director Detail

Name & Address

Title PSD

KYRIAKIDES, ANASTASIOS
1100 NW 163 DR
MIAMI FL 33169 US

Title VPD

HOSFELD, KENNETH
1100 NW 163 DR
MIAMI FL 33169 US

Title CFOD

RODRIGUEZ, BILL
1100 NW 163 DR
MIAMI FL 33169

Title CTOD

MANZEWITSCH, LEO
1100 NW 163 DR
MIAMI FL 33169

Annual Reports**Report Year Filed Date**

2008	01/18/2008
2008	09/11/2008
2009	02/06/2009

Document Images02/06/2009 – ANNUAL REPORT[View image in PDF format](#)09/11/2008 – ANNUAL REPORT[View image in PDF format](#)09/10/2008 – Amendment and Name Change[View image in PDF format](#)01/18/2008 – ANNUAL REPORT[View image in PDF format](#)04/24/2007 – Amendment[View image in PDF format](#)01/23/2007 – ANNUAL REPORT[View image in PDF format](#)10/13/2006 – Amendment[View image in PDF format](#)05/01/2006 – Domestic Profit[View image in PDF format](#)**Note:** This is not official record. See documents if question or conflict.[Previous on List](#) [Next on List](#) [Return To List](#)[Events](#)[Name History](#) [Entity Name Search](#)

INTERCONNECTION DOCUMENTATION
In support of Affidavit

<kenneth.hosfeld@nettalk.com>

03/10/2009 10:36 AM

Please respond to
<kenneth.hosfeld@nettalk.com>

management/MIDB/Verizon@VZNotes

<nick@nettalk.com>,

cc<anthony@nettalk.com>, "Leo V\ntalk\"

<leo.manzewitsch@nettalk.com>

Subject: Formal Request to start negotiations

TO:

Manager - Contract Management
Verizon Wholesale Markets
600 Hidden Ridge
HQEWMNOTICES-CM
Irving, TX 75038

Date: March 10, 2009

Subject: Formal Request

Dear Sirs,

Our company is:

Nettalk .COM, Inc.

1100 NW 163rd Drive

North Miami Beach FL 33169

Tel: 305-621-1200

We herewith formally request initiation of negotiations under the Telecommunications Act of 1996 to enter into and sign an interconnection agreement between our companies.

Sincerely

Kenneth Hosfeld

3/10/2009

EVP

Nettalk .COM, Inc.

kenneth.hosfeld@nettalk.com

Nick Kyriakides

From: Kenneth Hosfeld [kenneth.hosfeld@nettalk.com]
Sent: Tuesday, March 10, 2009 12:17 PM
To: contract.management@verizon.com
Cc: anthony@nettalk.com; leo.manzewitsch@nettalk.com; nick@nettalk.com
Subject: RE: Formal Request to start negotiations (Nettalk .COM, Inc.)

Dear Kathleen,

We are a facilities based CLEC with licenses and/or pending licenses in the states as indicated on the attached spreadsheet. On that sheet, awarded means we are already a CLEC, and pending means the applications are in but we have not yet been awarded licenses.

We are interested in wholesale as well as traditional telco interconnect agreements with reciprocal comp in all of the states indicated on the attached spread sheet.

I look forward to receiving the draft contracts.

Sincerely,
Kenneth Hosfeld
EVP
NetTalk .COM, Inc.
kenneth.hosfeld@nettalk.com

From: kathleen.robertson@core.verizon.com [mailto:kathleen.robertson@core.verizon.com] **On Behalf Of** contract.management@verizon.com
Sent: Tuesday, March 10, 2009 11:44 AM
To: kenneth.hosfeld@nettalk.com
Cc: anthony@nettalk.com; leo.manzewitsch@nettalk.com; nick@nettalk.com
Subject: Re: Formal Request to start negotiations (Nettalk .COM, Inc.)

Kenneth,

Verizon is in receipt of your request. Please advise (1) if Nettalk .COM, Inc. is already (or intends to become) a registered CLEC, ILEC, or CMRS provider, (2) what services you are requesting to negotiate, and (3) which state(s) you are interested in negotiating in. Once I have this information, I can provide you the appropriate draft templates for review.

Thank you!

Kathy

Kathy Robertson
Manager-Contract Management
☐ "Kenneth Hosfeld" <kenneth.hosfeld@nettalk.com>

"Kenneth Hosfeld"

To contract

3/10/2009

Nick Kyriakides

From: Kenneth Hosfeld [kenneth.hosfeld@nettalk.com]
Sent: Tuesday, March 10, 2009 11:37 AM
To: contract.management@verizon.com
Cc: nick@nettalk.com; anthony@nettalk.com; 'Leo (nettalk)'
Subject: Formal Request to start negotiations

TO:
Manager - Contract Management
Verizon Wholesale Markets
600 Hidden Ridge
HQEWMNOTICES-CM
Irving, TX 75038

Date: March 10, 2009

Subject: Formal Request

Dear Sirs,

Our company is:

Nettalk .COM, Inc.
1100 NW 163rd Drive
North Miami Beach Fl. 33169
Tel: 305-621-1200

We herewith formally request initiation of negotiations under the Telecommunications Act of 1996 to enter into and sign an interconnection agreement between our companies.

Sincerely

Kenneth Hosfeld
EVP
Nettalk .COM, Inc.
kenneth.hosfeld@nettalk.com

3/10/2009

Nick Kyriakides

From: Kenneth Hosfeld [kenneth.hosfeld@nettalk.com]
Sent: Tuesday, March 10, 2009 1:28 PM
To: negotiation.request@mail.sprint.com
Cc: anthony@nettalk.com; leo.manzewitsch@nettalk.com; ouzo50@aol.com; nick@nettalk.com
Subject: Negotiation Request form

Please find attached the Negotiation Request form as well as a supplemental list with our current OCN's, and the Master OCN for the company.

We look forward to receiving your draft contracts.

Kenneth Hosfeld
EVP
NetTalk .COM, Inc.
kenneth.hosfeld@nettalk.com

3/10/2009



March 10, 2009
Date (m/d/yyyy)

See attached Excel list
CLEC 4-Digit Operating Company Number (OCN)

NetTalk .COM, Inc

Certified name of the Carrier

Is your company affiliated with any other Telecommunications Company? ☐ Yes ☒ No

If so, please provide the name of the affiliated company.

Kenneth Hosfeld

Carrier contact name

1100 NW 163rd Drive

Headquarters address (also used for official notices)

Miami, FL 33169

City, State, Zip

(305) 621-1200 ext. 102

Carrier contact telephone number

kenneth.hosfeld@nettalk.com

Contact email address

Represented by outside consultant and/or attorney? ☐ Yes ☒ No If the answer is "Yes" please continue.

Consultant and/or attorney name and firm name () - ext.

Consultant and/or attorney address Consultant and/or attorney email address

City, State, Zip

Services planned (check all that apply):

☒ Interconnection ☐ Resale ☐ UNE ☐ Collocation

Please check the type of agreement requested:

☐ Wireless Interconnection ☐ CLEC Interconnection, Collocation and Resale
☐ Traffic termination only ☐ MFN (please list below)
☐ Resale only ☐ Amendment
☐ Inside Wire Maintenance ☒ Other (please describe) Facilities based CLEC interconnection

State	Check all applicable	Forecasted market rollout date	Name of Agreement to opt-in to (if applicable)
FL	X	MAY	
IN	X	MAY	
KS	X	MAY	
MO			
MN	X	MAY	
NC	X	MAY	
NE	X	MAY	
NJ			
NV			
OH	X	MAY	
OR	X	MAY	
PA			
SC			
TN			
TX	X	MAY	
VA			
WA	X	MAY	
WY	X	MAY	

Please return to Sprint by return receipt e-mail: negotiation.request@mail.sprint.com
Attention: Sprint CLEC Negotiation Team



January 14, 2009

Kenneth Hosfeld
EVP
NetTalk.Com Incorporated
1100 NW 163rd Drive
Suite B-4
North Miami Beach, FL 33169

Re: NetTalk.Com Incorporated, Request to Negotiate

Dear Kenneth Hosfeld:

On January 09, 2009, AT&T received your letter dated January 08, 2009, via facsimile, in which NetTalk.Com Incorporated ("NetTalk") requests commencement of negotiations in compliance with our mutual good faith obligations under the Telecommunications Act of 1996. Your letter states that NetTalk desires an Interconnection Agreement in the State(s) of Alabama, Arkansas, Florida, Georgia, Illinois, Indiana, Kansas, Kentucky, Missouri, Texas, and Wisconsin.

To facilitate any upcoming negotiations, I have signed and enclosed for your consideration two copies of our Mutual Confidentiality and Nondisclosure Agreement, which covers those items that are subject to Sections 251 and 252 of the Telecommunications Act of 1996 ("the Act"). Please sign both documents and return one original to me.

Your letter states that NetTalk also desires a Local Wholesale Complete Commercial Agreement in the State(s) of Alabama, Arkansas, Florida, Georgia, Illinois, Indiana, Kansas, Kentucky, Missouri, Texas, and Wisconsin. NetTalk must have an approved Interconnection Agreement, UNE OCN's for all States requested, and a completed CLEC profile prior to receiving a signature ready Local Wholesale Complete Commercial Agreement.

Please note that AT&T offers a separate Transit Traffic Service Agreement that is not a part of the Section 251/252 agreement or negotiations process. It is AT&T's position that transit traffic service is not a 251(b) or (c) requirement and that negotiations for transiting rates, terms and conditions between AT&T and NetTalk should take place independently of 251/252 negotiation and arbitration process. If you will be utilizing AT&T's transiting services, please contact your negotiator to discuss the Transit Traffic Service Agreement.

Enclosed for your consideration are two copies of our Nondisclosure Agreement which covers those items that are not subject to Sections 251, 252, 271, and/or any state law counterpart; or are not subject to any other provision of the Communications Act of 1934, as amended ("Act"). Please sign both documents and return one original to me.

Thank you for including a copy of NetTalk's certification in Arkansas, Florida, Indiana, Illinois, Kansas, Kentucky, and Texas, along with documentation of its ACNA and OCN for the State of Florida.

In order to ensure that AT&T prepares the Interconnection Agreement accurately, please provide the following items:

- (1) Certification as a CLEC for Alabama, Georgia, Missouri, and Wisconsin.
- (2) Registration with the Secretary of State's office, showing its type of entity and company name for Alabama, Arkansas, Florida, Georgia, Illinois, Indiana, Kansas, Kentucky, Missouri, Texas, and Wisconsin. Please ensure that the name on state certification, and the name registered with secretary of state's office are the same. Unfortunately, if they do not match AT&T will not be able to execute the Agreement.
- (3) Documentation from NECA showing your company's Operating Company Number(s) (OCN) for the States of Alabama, Arkansas, Georgia, Illinois, Indiana, Kansas, Kentucky, Missouri, Texas, and Wisconsin.

OCNs are also known as company codes and AECNs (Alternate Exchange Carrier Numbers) and are company identifiers assigned by the National Exchange Carrier Association (NECA). In accordance with the industry standards as defined by NECA, AT&T requires Competitive Local Exchange Carriers (CLECs) wishing to conduct business in any of the AT&T-owned ILEC territories to establish separate Operating Company Numbers (OCNs) for Resale and/or Facility-Based OCNs prior to provisioning services under a Resale or Interconnection Agreement (ICA) entered into with AT&T or any AT&T-Owned ILEC. You may contact NECA at the following address or website to obtain an OCN:

80 South Jefferson Road
Whippany, NJ 07981-1009
(800) 228-8597
Fax: (973) 884-8469
http://www.neca.org/source/NECA_BusinessSolutions_4452.asp

(4) In addition, please complete the enclosed Confidential Credit Application and fax it to (404) 949-1699.

AT&T adopted the FCC's interim ISP terminating compensation plan ("FCC Plan") pursuant to the *Order on Remand and Report and Order, In the Matter of the Local Competition Provisions in the Telecommunications Act of 1996: Inter-carrier Compensation for ISP-bound Traffic*, CC Dockets No. 96-98 and 99-68 (rel. April 27, 2001) ("ISP Compensation Order"). AT&T proposes the Appendix Reciprocal Compensation (After FCC Order No. 01-131, Agreeing to Exchange Only ISP-Bound traffic at the FCC Rates in Certain States, Where Applicable), to contractualize the FCC's Plan for ISP-bound traffic between our companies. Alternatively, AT&T is also making available an appendix entitled the Appendix Reciprocal Compensation (After FCC Order No. 01-131, Agreeing to Exchange all ISP-Bound and Section 251(b)(5) Traffic at the FCC Rates in Certain States, Where Applicable). AT&T offers this appendix as an alternative for carriers who desire to extend the FCC's Plan rates to all Section 251(b)(5) traffic and ISP-bound traffic.

As a certificated telecommunications provider doing business in Texas, CLECs are required by law to comply with Chapter 283 of the Texas Local Government Code and the reporting and compensation requirements of Subchapter R of the P.U.C. Substantive Rules – Chapter 26, Applicable to Telecommunications Service Providers. In accordance with P.U.C. Substantive Rule § 26.467(k)(4), Southwestern Bell Telephone Company d/b/a AT&T Texas will request adequate proof, through execution of an Adequate Proof Agreement, of your intent to report your access lines to the Texas Public Utility Commission and remit the related payments to municipalities.

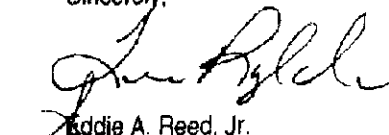
AT&T Texas will comply with P.U.C. Substantive Rules by enclosing the Adequate Proof Agreement with NetTalk's signature-ready Agreement. Please sign and return with the executed signature pages of the Agreement.

Please note that in responding to your request for negotiations under Sections 251/252 of the Act and providing any proposed contract terms in connection with this response or in our upcoming 251/252 negotiations, AT&T does not waive, but instead expressly reserves, all of its rights, remedies, and arguments. Accordingly, AT&T reserves the right to withdraw, revise or otherwise modify its proposed provisions prior to the provisions being incorporated into an approved and effective interconnection agreement between the Parties.

Betty Byrd will be the AT&T Lead Negotiator assigned to NetTalk. She may be reached at 404-927-7896. Please direct any questions or concerns you may have to Betty.

AT&T looks forward to working with you to meet your business needs.

Sincerely,



Eddie A. Reed, Jr.

Enclosures



Manager-Interconnection Agreements
4 SBC Plaza, Room 930.03
Dallas, Texas 75202
AT&T Wholesale Contract Management
214 464-0860

Att: Jeff Johnson,

Date: 02/25, 2009

Dear Mr. Johnson,

Please find attached 2 copies of the ATT/NetTalk .Com Interconnection agreements and documents duly signed and dated.

Please return one signed agreement set to us.

Sincerely,

Kenneth Hosfeld

EVP NetTalk .Com, Inc.

January 26, 2009
Sent via UPS

Eddie Reed Jr.
Dir. Interconnection Agreements
311 S. Akard Rm. 940.01
Dallas, TX 75202

Re: NET TALK.COM, INC. item request

Dear Eddie Reed:

Enclosed is the information you requested to prepare the Interconnection Agreement.

- (1) CLEC certifications for Alabama, Georgia, Wisconsin (this week), Missouri are still pending.
- (2) Please refer to Secretary of State documents enclosed.
- (3) NECA codes being requested
- (4) Confidential Credit Application enclosed

Let us know if you need any further documentation. I will let you know about the NECA (OCN) numbers.

Thanks,

Kenneth Hosfeld

Enclosures

SAMPLE BILL

ABC Global
Corp
5166 N 52nd St. Suite 3
Miami FL 33169

Page
Account Number
Billing Date
Payment Web Site

1 of 1
305-555-6666 00147
16-Sep-08
nettalk.com



Monthly Statement

Bill-At-A-Glance

Total Amount Due \$1,450.83

Detail of Payments and Adjustments

Item No.	Date	Description	Adjustments	Payments
1.	26-Aug	Payment		470.92
2.	17-Sep	Late Payment Charge	15.00	
3.	17-Sep	Late Payment Charge - Interest	0.16	
Totals			15.16	0.00

Plans and Services

Billing Summary

Questions? Call:	Page	
Plans and Services	1	293.12
1-888-261-2007		
Pin: 0447		
Repair Service		
1-888-261-2250		
netTalk Long Distance Service	2	169.23
Total Current Charges		462.35

Promotions and Discounts

Item No.	Description	
4.	Key Customer Reward	65.02CR

Monthly Service - Sept 17 thru Oct. 15

Item No.	Description	Quantity	
5.	Complete Choice 6 Lines	1	254.00
	Business Line		
	3Way Calling		
	Call Forwarding		
	Rollover Service		
	Repeat Dailing		
	Call return		
	Caller ID Name Number Delivery		
	Anonymous Call Blocking		

Additions and Changes to Service

This section of your bill reflects charges and credits resulting from account activity

Item No.	Description	Quantity	Monthly Rate	Amount Billed
----------	-------------	----------	--------------	---------------

News You Can Use Summary

-Prevent Disconnect -Carrier Information
-Do not Call -Payment Options
-900 # Information

Surcharges and Other Fees

Item No.	Description	Quantity	
6.	Federal Subscriber Line Charge	8	40.98
7.	Federal Universal Svc. Fee-Mult	6	6.06
Total Surcharges and Other Fees			47.04

FINANCIAL STATEMENTS

INDEX TO FINANCIAL STATEMENTS

NETTALK.COM, INC.

Report of Independent Registered Public Accounting Firm	F-2
Balance Sheet as of September 30, 2008 and 2007	F-3
Statements of Operations for the years ended September 30, 2008 and 2007	F-4
Statements of Changes in Stockholders' Equity (Deficit) for the years ended September 30, 2008 and 2007	F-5
Statements of Cash Flows for the years ended September 30, 2008 and 2007	F6-F7
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Financial Statement Schedules have been omitted from this Registration Statement since they are not required under Rules 8-04 and 8-05 of Regulation S-X.

REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

To the Board of Directors and Stockholders of
NetTalk.com, Inc.
Miami, Florida

We have audited the accompanying balance sheet of NetTalk.com, Inc. as of September 30, 2008 and 2007 and the related statement of operations, stockholders' deficit, and cash flows for the years then ended and for the period from May 1, 2006 (inception) to September 30, 2008. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with the standards of the Public Company Accounting Oversight Board (United States). Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement. The Company is not required to have, nor were we engaged to perform an audit of its internal control over financial reporting. Our audits included consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of NetTalk.com, Inc. as of September 30, 2008 and 2007, and the results of their operations, changes in their stockholders' deficit and their cash flows for the years then ended and for the period from May 1, 2006 (inception) to September 30, 2008, in conformity with accounting principles generally accepted in the United States of America.

The accompanying financial statements have been prepared assuming that the Company will continue as a going concern. As shown in the financial statements and discussed in Note 3 of the accompanying financial statements, the Company has incurred significant recurring losses from operations since inception and is dependent on outside sources of financing for continuation of its operations. These factors raise substantial doubt about the Company's ability to continue as a going concern.

/s/ KBL,LLP

Tampa, Florida
December 18, 2008

NETTALK.COM, INC.
(A Development Stage Enterprise)
BALANCE SHEET

	<u>September 30,</u>	
	<u>2008</u>	<u>2007</u>
Assets		
Current asset:		
Cash and cash equivalents	\$ 342,793	\$ -
Assets of discontinued business	-	34,988
Total current asset	<u>342,793</u>	<u>34,988</u>
Telecommunications equipment and other property, net	749,767	-
Intangible assets, net	832,743	-
Deferred financing costs and other assets	23,730	-
Total assets	<u>\$ 1,949,033</u>	<u>\$ 34,988</u>
LIABILITIES AND STOCKHOLDERS' DEFICIT		
Current liabilities:		
Accounts payable	\$ 13,753	\$ -
Accrued expenses	10,000	-
Liabilities of discontinued business	-	221,116
Total current liabilities	<u>23,753</u>	<u>221,116</u>
Long-term liabilities:		
Senior secured convertible debentures (\$1,500,000 face value)	1,520,415	-
Derivative liabilities	563,400	-
Total liabilities	<u>2,107,568</u>	<u>221,116</u>
Commitments and contingencies (Note 9)		
Stockholders' deficit		
Preferred stock, \$.001 par value, 10,000,000 shares authorized, none designated or issued	-	-
Common stock, \$.001 par value, 300,000,000 shares authorized, 8,749,800 issued and outstanding	8,750	600
Additional paid-in capital	2,337,475	308,125
Accumulated deficit during the development stage	(2,504,760)	(494,853)
Total stockholders' deficit during the development stage	<u>(158,535)</u>	<u>(186,128)</u>
Total liabilities and stockholders' deficit	<u>\$ 1,949,033</u>	<u>\$ 34,988</u>

The accompanying notes are an integral part of the financial statements

NETTALK.COM, INC.
(A Development Stage Enterprise)
STATEMENTS OF OPERATIONS

	Year Ended September 30,		For the period From Inception (May 1, 2006) Through September 30,
	<u>2008</u>	<u>2007</u>	<u>2008</u>
Compensation and benefits (including \$1,500,000 share based payment)	1,544,701	-	1,544,701
Professional fees (including \$537,500 share based payment)	562,500	-	562,500
Depreciation and amortization	14,625	-	14,625
General and administrative expense	49,737	-	49,737
	<u>(2,171,563)</u>	<u>-</u>	<u>(2,171,563)</u>
Loss from continuing operations	(2,171,563)	-	(2,171,563)
Other income and expense:			
Interest expense	(25,470)	-	(25,470)
Derivative expense	(7,800)	-	(7,800)
Interest income	765	-	765
	<u>(32,505)</u>	<u>-</u>	<u>(32,505)</u>
Loss from continuing operations before benefit for income taxes	(2,204,068)	-	(2,204,068)
Benefit for income taxes	<u>8,033</u>	<u>-</u>	<u>8,033</u>
Loss from continuing operations	(2,196,035)	-	(2,196,035)
Discontinued operations (Note 11)			
Income (loss) from discontinued operations (including gain on disposal of equipment of \$168,083 in 2008)	<u>186,128</u>	<u>(446,496)</u>	<u>(308,725)</u>
Net loss	<u>\$ (2,009,907)</u>	<u>\$ (446,496)</u>	<u>(2,504,760)</u>
Net loss per share:			
<u>Continuing Operations:</u>			
Basic and diluted	<u>\$ (2.10)</u>	<u>\$ -</u>	
Weighted average shares, basic and diluted	<u>1,046,375</u>	<u>599,800</u>	
<u>Discontinued Operations:</u>			
Basic	<u>\$ 0.18</u>	<u>\$ (0.74)</u>	
Diluted	<u>\$ 0.04</u>	<u>\$ (0.74)</u>	
Weighted average shares, basic	<u>1,046,375</u>	<u>599,800</u>	
Weighted average shares, diluted	<u>4,966,822</u>	<u>599,800</u>	

The accompanying notes are an integral part of the financial statements.

NETTALK.COM, INC.
(A Development Stage Enterprise)
STATEMENTS OF STOCKHOLDERS' DEFICIT

	<u>Preferred Stock</u> <u>Number of</u> <u>Shares</u>	<u>Amount</u>	<u>Common Stock</u> <u>Number of</u> <u>Shares</u>	<u>Amount</u>	<u>Additional</u> <u>Paid-In Capital</u>	<u>Deficit Accumulated</u> <u>During the</u> <u>Development Stage</u>	<u>Total</u> <u>Stockholders'</u> <u>Deficit</u>
Balance at May 1, 2006 (date of inception)	-	\$ -	-	\$ -	-	\$ -	\$ -
Issuance of common shares for cash	-	-	200	-	10,000	-	10,000
Issuance of common shares for business plan and industry knowledge	-	-	200	-	10,000	-	10,000
Issuance of common shares for cash	-	-	8	-	200	-	200
Net loss	-	-	-	-	-	(48,357)	(48,357)
Balance at September 30, 2006	-	-	408	-	20,200	(48,357)	(28,157)
Issuance of common shares and warrants for cash	-	-	576,850	577	276,473	-	277,050
Costs and fees associated with private placement offering	-	-	22,950	23	11,452	-	11,475
Net loss	-	-	-	-	-	(446,496)	(446,496)
Balance at September 30, 2007	-	-	600,208	600	308,125	(494,853)	(186,128)
Cancellation of founder's shares	-	-	(408)	-	-	-	-
Issuance of common shares to officers	-	-	6,000,000	6,000	1,494,000	-	1,500,000
Issuance of common shares for consulting fees	-	-	2,150,000	2,150	535,350	-	537,500
Net loss	-	-	-	-	-	(2,009,907)	(2,009,907)
Balance at September 30, 2008	-	\$ -	8,749,800	\$ 8,750	\$ 2,337,475	(2,504,760)	\$ (158,535)

The accompanying notes are an integral part of the financial statements.

NETTALK.COM, INC.
(A Development Stage Enterprise)
STATEMENTS OF CASH FLOWS

	Year Ended September 30,		For the period From Inception (May 1, 2006) Through September 30, 2008
	<u>2008</u>	<u>2007</u>	
<u>Cash flows from operating activities:</u>			
Net loss	\$ (2,009,907)	\$ (446,496)	(2,504,760)
Adjustments to reconcile net loss to cash used in operating activities			
Depreciation expense	6,404	-	6,404
Amortization	8,221	-	8,221
Amortization finance costs	668	-	668
Amortization premium on debentures	(588)	-	(588)
Fair value adjustments to derivatives	7,800	-	7,800
Issuance of common stock to officers	1,500,000	-	1,500,000
Issuance of common stock for consulting services	537,500	-	537,500
Gain on sale of fixed assets	(168,083)	-	(168,083)
Discontinued operations, net	(23,045)	-	(23,045)
Expensed finance costs	14,802	-	14,802
Deferred income taxes	(8,033)	-	(8,033)
Discontinued operations	-	94,865	94,865
Changes in assets and liabilities:			
Changes in operating liabilities	23,753	-	23,753
Net cash used in operating activities	\$ <u>(110,508)</u>	\$ <u>(351,631)</u>	<u>(510,496)</u>
<u>Cash flows used in Investing Activities:</u>			
Acquisition of assets from Interlink Asset Group, net	448,300	-	448,300
Proceeds from sale of business	85,812	-	85,812
Net cash used in investing activities	\$ <u>534,112</u>	\$ <u>-</u>	<u>534,112</u>
<u>Changes in net assets – discontinued operations:</u>			
Operating activities	\$ (80,811)	71,410	1,856
Investing activities	-	(79,818)	(95,419)
Financing activities	-	360,039	412,740
Net cash provided by discontinued operations	\$ <u>(80,811)</u>	\$ <u>351,631</u>	<u>319,177</u>
Net increase (decrease) in cash	342,793	-	342,793
Cash and equivalents, beginning	\$ -	\$ -	\$ -
Cash and equivalents, ending	\$ <u>342,793</u>	\$ <u>-</u>	\$ <u>342,793</u>

The accompanying notes are an integral part of the financial statements.

NETTALK.COM, INC.

(A Development Stage Enterprise)
STATEMENTS OF CASH FLOW (CONTINUED)

	<u>Year Ended September 30,</u>		For the period From Inception (May 1, 2006) Through September 30, 2008
	<u>2008</u>	<u>2007</u>	
<u>Supplemental disclosures</u>			
Cash paid for interest	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
Cash paid from income taxes	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
<u>Supplemental disclosures for non-cash items:</u>			
Stock issued for consulting services	\$ <u>537,500</u>	\$ <u>-</u>	\$ <u>537,500</u>
Stock issued to officers	\$ <u>1,500,000</u>	\$ <u>-</u>	\$ <u>1,500,000</u>
Property and equipment – addition	\$ <u>756,171</u>	\$ <u>-</u>	\$ <u>756,171</u>
Intangible assets – addition	\$ <u>840,964</u>	\$ <u>-</u>	\$ <u>840,964</u>
Issuance of debentures	\$ <u>1,020,414</u>	\$ <u>-</u>	\$ <u>1,020,414</u>
Issuance of Warrants	\$ <u>563,400</u>	\$ <u>-</u>	\$ <u>563,400</u>
Stock issued for note receivable	\$ <u>-</u>	\$ <u>15,000</u>	\$ <u>15,000</u>
Stock issued to placement agent	\$ <u>-</u>	\$ <u>11,457</u>	\$ <u>11,457</u>

The accompanying notes are an integral part of the financial statements.

NET TALK.COM, INC.
(A Development Stage Enterprise)
NOTES TO FINANCIAL STATEMENTS
Years Ended September 30, 2008 and 2007

Note 1 - Organization and Basis of Presentation:

NetTalk.com, Inc. ("NetTalk" or the "Company") was incorporated on May 1, 2006 under the laws of the State of Florida.

We are engaged in the development of products and services for the use of Voice over Internet Protocol ("VoIP"). Our applications of VoIP technology are intended to allow principally consumers to make phone calls over a broadband Internet connection instead of using a regular (or analog) phone line. At this time, our main product under development is the TK 6000, which is designed to allow our future customers full mobile flexibility by being able to transport the VoIP interface anywhere the customer has an internet connection.

We are currently in the development stage, as that term is defined in Statement of Accounting Standards No. 7, Accounting and Reporting by Development Stage Enterprises (SFAS 7). During this stage of our development, we are devoting substantially all of our efforts in developing the TK 6000 product and service offerings and the methods of addressing related markets where we will deploy this product. We are also engaged in developing our business infrastructure and we are seeking capital to support the further development and deployment of our product. We currently project that our product will commence beta testing during March of 2009 and will enter revenue generation status thereafter.

Note 2 - Summary of Significant Accounting Policies:

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires our management to make estimates and assumptions that affect the amounts reported in the financial statements and footnotes. Significant estimates inherent in the preparation of our financial statements include developing fair value measurements upon which to base our accounting for acquisitions of intangible assets and issuances of financial instruments, including our common stock. Our estimates also include developing useful lives for our tangible and intangible assets and cash flow projections upon which we determine the existence of, or the measurements for, impairments. In all instances, estimates are made by competent employees under the supervision of management, based upon the current circumstances and the best information available. However, actual results could differ from those estimates.

Risk and Uncertainties

Our future results of operations and financial condition will be impacted by the following factors, among others: dependence on the worldwide telecommunication markets characterized by intense competition and rapidly changing technology, on third-party manufacturers and subcontractors, on third-party distributors in certain markets, on the successful development and marketing of new products in new and existing markets. Generally, we are unable to predict the future status of these areas of risk and uncertainty. However, negative trends or conditions in these areas could have an adverse affect on our business.

NET TALK.COM, INC.
(A Development Stage Enterprise)
NOTES TO FINANCIAL STATEMENTS
Years Ended September 30, 2008 and 2007

Note 2 - Summary of Significant Accounting Policies (Continued):

Revenue Recognition

We are in our development stage and have not generated revenue on our principal product offering, the TK 6000. We are currently projecting revenue commencing after March 2009. The content and terms of our revenue producing arrangements is currently under development. Upon generating sales of our products, we will recognize revenue when the arrangement is evidenced, the price is fixed or determinable, we have delivered our products and services and collectability is reasonably assured. Our offering will consist of both customer premise equipment ("CPE") and telephony services. That is, a multi-element revenue producing arrangement. Revenue recognition accounting for multi-element revenue producing arrangements is provided in EITF 00-12 Revenue Arrangements with Multiple Deliverables ("EITF 00-12") and other interpretive guidance. Generally, revenue arrangements with multiple deliverables will require allocation of the aggregate revenue stream to the individual elements, usually based upon relative fair values. Upon allocation under this methodology, principles of revenue recognition are applied to each component. Accordingly, when we commence revenue generation, we will likely have multiple forms of revenue, including products and services.

Cash and Cash Equivalents

We consider all highly liquid cash balances and debt instruments with an original maturity of three months or less to be cash equivalents. We maintain cash balances only in domestic bank accounts, which at times, may exceed federally insured limits. Notwithstanding, the current economic environment has significantly affected all financial institutions and, accordingly, the risk of loss due to excessive deposits is very high at this time. We manage our risk by assessing the ratings of financial institutions that we currently use.

Telecommunications Equipment and Other Property

Telecommunications equipment and other property are recorded at our cost (see Note 4). We depreciate these assets using the straight-line method over lives that we believe the assets will have utility. Our expenditures for additions, improvements and renewals are capitalized, while normal expenditures for maintenance and repairs are charged to expense.

Intangible Assets

Our intangible assets were acquired in connection with the asset acquisition, more fully described in Note 4. As noted therein, these assets were not recorded in connection with a business combination, as that term is defined in Statements on Financial Accounting Standards No. 141 Accounting for Business Combinations. Rather, these intangible assets were recorded at our acquisition cost, which encompassed estimates of their respective and their relative fair values, as well as estimates of the fair value of consideration that we issued. We amortized our intangible assets using the straight-line method over lives that are predicated on contractual terms or over periods we believe the assets will have utility.

NET TALK.COM, INC.
(A Development Stage Enterprise)
NOTES TO FINANCIAL STATEMENTS
Years Ended September 30, 2008 and 2007

Note 2 - Summary of Significant Accounting Policies (Continued):

Impairments and Disposals

We evaluate our tangible and definite-lived intangible assets for impairment under Statement of Financial Accounting Standards No. 144 Accounting for the Impairment or Disposal of Long-Lived Assets (SFAS 144) annually at the beginning of our fourth fiscal quarter or more frequently in the presence of circumstances or trends that may be indicators of impairment. Our evaluation is a two step process. The first step is to compare our undiscounted cash flows, as projected over the remaining useful lives of the assets, to their respective carrying values. In the event that the carrying values are not recovered by future undiscounted cash flows, as a second step, we compare the carrying values to the related fair values and, if lower, record an impairment adjustment. For purposes of fair value, we generally use replacement costs for tangible fixed assets and discounted cash flows, using risk-adjusted discount rates, for intangible assets.

During the current fiscal year, our management and Board of Directors approved the discontinuance and sale of our advertising business in order to devote all resources to the development our VoIP offerings. We concluded that the advertising business constituted a component of our business, as defined in SFAS 144 and have presented the unit in the accompanying financial statements on the basis that (a) the operations and cash flows of the component have been eliminated from our ongoing operations a result of the disposal transaction and (b) we have no significant continuing involvement in the operations of the component after the disposal transaction. See Note 11 for additional information about the disposal.

We have certain intangible assets that are not subject to amortization because they currently have indefinite lives. We are required to evaluate whether these assets acquire a finite useful life annually and, if present, commence amortization thereof. Prior to that event, if ever, we evaluate intangible assets that are not subject to amortization under the guidance of Statement of Financial Accounting Standards No. 142 Goodwill and Intangible Assets (SFAS 142). Under this standard, the impairment test consists of a comparison of the fair values of the intangible assets with the respective carrying values. An impairment loss would be required for an excess in carrying value over the fair value on an asset-by-asset basis.

Research and Development and Software Costs

We expense research and development expenses, as defined in Statements on Financial Accounting Standards No. 2 Accounting for Research and Development Expense as these costs are incurred. We account for our offering-related software development costs under Statements on Financial Accounting Standards No. 86 Accounting for the Costs of Computer Software to Be Sold, Leased, or Otherwise Marketed, which specifies that costs incurred internally in creating a computer software product shall be charged to expense when incurred as research and development until technological feasibility has been established for the product. Technological feasibility is established upon completion of a detail program design or, in its absence, completion of a working model. Thereafter, all software production costs shall be capitalized and subsequently reported at the lower of unamortized cost or net realizable value. Capitalized costs are amortized based on current and future revenue for each product with an annual minimum equal to the straight-line amortization over the remaining estimated economic life of the product. As of September 30, 2008, we had not achieved technological feasibility as contemplated under SFAS 86 and, accordingly, our software costs were expensed as research and development.

NET TALK.COM, INC.
(A Development Stage Enterprise)
NOTES TO FINANCIAL STATEMENTS
Years Ended September 30, 2008 and 2007

Note 2 - Summary of Significant Accounting Policies (Continued):

Share-Based Payment Arrangements

We apply the grant-date fair value method to our share-based payment arrangements with employees under the rules provided in Statement of Financial Accounting Standards No. 123R Accounting for Share-Based Payment ("SFAS 123R"). For share-based payment transactions with parties other than employees we apply EITF Issue No. 96-18, Accounting for Equity Instruments That Are Issued to Other Than Employees for Acquiring, or in Conjunction with Selling, Goods or Services. Under SFAS 123R, share-based compensation cost to employees is measured at the grant date fair value based on the value of the award and is recognized over the service period, which is usually the vesting period for employees. Share-based payments to non-employees are recorded at fair value on the measurement date and reflected in expense over the service period.

Financial Instruments

Financial instruments, as defined in Statement of Financial Accounting Standard No. 107 Disclosures about Fair Value of Financial Instruments ("SFAS 107"), consist of cash, evidence of ownership in an entity, and contracts that both (i) impose on one entity a contractual obligation to deliver cash or another financial instrument to a second entity, or to exchange other financial instruments on potentially unfavorable terms with the second entity, and (ii) conveys to that second entity a contractual right (a) to receive cash or another financial instrument from the first entity, or (b) to exchange other financial instruments on potentially favorable terms with the first entity. Accordingly, our financial instruments consist of cash and cash equivalents, accounts receivable, accounts payable, accrued liabilities, secured convertible debentures, and derivative financial instruments.

We carry cash and cash equivalents, accounts receivable, accounts payable and accrued liabilities at historical costs since their respective estimated fair values approximate carrying values due to their current nature. We also carry convertible debentures at historical cost. However, the fair values of debt instruments are estimated for disclosure purposes (below) based upon the present value of the estimated cash flows at market interest rates applicable to similar instruments.

As of September 30, estimated fair values and respective carrying values of our secured convertible debentures are as follows:

Financial Instrument	Note	2008		2007	
		Fair Value	Carrying Value	Fair Value	Carrying Value
\$1,000,000 12% Secured Convertible Debenture	7	\$ 1,014,002	\$ 1,013,611	\$ -	\$ -
\$500,000 12% Secured Convertible Debenture	7	\$ 507,000	\$ 506,804	\$ -	\$ -

Derivative financial instruments, as defined in Statement of Financial Accounting Standard No. 133, Accounting for Derivative Financial Instruments and Hedging Activities ("SFAS 133"), consist of financial instruments or other contracts that contain a notional amount and one or more underlying (e.g. interest rate, security price or other variable), require no initial net investment and permit net settlement. Derivative financial instruments may be free-standing or embedded in other financial instruments. Further, derivative financial instruments are initially, and subsequently, measured at fair value and recorded as liabilities or, in rare instances, assets.

NET TALK.COM, INC.
(A Development Stage Enterprise)
NOTES TO FINANCIAL STATEMENTS
Years Ended September 30, 2008 and 2007

Note 2 - Summary of Significant Accounting Policies (Continued):

We generally do not use derivative financial instruments to hedge exposures to cash-flow, market or foreign-currency risks. However, we have entered into certain other financial instruments and contracts, such as our secured convertible debenture and warrant financing arrangements that are either (i) not afforded equity classification, (ii) embody risks not clearly and closely related to host contracts, or (iii) may be net-cash settled by the counterparty. As required by SFAS 133, these instruments are required to be carried as derivative liabilities, at fair value, in our financial statements.

Our derivative liabilities as of September 30, consisted of the following:

<u>Derivative Financial Instrument</u>	<u>2008</u>	<u>2007</u>
Class B Warrants, indexed to 6,000,000 shares of common stock	\$ 563,400	\$ -
Compound Derivative Financial Instruments:		
\$1,000,000 12% Secured Convertible Debenture	-	-
\$500,000 12% Secured Convertible Debenture	-	-
	<u>\$ 563,400</u>	<u>\$ -</u>

The following table summarizes the effects on our income (loss) associated with changes in the fair values of our derivative financial instruments by type for the period from transaction inception to September 30, 2008:

<u>Derivative Financial Instrument</u>	<u>(Income) Expense</u>
Class B Warrants, indexed to 6,000,000 shares of common stock	\$ 7,800
Compound Derivative Financial Instruments:	
\$1,000,000 12% Secured Convertible Debenture	-
\$500,000 12% Secured Convertible Debenture	-
	<u>\$ 7,800</u>

Direct Financing Costs

We allocate direct financing costs to the financial instruments issued based upon their relative fair values. Amounts allocated to debt instruments are carried as assets and amortized through charges to interest expense using the effective interest method. Amounts allocated to derivative financial instruments are charged upon inception to interest expense. Amounts associated with equity instruments are included as reductions of the related credit to equity. Any amounts paid directly to a creditor are reflected as a reduction in the carrying amount of the debt instrument and amortized through charges to interest expense using the effective interest method.

NET TALK.COM, INC.
(A Development Stage Enterprise)
NOTES TO FINANCIAL STATEMENTS
Years Ended September 30, 2008 and 2007

Note 2 - Summary of Significant Accounting Policies (Continued):

Registration Rights Agreements

During December 2006, the Financial Accounting Standards Board issued FASB Staff Position EITF 00-19-2, Accounting for Registration Payment Arrangements, which provides that registration payment arrangements, such as the liquidated damages, should be accounted for pursuant to Statement of Financial Accounting Standard No. 5 Accounting for Contingencies. That is, all registration payments require recognition when they are both probable and reasonably estimable. We currently have registration rights agreements with investors in our secured convertible debenture financing arrangements. However, these agreements do not embody registration payment arrangements. If, in the future, we enter into registration rights agreements that have registration payment arrangements, we will be required to follow the guidance of this EITF.

Fair Value Measurements

Fair value measurement requirements are embodied in certain accounting standards applied in the preparation of our financial statements. Significant fair value measurements resulted from the application of SFAS 133 to our secured convertible debenture and warrant financing arrangements described in Note 7, SFAS 123R to our share-based payment arrangements described in Note 8 and SFAS 142 to our business combination described in Note 4.

Statement of Financial Accounting Standard No. 157 Fair Value Measurements ("SFAS 157") defines fair value, establishes a framework for measuring fair value in generally accepted accounting principles, and expands disclosures about fair value measurements. It is effective for our fiscal year beginning October 1, 2008. This Statement applies under other accounting pronouncements that require or permit fair value measurements, the FASB having previously concluded in those accounting pronouncements that fair value is the relevant measurement attribute. Accordingly, this new standard will not require any new fair value measurements. We do not believe that this standard will result in a material financial affect. However, we will be required to expand our disclosures, commencing with our quarterly period ending December 31, 2008, in areas where other accounting principles require fair value measurements to provide information related to the hierarchy of fair value inputs.

Statement of Financial Accounting Standard No. 159 The Fair Value Option for Financial Assets and Financial Liabilities ("SFAS 159") permits entities to choose to measure many financial instruments and certain other items at fair value. It is effective for our fiscal year beginning October 1, 2008. At this time, we do not intend to reflect any of our current financial instruments at fair value (except that we are required to carry our derivative financial instruments at fair value). However, we will consider the appropriateness of recognizing financial instruments at fair value on a case by case basis as they arise in future periods.

Advertising

We expense advertising costs and expenses as they are incurred.

NET TALK.COM, INC.
(A Development Stage Enterprise)
NOTES TO FINANCIAL STATEMENTS
Years Ended September 30, 2008 and 2007

Note 2 - Summary of Significant Accounting Policies (Continued):

Income Taxes

We record our income taxes using the asset and liability method provided in Statement of Financial Accounting Standard No. 109 Accounting for Income Taxes ("SFAS 109"). Under this method, the future tax consequences attributed to differences between the financial statement carrying amounts of existing assets and liabilities and their respective tax basis are reflected as tax assets and liabilities using enacted tax rates expected to apply to taxable income in the years in which those temporary differences reverse. Changes in these deferred tax assets and liabilities are reflected in the provision for income taxes. However, we are required to evaluate the recoverability of net deferred tax assets. If it is more likely than not that some portion of a net deferred tax asset will not be realized, a valuation allowance is recognized with a charge to the provision for income taxes.

Net Loss per Common Share

We have applied the provisions in Statement of Financial Accounting Standards No. 128, Earnings per Share ("SFAS 128") in calculating our basic and diluted loss per common share. Basic loss per common share represents our net loss divided by the weighted average number of common shares outstanding during the period. Diluted loss per common share gives effect to all potentially dilutive securities. We compute the effects on diluted loss per common share arising from warrants and options using the treasury stock method. We compute the effects on diluted loss per common share arising from convertible securities using the if-converted method. The effects, if anti-dilutive are excluded.

Recent Accounting Pronouncements

We have reviewed accounting pronouncements and interpretations thereof that have effectiveness dates during the periods reported and in future periods. We believe that the following impending standards may have an impact on our future filings. Also see Fair Value Measurements, above. The applicability of any standard is subject to the formal review of our financial management and certain standards are under consideration.

In December 2007, the FASB issued SFAS No. 141(R), Business Combinations ("SFAS 141(R)"), which establishes principles and requirements for how an acquirer recognizes and measures in its financial statements the identifiable assets acquired, the liabilities assumed, and any non-controlling interest in an acquiree, including the recognition and measurement of goodwill acquired in a business combination. SFAS 141R is effective as of the beginning of the first fiscal year beginning on or after December 15, 2008. Earlier adoption is prohibited and we are currently evaluating the effect, if any that the adoption will have on our financial position results of operations or cash flows.

NET TALK.COM, INC.
(A Development Stage Enterprise)
NOTES TO FINANCIAL STATEMENTS
Years Ended September 30, 2008 and 2007

Note 2 - Summary of Significant Accounting Policies (Continued):

In September 2006, the FASB issued SFAS No. 158, Employers' Accounting for Defined Benefit Pension and Other Postretirement Plans, an amendment of FASB Statements No. 87, 88, 106 and 132(R) ("SFAS 158"). SFAS 158 improves financial reporting by requiring an employer to recognize the overfunded or underfunded status of a defined benefit postretirement plan (other than a multiemployer plan) as an asset or liability in its statement of financial position and to recognize changes in that funded status in the year in which the changes occur through comprehensive income of a business entity or changes in unrestricted net assets of a not-for-profit organization. SFAS 158 also improves financial reporting by requiring an employer to measure the funded status of a plan as of the date of its year-end statement of financial position, with limited exceptions. The effective date for an employer with publicly traded equity securities is as of the end of the fiscal year ending after December 15, 2006. The adoption of SFAS 158 did not have a material impact on our financial position, results of operations or cash flows because we do not have a defined benefit plan for our employees.

In December 2007, the FASB issued SFAS No. 160, Non-controlling Interests in Consolidated Financial Statements Liabilities –an Amendment of ARB No. 51. This statement amends ARB No. 51 to establish accounting and reporting standards for the non-controlling interest in a subsidiary and for the deconsolidation of a subsidiary. SFAS 160 will change the classification and reporting for minority interest and non-controlling interests of variable interest entities. Following the effectiveness of SFAS 160, the minority interest and non-controlling interest of variable interest entities will be carried as a component of stockholders' equity. Accordingly, upon the effectiveness of this statement, we will begin to reflect non-controlling interest in our consolidated variable interest entities as a component of stockholders' equity. This statement is effective for fiscal years and interim periods within those fiscal years, beginning on or after December 15, 2008 and earlier adoption is prohibited. Since we do not currently have variable interest entities consolidated in our financial statements, adoption of this standard is not expected to have a material effect.

In March 2008, the FASB issued SFAS No. 161, Disclosures about Derivative Instruments and Hedging Activities – an amendment to FASB Statement No. 133 ("SFAS 161"). SFAS 161 is intended to improve financial standards for derivative instruments and hedging activities by requiring enhanced disclosures to enable investors to better understand their effects on an entity's financial position, financial performance, and cash flows. Entities are required to provide enhanced disclosures about: (a) how and why an entity uses derivative instruments; (b) how derivative instruments and related hedged items are accounted for under SFAS 133 and its related interpretations; and (c) how derivative instruments and related hedged items affect an entity's financial position, financial performance, and cash flows. It is effective for financial statements issued for fiscal years beginning after November 15, 2008, with early adoption encouraged. We are currently evaluating the impact of SFAS 161, if any, will have on our financial position, results of operations or cash flows. This standard will affect the disclosures in our financial statements to provide the required information.

In May 2008, the FASB issued SFAS No. 162, The Hierarchy of Generally Accepted Accounting Principles ("SFAS 162"). SFAS 162 identifies the sources of accounting principles and the framework for selecting the principles used in the preparation of financial statements of nongovernmental entities that are presented in conformity with generally accepted accounting principles (the GAAP hierarchy). SFAS 162 will become effective 60 days following the SEC's approval of the Public Company Accounting Oversight Board amendments to AU Section 411, "The Meaning of Present Fairly in Conformity With Generally Accepted Accounting Principles." The Company does not expect the adoption of SFAS 162 will have a material effect on its financial position, results of operations or cash flows.

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Note 2 - Summary of Significant Accounting Policies (Continued):

In July 2006, the FASB issued Interpretation No. 48, Accounting for uncertainty in Income Taxes ("FIN 48"). FIN No. 48 clarifies the accounting for income taxes by prescribing the minimum recognition threshold a tax position is required to meet before being recognized in the financial statements. It also provides guidance on de-recognition, measurement, classification, interest and penalties, accounting in interim periods, disclosure and transition and clearly scopes income taxes out of SFAS No. 5, Accounting for Contingencies. FIN 48 was effective for fiscal years beginning after December 15, 2006. Accordingly, we have implemented FIN 48 by summarizing and evaluating all potential uncertain tax positions. As a result of our implementation, FIN No. 48 did not have a material impact on our financial position, results of operations or cash flows, although, as discussed in our income tax disclosures, certain positions are present that require our periodic review in maintaining compliance with this standard.

In December 2006, the FASB issued FSP EITF 00-19-2, Accounting for Registration Payment Arrangements (FSP 00-19-2) which addresses accounting for registration payment arrangements. EITF 00-19-2 specifies that the contingent obligation to make future payments or otherwise transfer consideration under a registration payment arrangement, whether issued as a separate agreement or included as a provision of a financial instrument or other agreement, should be separately recognized and measured in accordance with SFAS No. 5, Accounting for Contingencies. EITF 00-19-2 further clarifies that a financial instrument subject to a registration payment arrangement should be accounted for in accordance with other applicable generally accepted accounting principles without regard to the contingent obligation to transfer consideration pursuant to the registration payment arrangement. For registration payment arrangements and financial instruments subject to those arrangements that were entered into prior to the issuance of EITF 00-19-2, this guidance shall be effective for financial statements issued for fiscal years beginning after December 15, 2006 and interim periods within those fiscal years. The adoption of EITF 00-19-02 did not have a material impact on our financial position, results of operations or cash flows, because we have no current transactions that embody Registration Payment Arrangements, as defined in the standard.

In June 2008, the Emerging Issues Task Force issued EITF Consensus No. 07-05 Determining Whether an Instrument (or Embedded Feature) Is Indexed to an Entity's Own Stock, which supersedes the definition in EITF 06-01 for periods beginning after December 15, 2008 (our fiscal year ending September 30, 2010). The objective of this Issue is to provide guidance for determining whether an equity-linked financial instrument (or embedded feature) is indexed to an entity's own stock and it applies to any freestanding financial instrument or embedded feature that has all the characteristics of a derivative of SFAS 133, for purposes of determining whether that instrument or embedded feature qualifies for the first part of the scope exception in paragraph 11(a) of SFAS 133 (the "Paragraph 11(a) Exemption"). This Issue also applies to any freestanding financial instrument that is potentially settled in an entity's own stock, regardless of whether the instrument has all the characteristics of a derivative in SFAS 133, for purposes of determining whether the instrument is within the scope of EITF 00-19.

We currently have 9,262,912 warrants that embody terms and conditions that require the reset of their strike prices upon our sale of shares or equity-indexed financial instruments and amounts less than the conversion prices. These features will no longer be treated as "equity" under the EITF once it becomes effective. Rather, such instruments will require classification as liabilities and measurement at fair value. Early adoption is precluded. Accordingly, this standard will be adopted in our quarterly period ended December 31, 2009.

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Note 2 - Summary of Significant Accounting Policies (Continued):

In June 2008, the Emerging Issues Task Force issued EITF Consensus No. 08-04 Transition Guidance for Conforming Changes to Issue 98-5 "Accounting for Convertible Securities with Beneficial Conversion Features or Contingently Adjustable Conversion Ratios", which is effective for years ending after December 15, 2008 (our fiscal year ending September 30, 2009). Early adoption is not permitted. The overall objective of the Issue is to conform the requirements of EITF 00-27 and SFAS No. 150 with EITF 98-5 to provide for consistency in application of the standard. We computed and recorded a beneficial conversion feature in connection with our preferred stock financing in 2007. We are currently evaluating the effects of our adoption of this standard for purposes of our quarterly report for the period ending December 31, 2008.

In April 2008, the FASB issued FSP No. FSP 142-3 Determination of the Useful Life of Intangible Assets. This FSP amends the factors that should be considered in developing renewal or extension assumptions used to determine the useful life of a recognized intangible asset under SFAS No. 142, Goodwill and Other Intangible Assets. The Company is required to adopt FSP 142-3 on October 1, 2008. The guidance in FSP 142-3 for determining the useful life of a recognized intangible asset shall be applied prospectively to intangible assets acquired after adoption, and the disclosure requirements shall be applied prospectively to all intangible assets recognized as of, and subsequent to, adoption. The Company is currently evaluating the impact of FSP 142-3 on its financial position, results of operations or cash flows, and believes that the established lives will continue to be appropriate under the FSP.

In May 2008, the FASB issued FSP Accounting Principles Board 14-1 Accounting for Convertible Debt Instruments That May Be Settled in Cash upon Conversion (Including Partial Cash Settlement) ("FSP APB 14-1"). FSP APB 14-1 requires the issuer of certain convertible debt instruments that may be settled in cash (or other assets) on conversion to separately account for the liability (debt) and equity (conversion option) components of the instrument in a manner that reflects the issuer's non-convertible debt borrowing rate. FSP APB 14-1 is effective for fiscal years beginning after December 15, 2008 on a retroactive basis. The Company is currently evaluating the potential impact, if any, of the adoption of FSP APB 14-1 on its financial position, results of operations or cash flows.

Other recent accounting pronouncements issued by the FASB (including its Emerging Issues Task Force), the AICPA, and the SEC did not, or are not believed by management to, have a material impact on our present or future financial statements.

Note 3 - Going Concern:

We have prepared our financial statements under the presumption that we will continue as a going concern for a reasonable period. However, as previously mentioned, we are currently in our development stage and, accordingly, we have not generated revenue nor do we expect to generate revenue until after March 2009. During the years ended September 30, 2008 and 2007, we generated net losses of \$2,009,907 and \$446,496, respectively, and used cash in our operations in the amounts of \$110,508 and \$351,631, respectively. These conditions and negative trends raise substantial doubt about our ability to continue as a going concern.

Our management is currently addressing these conditions and trends. We have discontinued our prior business that was engaged in providing advertising services and, commencing with our purchase of assets from Interlink Asset Group (see Note 4) on September 10, 2008, we are devoting our efforts and our resources to the expeditious development and deployment of the TK 6000 product line. Our acquisition of the assets of Interlink Asset Group included an executive

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Note 3 – Going Concern (Continued)

management team who are undertaking these initiatives and has raised \$500,000 in convertible debenture and warrant financing. Notwithstanding, our ability to continue is dependent upon raising the additional capital necessary to complete the successful deployment of the TK 6000 product line and, ultimately, achieve profitable operations. There can be no assurances that capital will be available at terms acceptable to our management, if at all. The accompanying financial statements do not include any adjustments that may result from the substantial doubt surrounding our ability to continue as an ongoing concern.

Note 4 - Interlink Asset Group Acquisition:

On September 10, 2008, we acquired certain tangible and intangible assets, formerly owned by Interlink Global Corporation (“Interlink”), (the “Interlink Asset Group”) directly from Interlink’s creditor who had seized the assets pursuant to a Security and Collateral Agreement. Our purpose in acquiring these assets, which included employment rights to the executive management team of Interlink, was to advance the TK 6000 VoIP Technology Program, which Interlink launched in July 2008. Accordingly, these assets substantially comprise our current business assets and the infrastructure for our future operations. Contemporaneously with this purchase, we executed an assignment and intellectual property agreement with Interlink that served to perfect our ownership rights to the assets.

Consideration for the acquisition consisted of a face value \$1,000,000 convertible debenture, plus warrants to purchase 4,000,000 shares of our common stock. On the date of the Interlink Asset Group acquisition, we also entered into a financing agreement with the creditor that provided for the issuance of a face value \$500,000 convertible debenture, plus warrants to purchase 2,000,000 shares of our common stock for net cash consideration of \$448,300. These financial instruments, and our accounting therefore, are further addressed in Note 6.

The transference of the Interlink Asset Group required us to determine whether the group of assets constituted a *business*, and accordingly, required accounting under Statement of Financial Accounting Standards No. 141 Business Combinations (SFAS 141) or whether the group of assets did not constitute a *business* and, accordingly, required accounting under other standards, including Statement of Financial Accounting Standards No. 142 Goodwill and Intangible Assets (SFAS 142). This determination is required to be made by reference (by analogy) to guidance in EITF No. 98-3 Determining Whether a Nonmonetary Transaction Involves Receipt of Productive Assets or a Business (EITF 98-3). It should be noted that the determination of what constitutes a business for reporting purposes under Rules and Regulations of the Securities and Exchange Commission differs from the guidance in EITF 98-3.

We accounted for the acquisition of the assets of Interlink Asset Group as an acquisition of productive assets and not as a business. In applying the guidance of EITF 98-3, a business is a self sustaining, integrated set of activities and assets conducted and managed for the purpose of providing a return to investors and, further, must consist of inputs, processes applied to those inputs, and resulting outputs that are used to generate revenues. Based upon the guidance of EITF 98-3, the Interlink Asset Group (i) did not possess the inputs because, on the date of the acquisition, the critical asset (TK 6000 offering) had not achieved a proven level of technological feasibility and (ii) did not possess the outputs because, on the date of the acquisition, the assets did not include a revenue generating offering and, therefore, no ability to access customers. Further, we are unable to overcome the general presumption in EITF 98-3 that a development stage enterprise is presumed not to be a business.

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Note 4 - Interlink Asset Group Acquisition (Continued):

In addition to our analysis that gave rise to the conclusion that the Interlink Asset Group did not constitute a business, we considered whether the two aforementioned financing arrangements should be combined for purposes accounting for the acquisition. In reaching a conclusions that they should be combined we considered and gave substantial weight to the facts that (i) they were entered into contemporaneously and in contemplation of one another, (ii) they were executed with the same counterparty and the terms and conditions of the financial instruments and underlying contracts are substantially the same and (iii) there is otherwise no economic need nor substantive business purpose for structuring the transactions separately. Accordingly, for purposes of accounting for the Interlink Asset Group acquisition we have combined the financing arrangements associated with both the asset purchase and the cash financing arrangement. Accounting for the financial instruments arising from these arrangements is further discussed in Note 7.

Notwithstanding our conclusion that the Interlink Asset Group did not constitute a business, SFAS 142 provides that intangible assets acquired as a group are initially recognized at fair value applying the measurement principles for exchange transactions provided in SFAS 141.5-7. Those measurement principles provide that, when consideration is not in the form of cash, measurement is based upon the fair value of the consideration given or the fair value of the assets acquired, whichever is more clearly and closely evident and, thus more reliably measureable. We have concluded that the value of the consideration given representing the financial instruments, is more clearly evident and reliable for this purpose because (i) the exchange resulted from exhaustive negotiations with the creditor, (ii) fair value measurements of our financial instruments are in part based upon market indicators and assumptions derived for active markets, and (iii) while ultimately reasonable, our fair value measurements of the significant tangible and intangible asset relies heavily on subjective estimates and prospective financial information. The following table reflects the components of the consideration paid to effect the acquisition:

Financial Instrument or Cost:	Amount
Convertible debentures:	
\$1,000,000 face value, 12% convertible debentures	\$ 1,014,002
\$500,000 face value, 12% convertible debentures	507,000
Class B warrants, indexed to 6,000,000 shares of common stock	555,600
Direct costs	39,200
	<u>\$ 2,115,802</u>

We have evaluated the substance of the exchange for purposes of identifying all assets acquired. The recognition of goodwill is not contemplated in an exchange that is not a business or accounted for as a business combination under SFAS 141. The following table reflects the acquisition date fair values and the final allocation of the consideration to the assets acquired. The allocation was performed in accordance with SFAS 142, which provides that an excess in consideration over the fair values of the assets acquired is allocated to the assets subject to depreciation and amortization, based upon their relative fair values, and not to those assets with indefinite lives. A difference in the recognized basis in the value of the consideration between book and income tax gives rise to the deferred income taxes. The allocation of consideration in this manner contemplates an immediate impairment analysis under SFAS 144. Our analysis did not result in impairment, but we are required to continue to perform this analysis as provided in our impairments policy (see Note 2).

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Note 4 - Interlink Asset Group Acquisition (Continued):

<u>Asset or Account</u>	<u>Fair Value</u>	<u>Allocation</u>
Cash	\$ 487,500	\$ 487,500
Deferred finance costs	24,398	24,398
Telecommunications equipment and other property	411,203	756,171
Intangible assets:		
Knowhow of specialized employees	212,254	212,254
Trademarks	180,925	332,708
Employment arrangements	122,400	225,084
Workforce	54,000	54,000
Telephony license	5,000	9,195
Domain names	4,200	7,723
Deferred income taxes	--	(8,033)
Interest expense (finance costs allocated to warrants)	14,802	14,802
	<u>\$ 1,516,682</u>	<u>\$ 2,115,802</u>

In connection with the above allocation, we evaluated the presence of in-process research and development that may require recognition (and immediate write-off). We concluded that in-process research and development was de minimus since development is planned to be outsourced subsequent to the acquisition and, in fact, no substantive effort and/or costs were found in the records of Interlink. Research and development will be expensed as it is incurred.

As more fully discussed in Note 8, we issued 6,000,000 shares of common stock to our new management team in connection with the Interlink Asset Group acquisition. These shares are compensatory in nature and are fully vested. We have valued the shares at \$1,500,000, consistent with fair value measurements used elsewhere in our accounting, and recognized the expense in compensation for the period.

As previously mentioned, the determination of what constitutes a business for reporting purposes under the Rules and Regulations of the Securities and Exchange Commission differs from the guidance in EITF 98-3. Under standards of the Securities and Exchange Commission, we have concluded that our acquisition of the assets of Interlink Asset Group is required to be reported (although not accounted for) as a business. The reporting requirements provide for the filing of audited and reviewed financial statements of the component of Interlink comprising the Interlink Asset Group, as well as pro forma information. This reporting information is included elsewhere in this filing.

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Note 5 - Telecommunications Equipment and Other Property:

Telecommunications equipment and other property consisted of the following on September 30:

	<u>Life</u>	<u>2008</u>	<u>2007</u>
Telecommunications equipment	7	\$ 641,460	-
Computer equipment	5	85,111	-
Office equipment and furnishings	7	19,559	-
Purchased software	3	10,041	-
		<u>756,171</u>	<u>-</u>
Less accumulated depreciation		(6,404)	-
		<u>\$ 749,767</u>	<u>-</u>

Our telecommunications equipment is deployed in our Network Operations Center ("NOC") as is most of the computer equipment. Other computer and office equipment and furnishings are deployed at our corporate offices, which we lease under an operating lease. Depreciation of the above assets amounted to \$6,404 during the period from the purchase date (September 10, 2008) to September 30, 2008. Commencing with our generation of revenue, a portion of our depreciation expense will be allocated to cost of sales.

Note 6 - Intangible Assets:

Intangible assets consisted of the following on September 30:

	<u>Life</u>	<u>2008</u>	<u>2007</u>
Trademarks	5	\$ 332,708	-
Employment arrangements	3	225,084	-
Knowhow and specialty skills (not subject to amortization)	--	212,254	-
Workforce (not subject to amortization)	--	54,000	-
Telephony licenses	2	9,195	-
Domain names	2	7,723	-
		<u>840,964</u>	<u>-</u>
Less accumulated depreciation		(8,221)	-
		<u>\$ 832,743</u>	<u>-</u>

Amortization of the above intangible assets amounted to \$8,221 (of which \$4,111 is included in compensation) during the period from the purchase date (September 10, 2008) to September 30, 2008. Commencing with our generation of revenue, a portion of our depreciation expense will be allocated to cost of sales. The weighted average amortization period for the amortizable intangible assets is 4.1 years.

Estimated future amortization of intangible assets for each year ending September 30, is as follows:

2009	\$ 150,029
2010	149,565
2011	137,458
2012	66,542
2013	62,895
	<u>\$ 566,489</u>

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Note 7 - Secured Convertible Debentures and Warrant Financing Arrangements:

Our convertible debentures consisted of the following as of September 30:

	<u>2008</u>	<u>2007</u>
\$1,000,000 face value, 12% secured convertible debenture, due September 10, 2010, interest payable quarterly, secured by all assets	\$ 1,013,611	-
\$500,000 face value, 12% secured convertible debenture, due September 10, 2010, interest payable quarterly, secured by all assets	506,804	-
	<u>\$ 1,520,415</u>	<u>-</u>

Common shares indexed to the financial instruments issued in our convertible debenture and warrant financing arrangements are as follows as of September 30:

	<u>2008</u> <u>Shares</u>	<u>2007</u> <u>Shares</u>
Conversion feature embedded in the \$1,000,000 face value, 12% secured convertible debenture, due September 10, 2010	4,000,000	-
Class B warrants; \$0.50 exercise price; expire September 10, 2013	4,000,000	-
Conversion feature embedded in the \$500,000 face value, 12% secured convertible debenture, due September 10, 2010	2,000,000	-
Class B warrants; \$0.50 exercise price; expire September 10, 2013	2,000,000	-
	<u>12,000,000</u>	<u>-</u>

On September 30, 2008, we issued a \$1,000,000 face value, 12% secured convertible debenture, due September 10, 2010 and Class B warrants indexed to 4,000,000 shares of our common stock in exchange for the Interlink Asset Group, discussed in Note 4. Also on September 30, 2008, we issued a \$500,000 face value 12% secured convertible debenture, due September 10, 2010 and Class B warrants indexed to 2,000,000 shares of our common stock for net cash proceeds of \$472,800. These financial instruments were issued to the same creditor under contracts that are substantially similar, unless otherwise mentioned in the following discussion.

The principal amount of the debentures is payable on September 10, 2010 and the interest is payable quarterly, on a calendar quarter basis. While the debenture is outstanding, the investor has the option to convert the principal balance, and not the interest, into shares of our common stock at a conversion price of \$0.25 per common share. The terms of the conversion option provide for anti-dilution protections for traditional restructurings of our equity, such as stock-splits and reorganizations, if any, and for sales of our common stock, or issuances of common-indexed financial instruments, at amounts below the otherwise fixed conversion price. Further, the terms of the convertible debenture provide for certain redemption features. If, in the event of certain defaults on the terms of the debentures, certain of which are indexed to equity risks, we are required at the investors option to pay the higher of (i) 110% of the principal balance, plus accrued interest or (ii) the if-converted value of the underlying common stock, using the 110% default amount, plus accrued interest. If this default redemption is not exercised by the investor, we would incur a default interest rate of 18% and the investor would have rights to our assets under the related Security Agreement. We may redeem the convertible debentures at anytime at 110% of the principal amount, plus accrued interest.

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Note 7 - Secured Convertible Debentures and Warrant Financing Arrangements (Continued):

We have evaluated the terms and conditions of the secured convertible debentures under the guidance of SFAS 133 and EITF 00-19. We have determined that, while the anti-dilution protections preclude treatment of the embedded conversion option as conventional, the conversion option is exempt from classification as a derivative because it otherwise achieves the conditions for equity classification (if freestanding) provided in SFAS 133 and EITF 00-19. We have further determined that the default redemption features described above are not exempt for treatment of as derivative financial instruments, because they are not clearly and closely related in terms of risk to the host debt agreement. On the inception date of the arrangement and as of September 30, 2008, we determined that the fair value of these compound derivatives is de minus. However, we are required to re-evaluate this value at each reporting date and record changes in its fair value, if any, in income. For purposes of determining the fair value of the compound derivative, we have evaluated multiple, probability-weighted cash flow scenarios. These cash flow scenarios include, and will continue to include, fair value information about our common stock. Accordingly, fluctuations in our common stock value will significantly influence the future outcomes from applying this technique.

Since, as discussed above, the embedded conversion options did not require treatment as derivative financial instruments, we are required to evaluate the feature as embodying a beneficial conversion feature under EITF No. 98-5 Accounting for Convertible Securities with Beneficial Conversion Features or Contingently Adjustable Conversion Ratios and EITF No. 00-27 Application of Issue No. 98-5 to Certain Convertible Instruments. A beneficial conversion feature is present when the fair value of the underlying common share exceeds the effective conversion price of the conversion option. The effective conversion price is calculated as the basis in the financing arrangement allocated to the hybrid convertible debt agreement, divided by the number of shares into which the instrument is indexed.

Because the two hybrid debt contracts were issued as compensation for the Interlink Asset Group (see Note 4) and as further discussed in that note we concluded that they should be combined for accounting purposes, the accounting resulted in no beneficial conversion feature.

Premiums on the secured convertible debentures arose from initial recognition at fair value, which is higher than face value. Premiums are amortized through credits to interest expense over the term of the debt agreement. Amortization of debt premiums amounted to \$587 during the period from inception to September 30, 2008.

Direct financing costs are allocated to the financial instruments issued (hybrid debt and warrants) based upon their relative fair values. Amounts related to the hybrid debt are recorded as deferred finance costs and amortized through charges to interest expense over the term of the arrangement using the effective interest method. Amounts related to the warrants were charged directly to income because the warrants were classified in liabilities, rather than equity, as described above. Direct financing costs are amortized through charges to interest expense over the term of the debt agreement.

We have evaluated the terms and conditions of the Class B warrants under the guidance of Statement of Financial Accounting Standards No. 150 Accounting for Certain Financial Instruments with Characteristics of Both Liabilities and Equity (SFAS 150). The warrants embody a fundamental change-in-control redemption privilege wherein the holder may redeem the warrants in the event of a change in control for a share of assets or consideration received in such a contingent event. This redemption feature places the warrants within the scope of SFAS 150, as put warrants and, accordingly, they are classified in liabilities and measured at inception and on

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Note 7 - Secured Convertible Debentures and Warrant Financing Arrangements (Continued):

an ongoing basis at fair value. Fair value of the warrants was measured using the Black-Schools-Merton valuation technique and in applying this technique we were required to develop certain subjective assumptions. We have valued the underlying common shares at \$0.25 on both the inception and the financial statement date being representative of our best estimates of our enterprise value, applying discounted cash flow techniques consistent with approaches outlined by the American Institute of Certified Public Accountants. We have developed volatility assumptions of 73.0% and 73.9% on the inception date and September 30, 2008, respectively, using a peer group of companies whose common shares have traded in public markets for periods of at least the expected term, which we have concluded is the contractual term. Finally, we have used the publicly available rates of 2.91% and 2.98% on the inception date and September 30, 2008, respectively, related to zero coupon United States Treasury Securities, with remaining terms consistent with the remaining warrant term.

The following table illustrates the initial allocation to the \$1,000,000 and \$500,000 secured convertible debenture and warrant financing arrangements:

	<u>\$1,000,000 Financing</u>	<u>\$500,000 Financing</u>
Secured convertible debentures	\$ 1,014,002	\$ 507,000
Class B warrants (classified in liabilities)	370,400	185,200
Compound derivative	-	-
	<u>\$ 1,384,402</u>	<u>\$ 692,200</u>

Note 8 - Stockholders' Deficit:

Share-based payments (employees):

On September 10, 2008, we issued 6,000,000 shares of common stock to our new management team in connection with the Interlink Asset Group acquisition (see Note 3). These shares are compensatory in nature and are fully vested. We have valued the shares at \$0.25, consistent with fair value measurements used elsewhere in our accounting.

<u>Officer</u>	<u>Shares</u>	<u>Expense</u>
Anastasios Kyriakides, CEO	2,100,000	\$ 525,000
Nicholas Kyriakides	600,000	150,000
Kenneth Hosfeld, Executive Vice President	1,100,000	275,000
Leo Manzewitsch, CTO	1,100,000	275,000
Guillermo Rodriguez, CFO	1,100,000	275,000
	<u>6,000,000</u>	<u>\$ 1,500,000</u>

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Note 8 - Stockholders' Deficit (Continued):

Share-based payment for goods and services to non-employees:

During the year ended September 30, 2008, we issued 2,150,000 shares of common stock to non-employees for goods and services.

<u>Consultant/Provider</u>	<u>Shares</u>	<u>Expense</u>
FAMALOM, LLC	450,000	\$ 112,500
Decembra Diamond	360,000	90,000
John Clarke	100,000	25,000
Deadalus Consulting, Inc.	90,000	22,500
Ron Roule	1,000,000	250,000
Iseal Aponte	150,000	37,500
	<u>2,150,000</u>	<u>\$ 537,500</u>

Warrants to purchase common stock:

On September 10, 2008, we issued Class B warrants to purchase 6,000,000 shares of our common stock in connection with financing transactions discussed in Note 7. These warrants have a strike price of \$0.50 and expire five years from issuance.

On January 17, 2007, we issued Class A warrants to purchase 3,262,712 shares of our common stock in connection with a sale of common stock. These warrants have a strike price of \$1.00 and expire five years from issuance.

	<u>Indexed Shares</u>	<u>Weighted Strike</u>
October 1, 2006	-	-
Issued	3,262,712	\$1.00
Exercised	-	-
Expired	-	-
September 30, 2007	<u>3,262,712</u>	<u>\$1.00</u>
Issued	6,000,000	\$0.50
Exercised	-	-
Expired	-	-
September 30, 2008	<u>9,262,712</u>	<u>\$0.68</u>

The weighted average remaining life of the aggregate 9,262,712 warrants is 4.37 years.

As more fully discussed in Note 7, the inception date fair value of Class B warrants amounted to \$555,600. As of September 30, 2008, the fair value amounted to \$563,400. Derivative expense associated with the classification of the Class B warrants in liabilities amounted to \$7,800.

NET TALK.COM, INC.
(A Development Stage Enterprise)
NOTES TO FINANCIAL STATEMENTS
Years Ended September 30, 2008 and 2007

Note 9 - Commitment and Contingencies:

Leases

We lease our principal office space under an arrangement that is an operating lease. Rent and associated occupancy expenses for the year ended September 30, 2008 was \$43,753.

Minimum non-cancellable future lease payments as of September 30, 2008, were as follows: 2009—\$107,700; 2010—\$98,725.

Employment arrangements

We have entered into an employment agreement with our Chief Executive Officer, Anastasios Kyriakides. In consideration of his services to us, we have agreed to pay him a base salary of \$150,000 plus certain bonuses and awards if the Company achieves certain profitability levels and adopts certain incentive compensation plans. As of September 30, 2008, none of these incentive arrangements and plans had been realized. This agreement is effective through September 30, 2013.

Note 10 - Related Parties:

During the year ended September 30, 2007, we advanced an aggregate of \$9,429 to certain officers. The balances on these advances at September 30, 2008 and 2007 was \$0 and \$9,429, respectively.

Note 11 Discontinued Operations:

On September 10, 2008, at the time we acquired the Interlink Asset Group, our management and Board of Directors committed to the discontinuance and disposal of our advertising business. We disposed of this asset to be able to concentrate our efforts exclusively on the deployment of the TK6000 product offering. We concluded that the advertising business constituted a component of our business, as defined in SFAS 144 and have presented the unit in the accompanying financial statements on the basis that (a) the operations and cash flows of the component have been eliminated from our ongoing operations a result of the disposal transaction and (b) we have no significant continuing involvement in the operations of the component after the disposal transaction. On September 10, 2008, we sold the advertising business resulting in a gain on sale of \$168,083.

There are no assets or liabilities remaining at September 30, 2008. The caption discontinued operations on our statements of operations reflects the following:

	Year Ended September 30,	
	2008	2007
Income from discontinued business	\$ 18,045	\$ -
Loss from operations of discontinued business	\$ -	\$ 446,496
Gain on sale of equipment	\$ 168,083	\$ -

NET TALK.COM, INC.
(A Development Stage Enterprise)
NOTES TO FINANCIAL STATEMENTS
Years Ended September 30, 2008 and 2007

Note 12 Income Taxes:

Our income tax provision (benefit) for the years ended September 30 consisted of the following:

	<u>2008</u>	<u>2007</u>
Current provision	\$ (8,033)	-
Deferred provision	-	-
Change in valuation allowance	-	-
	<u>\$ (8,033)</u>	<u>\$ -</u>

The composition of our deferred taxes is as follows:

	<u>September 30,</u>	
	<u>2008</u>	<u>2007</u>
Net operating loss	2,504,760	494,853
Valuation allowance	(2,504,760)	(494,853)
	<u>\$ -</u>	<u>\$ -</u>

Based on the Company's prior earnings and the sufficiency of income to be utilized in carryback years and future taxable income, it is more likely than not that these net deferred tax assets will not be realized. Therefore, a 100% valuation allowance has been established to reduce deferred tax assets.

As of September 30, 2008, we have net operating loss carry forwards amounting to \$ 2,504,760 that are available, subject to certain limitations, to offset future taxable income through 2023. All prior tax years, subject to statutory limitations, remain subject to examination by Federal and state taxing jurisdictions.

In July 2006, the FASB issued Interpretation No. 48, Accounting for Uncertainty in Income Taxes ("FIN 48"). FIN No. 48 clarifies the accounting for Income Taxes by prescribing the minimum recognition threshold a tax position is required to meet before being recognized in the financial statements. It also provides guidance on derecognition, measurement, classification, interest and penalties, accounting in interim periods, disclosure and transition and clearly scopes income taxes out of SFAS No. 5, Accounting for Contingencies. FIN 48 was effective for fiscal years beginning after December 15, 2006. As more fully discussed in Note 3, we purchased the Interlink Asset Group on September 10, 2008. While we have not filed income tax returns with taxing jurisdictions since that acquisition, we intend to take the position that the purchase was a taxable transaction and, accordingly, depreciate and or amortize the future step up in bases allocated for income tax purposes, which amounts exceed their income tax bases with the seller.

NET TALK.COM, INC.
(A Development Stage Enterprise)
NOTES TO FINANCIAL STATEMENTS
Years Ended September 30, 2008 and 2007

Note 12 Income Taxes (Continued):

If, in an examination, the Internal Revenue Service imposed treatment as a non-taxable transaction, we would not be afforded the benefit of the depreciation and amortization associated with the excess of the allocated values over the basis in the assets. As of the date of these financial statements, we have not recognized any material benefits from the step-up. However, we will be required to continue to monitor the merits of this position as our business develops.

Our effective tax rate differs from statutory tax rates in jurisdictions that we are taxed. The following table reconciles the differences:

	<u>Year ended September 30,</u>	
	<u>2008</u>	<u>2007</u>
Federal statutory rate	34.00%	34.00%
State rate, net of federal benefit	3.63%	3.63%
	<u>37.63%</u>	<u>37.63%</u>
Change in valuation allowance	-	-
	<u>37.63%</u>	<u>37.63%</u>

Note 13 Subsequent Events:

2009 Convertible Debenture Offering

On January [•], 2009, we entered into a Securities Purchase Agreement with Debt Opportunity Fund, LLP (“DOF”) by which DOF purchased (a) a 12% Senior Secured Convertible Debenture in the principal amount of \$600,000; and (b) a Series C Warrant to purchase 2,400,000 shares of common stock of the Company. The maturity date of the debentures is January [•], 2011 and each debenture bears interest on the principal amount outstanding and unpaid from time to time at a rate of 12% per annum from the date of issuance until paid in full. Interest is calculated on the basis of a 360-day year and paid for the actual number of days elapsed, and accrues and is payable quarterly or upon conversion (as to the principal amount then being converted). The debentures convert into shares of our common stock at the option of the holder at \$0.25 per share (which conversion price is subject to adjustment under certain circumstances). The debentures are secured by a lien in all of the assets of the Company. The Series C Common Stock Purchase Warrants entitle the holders to purchase up to an aggregate of 2,400,000 shares of our common stock at an exercise price of (\$0.50) per share. Each Series C Common Stock Purchase Warrant is exercisable, in whole or in part, at any time after issuance and before the close of business on the date five (5) years from the initial exercise date.

Midtown Partners & Co., LLC (“Midtown Partners”), an NASD registered broker dealer, acted as the placement agent for the Company in connection with the 2009 Convertible Debt Offering. In connection with the 2009 Convertible Debt Offering, we paid Midtown Partners a cash commission equal to \$48,000 and issued a Series C Common Stock Purchase Warrant to Midtown Partners entitling Midtown Partners to purchase 480,000 shares of the Company’s common stock at an initial exercise price of \$0.50 per share.

NET TALK.COM, INC.
(A Development Stage Enterprise)
NOTES TO FINANCIAL STATEMENTS
Years Ended September 30, 2008 and 2007

Note 13 Subsequent Events (Continued):

2009 Convertible Debenture Offering (Continued)

The offer and sale of the 12% Senior Secured Convertible Debentures and Series C Common Stock Purchase Warrants was affected in reliance on the exemptions for sales of securities not involving a public offering, as set forth in Rule 506 promulgated under the Securities Act and in Section 4(2) of the Securities Act, based on the following: (a) the investors confirmed to us that they were either "accredited investors," as defined in Rule 501 of Regulation D promulgated under the Securities Act or had such background, education and experience in financial and business matters as to be able to evaluate the merits and risks of an investment in the securities; (b) there was no public offering or general solicitation with respect to the offering; (c) the investors were provided with certain disclosure materials and all other information requested with respect to our company; (d) the investors acknowledged that all securities being purchased were "restricted securities" for purposes of the Securities Act, and agreed to transfer such securities only in a transaction registered under the Securities Act or exempt from registration under the Securities Act; and (e) a legend was placed on the certificates representing each such security stating that it was restricted and could only be transferred if subsequently registered under the Securities Act or transferred in a transaction exempt from registration under the Securities Act.

TARIFFS

NET TALK.COM, INC.
1100 NW 163rd Dr
N. Miami, FL 33169

P.U.C.O. Tariff No. 2
Original Title Sheet

CARRIER-TO-CARRIER TARIFF

NET TALK.COM, INC.
ACCESS SERVICES TARIFF

Regulations and Schedule of Intrastate Access Rates

This tariff includes the rates, charges, terms and conditions of service for the provision of intrastate access telecommunications services by NET TALK.COM, INC. This tariff is available for public inspection during normal business hours at the main office of NET TALK.COM, INC. with principal offices at 1100 NW 163rd Dr, N. Miami, Florida 33169.

Issued: March 9 2009

Effective: April 9 2009

Issued by:

A. Kyriakides, Pres.
1100 NW 163rd Dr
N. Miami, FL 33169

OHNETTALK

CARRIER-TO-CARRIER TARIFF

CHECK SHEET

The sheets listed below of this tariff are effective as of the date shown. Revised sheets contain all changes from the original tariff that are in effect as of the date indicated.

SHEET	REVISION		SHEET	REVISION	SHEET	REVISION	
Title	First		26	First	51	Original	
1	Second	*	27	First	52	Original	
2	Original		28	Original	53	Original	
3	Original		29	Original	54	Original	
4	Original		30	Original	55	Original	
5	Original		31	Original	56	Original	
6	Original		32	Original	57	Original	
7	Original		33	Original	58	Original	
8	Original		34	Original	59	Original	
9	Original		35	Original	60	First	*
10	Original		36	Original	60.1	Original	*
11	Original		37	Original	61	Original	
12	Original		38	Original	62	Original	
13	Original		39	Original			
14	Original		40	Original			
15	Original		41	Original			
16	Original		42	Original			
17	Original		43	Original			
18	Original		44	Original			
19	Original		45	Original			
20	Original		46	Original			
21	Original		47	Original			
22	Original		48	Original			
23	Original		49	Original			
24	Original		50	Original			
25	Original						

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CARRIER-TO-CARRIER TARIFF

EXPLANATION OF SYMBOL

- (C) To signify changed rate, regulation or condition.
- (D) To signify discontinued rate, regulation or condition.
- (I) To signify an increase.
- (M) To signify text relocated without change.
- (N) To signify new material, including a listing, rate, regulation, rule or condition.
- (R) To signify a reduction.
- (T) To signify a change in the word of text, but no change in the rate, rule or condition.

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CARRIER-TO-CARRIER TARIFF

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CARRIER-TO-CARRIER TARIFF

SECTION 1 - DEFINITIONS AND ABBREVIATIONS

Access Code - Denotes a uniform code assigned by the Company to an individual Customer. The code has the form 101XXXX or 950-XXXX.

Access Line - An arrangement which connects the Customer's local exchange line to a Company designated switching center or point of presence.

Access Minutes - The increment for measuring usage of exchange facilities for the purpose of calculating chargeable usage.

Access Service Request (ASR) - The service order form used by access service Customers and the Company to the process of establishing, moving or rearranging access services provided by the Company.

Access Tandem - A switching system that provides a traffic concentration and distribution function for originating or terminating traffic between End Offices and the Customer's Premises or Point of Presence.

Answer Supervision - The transmission of the switch trunk equipment supervisory signal (off-hook or on-hook) to a carrier's Point of Presence or customer's terminal equipment as an indication that the called party has answered or disconnected.

Automatic Number Identification (ANI) - The automatic transmission of a caller's billing account telephone number to a local exchange company, interexchange carrier or a third party Customer. The primary purpose of ANI is for billing toll calls.

Bit - The smallest unit of information in a binary system of notation.

Bps - Bits per second. The number of bits transmitted in a one second interval.

Call - A Customer or End User attempt for which the complete address code (e.g., 0-, 911, or 10 digits) is provided to the Serving Wire Center, End Office or Access Tandem Switch.

Casual Calling - Where access to the Company's network and the subsequent use of service by the Customer is initiated through the dialing of a toll-free number or Access Code. Casual Calling allows non-Pre subscribed customers to utilize the services of the Company.

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CARRIER-TO-CARRIER TARIFF

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

Central Office - The premises of the Company or another local exchange carrier containing one or more switches where Customer or End User station loops are terminated for purposes of interconnection to other station loops, trunks or access facilities.

Channel - A communications path between two or more points.

CIC - An interexchange carrier identification code.

Commission - Refers to the Public Utilities Commission of Ohio, unless otherwise indicated.

Company or Carrier - Used throughout this tariff to indicate NET TALK.COM, INC.

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 which 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 or Dedicated 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.

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CARRIER-TO-CARRIER TARIFF

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

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.

DS0 - Digital Signal Level 0; a dedicated, full duplex digital channel with line speeds of 2.4, 4.8, 9.6, 19.2, 56 or 64 Kbps.

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.

DS3 - Digital Signal Level 3; a dedicated, high capacity, full duplex channel with a line speed of 44.736 Mbps isochronous serial data having a line code of bipolar with three zero substitution (B3ZS). Equivalent capacity of 28 DS1 Services.

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 which 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.

CARRIER-TO-CARRIER TARIFF

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

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.

Gbps - Gigabits per second; billions of bits per second.

Host Office - An electronic switching system which provides call processing capabilities for one or more Remote Switching Modules or Remote Switching Systems.

Individual Case Basis or ICB - A process whereby the terms, conditions, rates and/or charges for a service provided under the general provisions of this tariff are developed or modified based on the unique circumstances in each case.

Interstate - For the purpose of this tariff, the term Interstate applies to the regulatory jurisdiction of services used for communications between one or more originating and terminating points located in different states within the United States or between one or more points in the United States and at least one international location.

Intrastate - For the purpose of this tariff, the term Intrastate applies to the regulatory jurisdiction of services used for communications between one or more originating and terminating points, all located within the same state.

Interexchange Carrier (IXC or IC) - A long distance telecommunications services provider that furnishes services between exchange areas.

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CARRIER-TO-CARRIER TARIFF

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

Kbps - Kilobits per second; 1000s of bits per second.

LATA - Local Access and Transport Area. A geographic area for the provision and administration of communications services existing on February 8, 1996, as previously established by the U.S. District Court for the District of Columbia in Civil Action No. 82-0192; or established by a Bell operating company after February 8, 1996 and approved by the FCC; or any other geographic area designated as a LATA in the National Exchange Carrier Association (NECA) Tariff F.C.C. No. 4.

LEC - Local Exchange Company.

Mbps - Megabits per second; millions of bits per second.

Message - See Call.

N/A - Not Applicable.

Non-Recurring Charge (ANRC@) - The initial charge, usually assessed on a one-time basis, to initiate and establish a service or feature.

NPA - Numbering Plan Area or area code.

OC-12 - A high capacity channel for full duplex, synchronous, optic transmission of digital signals based on the SONET Standard at a rate of 622.08 Mbps.

OC-3 - A high capacity channel for full duplex, synchronous, optic transmission of digital signals based on the SONET Standard at a rate of 155.52 Mbps.

OC-48 - A high capacity channel for full duplex, synchronous, optic transmission of digital signals based on the SONET Standard at a rate of 2.4 Gbps

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CARRIER-TO-CARRIER TARIFF

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

Off-Hook - The active condition of Switched Access service or a telephone exchange line.

On-Hook - The idle condition of Switched Access service or a telephone exchange line.

Originating Direction - The use of Switched Access Service for the origination of calls from an End User's Premises to a Customer's Point of Presence.

PIC Authorization - A Customer's or End User's selection of a PIC that meets the requirements of federal and state law.

PIC - Primary Interexchange Carrier.

Point of Presence or POP - The physical location associated with an Interexchange Carrier's communication and switching systems.

Point of Termination - The point of demarcation within a Customer or End User Premises at which the Company's responsibility for the provision of access service ends. The point of demarcation is the point of interconnection between Company communications facilities and Customer-provided or End User-provided facilities as defined in Part 68 of the Federal Communications Commission's Rules and Regulations.

Premises - A building, portion of a building in a multi-tenant building, or buildings on continuous property not separated by a highway. May also denote a Customer-owned enclosure or utility vault located above or below ground on private property or on Customer acquired right-of-way.

Presubscription - An arrangement whereby a Customer selects and designate to the Company or other LEC a carrier he or she wishes to access, without an access code, for completing interLATA and/or intraLATA toll calls. The selected carrier is referred to as the Primary Interexchange Carrier.

Primary Interexchange Carrier - The IXC designated by the Customer as its first routing choice and primary overflow carrier for routing of 1+ direct dialed and operator assisted non-local calls.

Private Line - A service which provides dedicated path between one or more Customer Premises.

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CARRIER-TO-CARRIER TARIFF

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

Query - The inquiry to a Company data base to obtain information, processing instructions or service data.

Recurring Charge - The charges to the Customer for services, facilities or equipment, which continue for the agreed upon duration of the service. Recurring charges do not vary based on Customer usage of the services, facilities or equipment provided.

Remote Switching Modules or Remote Switching Systems (RSM/RSS) - Small remotely controlled electronic End Office Switching equipment which obtains its call processing capability from a Host Office. An RSM/RSS cannot accommodate direct trunks to a Customer.

Service Commencement Date - The first day following the date on which the Company notifies the Customer that the requested service or facility is available for use, unless extended by the Customer's refusal to accept service which does not conform to standards in the service order or this tariff, in which case the service commencement date is the date of the Customer's acceptance. The Company and Customer may mutually agree on a substitute service commencement date.

Service Order - A written request for network services executed by the Customer and the Company. The signing of a Service Order by the Customer and acceptance by the Company begins the respective obligations of the parties in that order services offered under this tariff.

Serving Wire Center 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 Customer is connected via station loops or trunks to a Serving Wire Center Switch.

Special Access - See Dedicated Access.

Station - Refers to telephone equipment or an exchange access line from or to which calls are placed.

Switched Access - Where originating or terminating access between an end user and an interexchange carrier is provided via Feature Group facilities, circuits or channels provided by a local exchange carrier. A method of reaching the Customer's communication and switching systems whereby the End User is connected to the Customer's Point of Presence or designate using services of the local switched network.

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CARRIER-TO-CARRIER TARIFF

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

Tandem Switch - See Access Tandem.

Terminal Equipment - Telecommunications devices, apparatus and associated wiring on the Customer-designated premises.

Terminating Direction - The use of Switched Access Service for the completion of calls from a Customer's Point of Presence to an End User Premises.

Trunk - A communications path connecting two switching systems in a network, used in the establishment of an end-to-end connection.

Trunk Group - A set of trunks which are traffic engineered as a unit for the establishment of connections between switching systems in which all of the communications paths are interchangeable.

V & H Coordinates - Geographic points which define the originating and terminating points of a call in mathematical terms so that the airline mileage of the call may be determined. Call mileage may be used for the purpose of rating calls.

Net Talk- Refers to NET TALK.COM, INC., issuer of this tariff.

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1100 NW 163rd Dr
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OHNETTALK

CARRIER-TO-CARRIER TARIFF

SECTION 2 - RULES AND REGULATIONS

2.1 Undertaking of Net Talk,

- 2.1.1** The Company undertakes to furnish switched or dedicated access communications service pursuant to the terms of this tariff.
- 2.1.2** The Company's services and facilities are available twenty-four (24) hours per day, seven (7) days per week.
- 2.1.3** The Company is responsible under this tariff only for the services and facilities provided hereunder, and it assumes no responsibility for any service provided by any other entity that purchases access to the Company network in order to originate or terminate its own services, or to communicate with its own customers.
- 2.1.4** The Company arranges for installation, operation, and maintenance of the communications services provided in this tariff for Customers in accordance with the terms and conditions set forth under this tariff. The Customer shall be responsible for all charges due for such service arrangements.

2.2 Use of the Company's Service

- 2.2.1** Services provided under this tariff may be used by the Customer for any lawful telecommunications purpose for which the service is technically suited.
- 2.2.2** The services the Company offers shall not be used for any unlawful purpose or for any use as to which the Customer has not obtained all required governmental approvals, authorizations, licenses, consents and permits.
- 2.2.3** Recording of telephone conversations of service provided by the Company under this tariff is prohibited except as authorized by applicable federal, state and local laws.
- 2.2.4** Any service provided under this tariff may be resold to or shared (jointly used) with other persons at the Customer's option. The Customer remains solely responsible for all use of service ordered by it or billed to its account(s) pursuant to this tariff, for determining who is authorized to use its service, and for promptly notifying the Company of any unauthorized use. The Customer may advise its customers that a portion of its service is provided by the Company, but the Customer shall not represent that the Company jointly participates with the Customer in the provision of the service. The Company may require applicants for service who intend to use the Company's offerings for resale, shared and/or joint use to file a letter with the Company confirming that their use of the Company's offerings complies with relevant laws and the Commission's regulations, policies, orders, and decisions.

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OHNETTALK

CARRIER-TO-CARRIER TARIFF

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

2.3 Limitations

- 2.3.1** The Company does not undertake to transmit messages, but offers the use of its facilities when available, and will not be liable for errors in transmission or for failure to establish connections.
- 2.3.2** The furnishing of service under this tariff is subject to the availability on a continuing basis of all the necessary facilities and equipment and is limited to the capacity of the Company's facilities as well as facilities the Company may obtain from other carriers, from time to time, to furnish service as required at the sole discretion of the Company.
- 2.3.3** The Company reserves the right to limit or to allocate the use of existing facilities, or of additional facilities offered by the Company, when necessary because of lack of facilities, or due to some other cause beyond the Company's control.
- 2.3.4** The Company may block any signals being transmitted over its network by Customers which cause interference to the Company or other users. Customer shall not be relieved of all obligations to make payments for charges relating to any blocked service and shall indemnify the Company for any claim, judgment or liability resulting from such blockage.
- 2.3.5** The Company reserves the right to discontinue service when the Customer is using the service in violation of the provisions of this tariff, or in violation of the law.

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CARRIER-TO-CARRIER TARIFF

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.

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

2.5 Application or Service

Customers may be required to enter into written or oral 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.

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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 (calculated on a proportionate basis where appropriate, at the sole discretion of the Company) 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.

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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 premise resulting from the existence of the Company's equipment or facilities on such premise, 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** 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 court's responsibility to adjudicate negligence and consequent damage claims, it is also the court's responsibility to determine the validity of the exculpatory clause.

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

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 to 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 premise, 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

2.9.1 The Customer is responsible for making proper application for service; placing any necessary orders; for complying with tariff regulations; and payment of charges for services provided. Specific Customer responsibilities include, but are not limited to the following:

- (a) reimbursing the Company for damage to or loss of the Company's facilities or equipment caused by the acts or omissions of the Customer; or the non-compliance by the Customer, with these regulations; or by fire or theft or other casualty on the Customer premise, unless caused by the gross negligence or intentional misconduct of the employees or agents of the Company;
- (b) providing at no charge, as specified by the Company upon ordering service, any needed equipment, secured space, power, supporting structures, and conduit to operate Company facilities and equipment installed on the premises of the Customer, and the level of heating and air conditioning necessary to maintain the proper operating environment on such premise;
- (c) obtaining, maintaining and otherwise having full responsibility for all rights-of-way and conduit necessary for installation of fiber optic cable and associated equipment used to provide communications services to the Customer from the cable building entrance or property line to the location of the equipment space described in Section 2.9.1 (b). Any and all costs associated with the obtaining and maintaining the rights-of-way described herein, including the costs of altering the structure to permit installation of the Company provided facilities, shall be borne entirely by, or may be charged by the Company, to the Customer; the Company may require the Customer to demonstrate its compliance with this section prior to accepting an order for service;
- (d) providing a safe place to work and complying with all laws and regulations regarding the working conditions on the premise at which Company employees and agents shall be installing or maintaining the Company's facilities and equipment; the Customer may be required to install and maintain Company facilities and equipment within a hazardous area if, in the Company's opinion, injury or damage to the Company employees or property might result from installation or maintenance by the Company; the Customer shall be responsible for identifying, monitoring, removing and disposing of any hazardous material (e.g., friable asbestos) prior to any construction or installation work;

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

2.9 Obligations of the Customer (Continued)

2.9.1 (continued)

- (e) complying with all laws and regulations applicable to, and obtaining all consents, approvals, licenses and permits as may be required with respect to, the location of Company facilities and equipment in any Customer Premises or the rights-of-way for which Customer is responsible under Section 2.9 (c); and granting or obtaining permission for Company agents or employees to enter the premise of the Customer at any time for the purpose of installing, inspecting, maintaining, repairing, or upon termination of service as stated herein, removing the facilities or equipment of the Company;
- (f) not creating or allowing to be placed any liens or other encumbrances on the Company's equipment or facilities;
- (g) making Company facilities and equipment available periodically for maintenance purposes at a time agreeable to both the Company and the Customer, such agreement not to be reasonably withheld or denied. No allowance will be made for the period during which service is interrupted for such purposes;
- (h) ensuring that any Customer provided equipment and/or systems are properly interfaced with Company facilities or services, that the signals emitted into Company's network are of the proper mode, bandwidth, power, and signal level for the intended use of the Customer and in compliance with the 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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SECTION 2 - RULES AND REGULATIONS, (CONT'D)

2.9 Obligations of the Customer (Continued)

2.9.2 With regard to access services provided by the Company, specific Customer responsibilities include, but are not limited to the following:

A. Design of Customer Services

The Customer shall be responsible for its own expense for the overall design of its services and for any redesigning or rearrangements of its services which may be required because of changes in facilities, operations or procedures of the Company, minimum protection criteria, or operating or maintenance characteristics of the facilities.

B. Network Contingency Coordination

The Customer shall, in cooperation with the Company, coordinate in planning the actions to be taken to maintain maximum network capability following natural or man-made disasters which affect telecommunications service.

C. Jurisdictional Reports

The jurisdictional reporting requirements will be as specified below. When a Customer orders Access Service, its projected Percent Interstate Usage (PIU) must be provided in whole numbers to the Company. These whole number percentages will be used by the Company to apportion the use and/or charges between interstate and intrastate until a revised report is received as set forth herein. Reported or default PIU factors are used only where the call detail is insufficient to determine the appropriate jurisdiction of the traffic.

- (1) Originating Access: Originating access minutes consist of traffic originating from the Company Local Switching Center(s). The Customer must provide the Company with a projected PIU factor on an annual basis. If no PIU for originating minutes is submitted as specified herein, a default PIU of 50% will be applied by the Company.
- (2) Terminating Access: Terminating access minutes consist of traffic terminating to the Company Local Switching Center(s). The Customer must provide the Company with a projected PIU factor on an annual basis. If no PIU for terminating minutes is submitted as specified herein, a default PIU of 50% will be applied by the Company.

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

2.9 Obligations of the Customer (Continued)

2.9.2 (continued)

C. Jurisdictional Reports (continued)

- (3) Except where the Company measured access minutes are used as set forth above, the Customer reported Projected PIU factor as set forth above will be used until the Customer reports a different projected PIU factor, as set forth below.

D. Jurisdictional Audits

- (1) The Customer shall keep sufficient detail from which the percentages of interstate and intrastate use reported to the Company can be verified and upon request of the Company make such records available for inspection and audit. The customer must maintain these records for 24 months from the date the report became effective for billing purposes.
- (2) Initiation of an audit will be at the sole discretion of the Company. The audit shall be performed by an independent party selected by the Company. An audit may be initiated by the Company for a single customer no more than once per year. The customer shall supply the required data within 30 calendar days of the Company request.
- (3) In the event that an audit reveals that any customer reported PIU was incorrect, the Company shall apply the audit result to all usage affected by the audit. The customer shall be backbilled or credited, for a period retroactive to the date that the incorrect percentage was reported, but not to exceed 24 months. Backbilled amounts are subject to a late payment penalty and payment shall be made in immediately available funds, within 31 days from receipt of bill or by the following bill date, whichever is a shorter period.

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

2.9 Obligations of the Customer (Continued)

2.9.2 (continued)

D. Jurisdictional Audits (continued)

- (4) Should an audit reveal that the misreported percentage(s) of use has resulted in an underpayment of access charges to the Company of five percent or more of the total Switched Access Services bill, the customer shall reimburse the Company for the cost of the audit. Proof of cost shall be the bills, in reasonable detail submitted to the Company by the auditor.
- (5) Within 15 days of completion of the auditor's report, the Company will furnish a copy of the audit results to the person designated by the customer to receive such results.

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 which 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).

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

2.10 Billing and Payment For Service (Continued)

2.10.2 Minimum Period

The minimum period for which services are provided and for which rates and charges are applicable is one (1) month unless otherwise specified in this tariff or by mutually agreed upon contract. When a service is discontinued prior to the expiration of the minimum period, charges are applicable, whether the service is used or not.

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

2.10 Billing and Payment For Service (Continued)

2.10.3 Payment for Service

- A. All charges due by the Customer are payable to the Company or any agent duly authorized to receive such payments. The Company shall bill on a current basis all charges incurred by, and credits due to, the Customer under this tariff. Any known unbilled charges for prior periods and any known unbilled adjustments also will be applied to this bill. Terms of payment shall be according to the rules and regulations of the agent and subject to the rules of regulatory bodies having jurisdiction.
- B. Non-recurring charges for installations, service connections, moves or rearrangements are due and payable upon receipt of the Company's invoice by the Customer. At the Company's discretion, payment of all or a portion of any non-recurring charges may be required prior to commencement of facility or equipment installation or construction required to provide the services requested by the Customer.
- C. The Company shall present invoices for recurring charges monthly to the Customer, in advance of the month in which service is provided, and recurring charges shall be due and payable as specified on the bill. The Company reserves the right to utilize as its sole and exclusive billing method electronic invoices that are accessible by the Customer via a secure web interface.
- D. When billing is based upon Customer usage, usage charges will be billed monthly in arrears for service provided in the preceding billing period. Charges shall be due and payable as specified on the bill. Any requests by the Customer for call detail records supporting billed usage charges must be submitted to the Company in writing or via electronic mail that is acknowledged as received by the Company, within ninety (90) days of the date of the invoice on which the usage was billed. Any such call detail records will be provided in a format to be mutually agreed between the Company and the Customer.
- E. Customer billing will begin on the service commencement date, which is the day the Company determines in its reasonable sole discretion that the service or facility is available for use, except that the service commencement date may be postponed by mutual agreement of the parties, or if the service or facility does not conform to standards under this tariff or the service order. Billing accrues through and includes the day that the service, circuit, arrangement or component is discontinued.

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2.10 Billing and Payment For Service (Continued)

2.10.3 Payment for Service (Continued)

- F. When service does not begin on the first day of the month, or end on the last day of the month, the charge for the fraction of the month in which service was furnished will be calculated on a pro rata basis. For this purpose, every month is considered to have 30 days.
- G. Amounts not paid within 30 days after the mailing date of invoice will be considered past due.

2.10.4 Disputed Charges

- A. Any objections to billed charges must be reported to the Company or its billing agent in writing or via electronic mail that is acknowledged by the Company within ninety (90) days of the invoice date of the bill issued to the Customer. Adjustments to Customers' bills shall be made to the extent that circumstances exist which reasonably indicate that such changes are appropriate.
- B. 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. All claims must be submitted to the Company within ninety (90) days of the invoice date of the bill for the disputed services. If the Customer does not submit a claim as stated above, the Customer waives all rights to filing a claim thereafter.
- C. 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.
- D. 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.
- E. 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.
- F. 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.

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2.10 Billing and Payment For Service (Continued)

2.10.5 Late Payment Fees

A late payment charge of 1.5% per month, or the highest rate permitted by applicable law, whichever is less, shall be due to the Company for any billed amount for which payment has not been received by the Company within thirty (30) days of the invoice date of the Company's invoice for service, or if any portion of the payment is received by the Company in funds which are not immediately available upon presentment. If the last calendar day for remittance falls on a Sunday, legal holiday or other day when the offices of the Company are closed, the date for acceptance of payments prior to assessment of any late payment fees shall be extended through to the next business day.

2.10.6 Returned Check Charge

A service charge equal to \$25.00, or the actual fee incurred by Company from a bank or financial institution, whichever is greater, will be assessed for all checks returned by a bank or other financial institution for: insufficient or uncollected funds, closed account, apparent tampering, missing signature or endorsement, or any other insufficiency or discrepancy necessitating return of the instrument at the discretion of the drawee bank or other financial institution.

2.11 Taxes, Surcharges and Fees

2.11.1 All state and local taxes (i.e., gross receipts tax, sales tax, municipal utilities tax) are listed as separate line items on the Customer's bill and are not included in the quoted rates and charges set forth in this tariff. To the extent that a municipality, other political subdivision or local agency of government, or Commission imposes upon and collects from the Company a gross receipts tax, sales tax, occupation tax, license tax, permit fee, rights-of-way fee, franchise fee, or other regulatory fee or tax, such and fees and taxes shall, insofar as practicable and allowed by law, be billed pro rata to Customers receiving service from the Company within the territorial limits of such municipality, other political subdivision or local agency of government. It shall be the responsibility of the Customer to pay any such taxes and fees that subsequently become applicable retroactively.

2.11.2 The Company may adjust its rates and charges or impose additional rates and charges on its Customers in order to recover amounts it is required by governmental or quasi-governmental authorities to collect from or pay to others in support of statutory or regulatory programs.

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

2.12 Deposits and Advanced Payments

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, Company may refuse to provide service, require a deposit or advance payment, or otherwise restrict or interrupt service to a Customer.

2.12.2 Deposits

- A. To safeguard its interests, the Company may require the Customer to make a deposit to be held as a guarantee for the payment of charges under Commission rules. A deposit may be required if the Customer's financial condition is not acceptable to the Company or is not a matter of general knowledge. A deposit does not relieve the Customer of the responsibility for the prompt payment of bills on presentation. A deposit may be required in addition to an advance payment.
- B. The maximum amount of any deposit shall not exceed the equivalent of the customers estimated liability for two months service.
- C. The Company will pay interest on deposits, to accrue from the date the deposit is made until it has been refunded, or until a reasonable effort has been made to effect refund. The Company will pay interest at the rate prescribed by the Commission or as otherwise permitted by applicable law.
- D. If the amount of a deposit is proven to be less than required to meet the requirements specified above, the Customer shall be required to pay an additional deposit upon request.
- E. Upon discontinuance of service, the Company shall promptly and automatically refund the Customer's deposit plus accrued interest, or the balance, if any, in excess of the unpaid bills including any penalties assessed for service furnished by the Company.

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

2.12 Deposits and Advanced Payments (Continued)

2.12.3 Advance Payments

To safeguard its interests, the Company may require a Customer to make an advance payment before services and facilities are furnished. The advance payment will not exceed an amount equal to one (1) month's estimated billing. This will be applied against the next month's charges and a new advance payment may be collected for the next month, if necessary. Advance payments do not accrue interest. An advance payment may be required in addition to a deposit.

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

2.13 - Cancellation by Customer

2.13.1 General

- A.** Customers of the Company's service may cancel service by providing the Company with written notification thirty (30) days prior to the requested cancellation date. The Company shall hold the Customer responsible for payment of all bills for service furnished until the cancellation date specified by the Customer or until thirty (30) days after the date that the cancellation notice is received, whichever is later.
- B.** Customers seeking to cancel service have an affirmative obligation to block traffic originating from or terminating to the Company's network.. By originating traffic from or terminating traffic to the Company's network, the Customer will have constructively ordered the Company's switched access service.

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

2.13 Cancellation by Customer (Continued)

2.13.2 Cancellation of Application for Service

- A. Where the Company permits the Customer to cancel an application for service prior to the start of service or prior to any special construction, no charges will be imposed except for those specified below.
- B. Where, prior to cancellation by the Customer, the Company incurs any expenses in installing the service or in preparing to install the service that it otherwise would not have incurred, a charge equal to the costs the Company incurred, less net salvage, shall apply, but in no case shall this charge exceed the sum of the charge for the minimum period of services ordered, including installation charges, and all charges others levy against the Company that would have been chargeable to the Customer had service begun.
- C. Where the Company incurs any expense in connection with special construction, or where special arrangements of facilities or equipment have begun, before the Company receives a cancellation notice, a charge equal to the costs incurred, less net salvage, may apply. In such cases, the charge will be based on such elements as the cost of the equipment, facilities, and material, the cost of installation, engineering, labor, and supervision, general and administrative expense, other disbursements, depreciation, maintenance, taxes, provision for return on investment, and any other costs associated with the special construction or arrangements.
- D. The charges described above will be calculated and applied on a case-by-case basis.

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

2.14 Cancellation by Company

2.14.1 Service continues to be provided until canceled by the Customer pursuant to Section 2.13 or until discontinued by the Company. The Company may render bills subsequent to the termination of service for charges incurred before termination. The Customer shall pay such bills in full in accordance with the payment terms of this tariff.

2.14.2 The Company may refuse or discontinue service to a Customer under the following conditions. The Company will give notice to Customers of such refusal or discontinuance at the earliest reasonable opportunity.

- (a) For violation of law: Except as provided elsewhere in this tariff, the Company may refuse, suspend or cancel service, without notice, for any violation of terms of this tariff, for any violation of any law, rule, regulation, order, decree or policy of any government authority of competent jurisdiction, or by reason of any order or decision of a court or other government authority having jurisdiction which prohibits the Company from furnishing such service or prohibits Customer from subscribing to, using, or paying for such service.
- (b) For the Company to comply with any order or request of any governmental authority having jurisdiction: The Company may refuse, suspend or cancel service, without notice, in order to permit the Company to comply with any order or request of any governmental authority having jurisdiction.
- (c) In the event of Customer or Authorized User use of equipment in such a manner as to adversely affect the Company's equipment or service to others.
- (d) In the event of tampering with the equipment or services owned by the Company or its agents in a manner which adversely affects the network or other customers.
- (e) In the event of unauthorized or fraudulent use of service. Whenever service is discontinued for fraudulent use of service, the Company may, to the extent that Company opts to restore such service, require the Customer to make, at Customer's own expense, all changes in facilities or equipment necessary to eliminate illegal use and to pay an amount reasonably estimated as the loss in revenues resulting from such fraudulent use.
- (g) If any of the facilities, appliances, or apparatus on Customer's premise are found to be unsafe or causing harm to the Company's facilities, and may refuse to furnish service until the applicant or Customer shall have remedied the condition.

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

2.14 Cancellation by Company (Continued)

2.14.3 The Company may refuse or discontinue service provided that, unless otherwise stated, the Customer shall be given five (5) business days written notice to comply with any rule or remedy any deficiency:

- (a) For nonpayment: The Company, by written notice to the Customer and in accordance with applicable law, may refuse, suspend or cancel service without incurring any liability when there is an unpaid balance for service that is past due. If any billed amount is in dispute, the customer has the right to appeal to the PUCO. Service will not be discontinued while the dispute is under PUCO review.
- (b) For returned checks: The Customer whose check or draft is returned unpaid for any reason, after two attempts at collection, may, at the Company's discretion, be subject to refusal, suspension or cancellation of service in the same manner as provided for nonpayment of overdue charges.
- (c) For neglect or refusal to provide reasonable access to the Company or its agents for the purpose of inspection and maintenance of equipment owned by the Company or its agents.
- (d) For Customer use or Customer's permitting use of obscene, profane or grossly abusive language over the Company's facilities, and who, after five (5) days notice, fails, neglects or refuses to cease and refrain from such practice or to prevent the same, and to remove its property from the premise of such person.
- (e) For use of telephone service for any property or purpose other than that described in the application.
- (f) For Customer's breach of any contract for service between the Company and the Customer.

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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 nonpayment may be required to pay a deposit and/or advance payment prior to service restoration.
- 2.15.2** A restoration fee of \$25.00, or the actual costs incurred by the Company plus an administrative charge, whichever is greater, 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 Part 64, Subpart D, which specify the priority system for such activities.

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

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 the Customer.
- 2.16.3** Equipment the Company provides or installs at the Customer premise 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)

2.18 Customer-Provided Equipment

- 2.18.1** The Company's services are designed primarily for the transmission of voice-grade telephonic signals, except as otherwise stated in this tariff. A user may transmit any form of signal that is compatible with the Company's equipment, but the Company does not represent that its services will be suitable for purposes other than voice-grade telephonic communication except as specifically stated in this tariff.
- 2.18.2** Terminal equipment on the user's premise and the electric power consumed by such equipment shall be provided by and maintained at the expense of the Customer. The Customer is responsible for the provision of wiring or cable to connect its terminal equipment to the Company's network.
- 2.18.3** The Customer is responsible for ensuring that Customer-provided equipment connected to Company equipment and facilities is compatible with such equipment and facilities. The magnitude and character of the voltages and currents impressed on Company-provided equipment and wiring by the connection, operation, or maintenance of such equipment and wiring shall be such as not to cause damage to the Company-provided equipment and wiring or injury to the Company's employees or to other persons. Any additional protective equipment required to prevent such damage or injury shall be provided by the Company at the Customer's expense, subject to prior Customer approval of the equipment expense.
- 2.18.4** Upon suitable notification to the Customer, and at a reasonable time, the Company may make such tests and inspections as may be necessary to determine that the Customer is complying with the requirements under this Section 2.18 for the installation, operation, and maintenance of Customer-provided facilities, equipment, and wiring in the connection of Customer-provided facilities and equipment to Company-owned facilities and equipment.
- 2.18.5** If the protective requirements for Customer-provided equipment are not being complied with, the Company may take such action as it deems necessary to protect its facilities, equipment, and personnel. The Company may, upon five (5) days written notice, require the use of additional protective equipment at the Customer's expense. If this written notice fails to remedy any protective deficiencies or potential harm, the Company may, upon additional five (5) days written notice, terminate the existing service of the Customer.
- 2.18.6** If harm to the Company's network, personnel or services is imminent, 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)

2.19 Inspection, Testing and Adjustments

- 2.19.1** The Company may, upon reasonable notice, make such tests and inspections as may be necessary to determine whether the terms and conditions of this tariff are being complied with in the installation, operation or maintenance of the Customer's or the Company's facilities or equipment.
- 2.19.2** Upon thirty (30) days notice, the facilities or equipment provided by the Customer shall be made available to the Company for such tests and adjustments as may be necessary for their maintenance in a condition satisfactory to the Company. No interruption allowance shall be granted for the time during which such tests and adjustments are made, unless such interruption exceeds twenty-four hours in length and is requested by the Customer.
- 2.19.3** The Company will provide the Customer reasonable notification of service-affecting activities that may occur in normal operation of its business. Such activities may include, but are not limited to, equipment or facilities additions, removals or rearrangements and routine preventative maintenance. Generally, such activities are not specific to an individual Customer but affect many Customers' services. No specific advance notification period applies to all service activities. The Company will work cooperatively with the Customer to determine the reasonable notification requirements. With some emergency or unplanned service-affecting conditions, such as an outage resulting from cable damage, notification to the Customer may not be possible.

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

2.20 Allowances for Interruptions in Service

2.20.1 General

- A.** Upon the written request of the Customer, delivered to the Company no later than thirty (30) days following the date of service interruption, 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 premise 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 2 - RULES AND REGULATIONS, (CONT'D)

2.20 Allowances for Interruptions in Service (Continued)

2.20.2 Limitations of Allowances

- A.** No credit allowance will be made for any interruption in service:
- (a) due to the negligence of or noncompliance with the provisions of this tariff by any person or entity other than the Company, including but not limited to the Customer;
 - (b) due to the failure of power, equipment, systems, connections or services not provided by the Company;
 - (c) due to circumstances or causes beyond the control of the Company;
 - (d) during any period in which the Company is not given full and free access to its facilities and equipment for the purposes of investigating and correcting interruptions;

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

2.20 Allowances for Interruptions in Service (Continued)

2.20.2 Limitations of Allowances (Continued)

- (e) during any period when the Customer has released service to the Company for maintenance purposes or for implementation of a Customer order for a change in service arrangements;
- (f) that occurs or continues due to the Customer's failure to authorize replacement of any element of special construction; and
- (g) that was not reported to the Company within 30 days of the date that service was affected.

2.20.3 Use of Another Means of Communications

- A. If the Customer elects to use another means of communications during the period of interruption, the Customer must pay the charges for the alternative service used.

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

2.20 Allowances for Interruptions in Service (Continued)

2.20.4 Application of Credits for Interruptions in Service

- A. Except as provided in Section 2.10.2 A., if a Customer's service is interrupted, and it remains interrupted for eight normal working hours or longer after access to the premises is made available and after being reported to be out of order, appropriate adjustments or refunds shall be made to the Customer, when such adjustment exceeds \$1.00.
- B. The amount of adjustment or refund shall be determined on the basis of the known period of interruption, generally beginning from the time the service interruption is first reported. The refund to the Customer shall be a pro rata part of the month's flat rate charges (if any) for the period of days and that portion of the service facilities rendered useless or inoperative. The refund may be accomplished by a credit on a subsequent bill for the service.
- C. For purposes of credit computation every month shall be considered to have seven hundred and twenty (720) hours. For services with a monthly recurring charge, no credit shall be allowed for an interruption of continuous duration of less than eight (8) hours. The Customer shall be credited for an interruption of eight (8) or more hours at the rate of 1/720th of the monthly charge for the services affected for each day that the interruption continues. The formula used for computation of credits is as follows:

$$\text{Credit} = A/720 \times B$$

 $A = \text{outage time in hours (must be 8 or more)}$
 $B = \text{total monthly recurring charge for affected service.}$
- D. No credits will be provided for usage sensitive services.

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

2.21 Notices and Communications

- 2.21.1** The Customer shall designate on the service order an address to which the Company shall mail or deliver all notices and other communications, except that Customer may also designate a separate address to which the Company's bills for service shall be mailed.
- 2.21.2** The Company shall designate on the service order an address to which the Customer shall mail or deliver all notices and other communications, except that Company may designate a separate address on bills for service to which the Customer shall mail payment on that bill.
- 2.21.3** Notice of a pending disconnection of a Customer's service may contain the reason for the notice, the date of the notice, a description of any remedies the Customer may make, the time allotted for the Customer to make remedies (if any), and a toll free customer service number the Customer may call to obtain additional information.
- 2.21.4** Except as otherwise stated in this tariff, all other notices or communications required to be given under this tariff will be in writing.
- 2.21.5** Notices and other communications of either party, and all bills mailed by the Company, shall be presumed to have been delivered to the other party on the second business day following placement of the notice, communication or bill with the U.S. mail or a private delivery service, prepaid and properly addressed, or when actually received or refused by the addressee, whichever occurs first.
- 2.21.5** The Company or the Customer shall advise the other party of any changes to the addresses designated for notices, other communications or billing, by following the procedures for giving notice set forth herein.

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CARRIER-TO-CARRIER TARIFF

SECTION 3 - SWITCHED ACCESS SERVICE

3.1 General

- 3.1.1** Switched Access Service, which is available to Customers for their use in furnishing their services to End Users, provides a two-point communications path between a Customer's Premises and an End User's Premises. It provides for the use of common terminating, switching and trunking facilities, and for the use of common subscriber plant of the Company. Switched Access Service provides for the ability to originate calls from an End User's Premises to a Customer's Premises and to terminate calls from a Customer's Premises to an End User's Premises in the LATA where it is provided.
- 3.1.2** When a rate as set forth in this tariff is shown to more than two decimal places, the charges will be determined using the rate shown. The resulting amount will then be rounded to the nearest penny (i.e., rounded to two decimal places).
- 3.1.3** In the absence of an ASR as described in Section 3.4, delivery of calls to, or acceptance of calls from, the Customer's End User location(s) via Company-provided switched access services shall constitute a Constructive Order and an agreement by the Customer to purchase the Company's switched access services as described and priced herein.

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SECTION 3 - SWITCHED ACCESS SERVICE, (CONT'D)

3.2 Manner of Provision

- 3.2.1** Switched Feature Group (FG) Access is furnished for originating and terminating calls by the Customer to its End User. FG Access is furnished on a per-line or per trunk basis.
- 3.2.2** Originating traffic type represents access capacity within a LATA for carrying traffic from the End User to the Customer; and Terminating traffic type represents access capacity within a LATA for carrying traffic from the Customer to the End User. When ordering capacity for FG Access, the Customer must at a minimum specify such access capacity in terms of originating traffic type and/or terminating traffic type.
- 3.2.3** Feature Group Access is provisioned, at minimum, at the DS-1 level and provides line-side or trunk-side access to End Office switches, for the Customer's use in originating and terminating communications. Basic FG Access service will be provided with Multi-Frequency In Band Signaling (SS7 is also available, where capabilities exist).
- 3.2.4** Two types of Feature Group Access are available:
- A. Tandem Connect Access:** This option applies when the customer has no direct facilities to the Company. All traffic is routed to and from Company's End Office via the Customer's tandem provider. Delivery of calls to, or acceptance of calls from, the Customer's End User location(s) via Company-provided Tandem Connect Access services shall constitute a Constructive Order and an agreement by the Customer to purchase the Company's switched access services as described and priced herein.
 - B. Direct Connect Access:** The Company will provide facilities between the Customer's premises and a Company End Office. This transmission path is dedicated to the use of a single Customer. The Company requires the Customer to submit an ASR or comparable documentation for Direct Connect Access. Direct Connect Access is provided on an Individual Case Basis as Special Service Arrangements pursuant to Section 6 of this tariff.

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SECTION 3 - SWITCHED ACCESS SERVICE, (CONT'D)

3.3 Rate Categories

There are three rate categories that apply to Switched Access Service:

- End Office Switching (includes Common Line and Switched Transport)
- Toll-Free 8XX Data Base Access Service
- Optional Features

3.3.1 End Office Switching

The Company combines traditional per minute switched access rate elements into a single composite per minute rate element. This element includes the following rate categories:

A. Common Line

The Common Line rate category establishes the charges related to the use of Company-provided end user common lines by customers and end users for intrastate access.

B. Switched Transport

The Switched Transport rate category establishes the charges related to the transmission and tandem switching facilities between the customer designated premises and the end office switch(es) where the customer's traffic is switched to originate or terminate the customer's communications. The Switched Transport rate category also includes transport between an end office that serves as host for a remote switching system or module (RSS or RSM) and the RSS or RSM.

C. End Office Switching

The End Office Switching rate category establishes the charges related to the use of end office switching equipment, the terminations in the end office of end user lines, the terminations of calls at Company Intercept Operators or recordings, the Signaling Transfer Point (STP) costs, and the SS7 signaling function between the end office and the STP.

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SECTION 3 - SWITCHED ACCESS SERVICE, (CONT'D)

3.3 Rate Categories (Continued)

3.3.2 Toll-Free 8XX Data Base Query

The Toll-Free 8XX Data Base Query Charge, will apply for each Toll-Free 8XX call query received at the Company's (or its provider's) Toll-Free 8XX data base.

3.3.3 Switched Access Optional Features

Various optional features may be available and will be priced on an individual case basis.

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SECTION 3 - SWITCHED ACCESS SERVICE, (CONT'D)

3.4 Access Ordering

3.4.1 General

- A. Customers may order switched access through a Constructive Order, as defined herein, or through an ASR. The format and terms of the ASR will be as specified in the Industry Access Service Order Guidelines, unless otherwise specified herein.
- B. A Customer may order any number of services of the same type and between the same premises on a single ASR. All details for services for a particular order must be identical.
- C. The Customer shall provide all information necessary for the Company to provide and bill for the requested service. When placing an order for Access Service, the Customer shall provide the following minimum information:
 - (1) Customer name and Premises address(es);
 - (2) Billing name and address (when different from Customer name and address); and
 - (3) Customer contact name(s) and telephone number(s) for the following provisioning activities: order negotiation, order confirmation, interactive design, installation and billing.

3.4.2 Access Service Date Intervals

- A. Access Service is provided with Standard or Negotiated Intervals
- B. The Company will specify a firm order confirmation date and Service Commencement Date contingent on the ASR being complete as received. To the extent the Access Service can be made available with reasonable effort, the Company will provide the Access Service in accordance with the Customer's requested interval, subject to the following conditions:
 - (1) For service provided under a Standard Interval: The Standard Interval for Switched Service will be sixty (60) business days from the Application Date. This interval only applies to standard service offerings where there are pre-existing facilities to the Customer Premises. Access Services provided under the Standard Interval will be installed during Company business hours.

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SECTION 3 - SWITCHED ACCESS SERVICE, (CONT'D)

3.4 Access Ordering (Continued)

3.4.2 Access Service Date Intervals (continued)

B. (continued)

- (2) For service provided under a Negotiated Interval: The Company will offer a Service Date based on the type and quantity of Access Services the Customer has requested. The Company will negotiate a Service Date interval with the Customer when:
 - (a) The Customer requests a Service Date before or beyond the applicable Standard Interval Service Date; or
 - (b) There is no existing facility connecting the Customer Premises with the Company; or
 - (c) The Customer requests a service that is not considered by the Company to be a standard service offering (for example, if additional engineering or special construction is required to complete the order); or
 - (d) The Company determines that Access Service cannot be installed within the Standard Interval.

- C. All services for which rates are applied on an Individual Case Basis are provided with a Negotiated Interval.

3.4.3 Access Service Request Modifications

The Customer may request a modification of its ASR prior to the Service Commencement Date. All modifications must be in writing using the industry ASR process. The Company, in its sole discretion, may accept a verbal modification from the Customer. The Company will make every effort to accommodate a requested modification when it is able to do so with the normal work force assigned to complete such an order within normal business hours.

CARRIER-TO-CARRIER TARIFF

SECTION 3 - SWITCHED ACCESS SERVICE, (CONT'D)

3.5 Special Construction or Special Service Arrangements

3.5.1 Subject to the agreement of the Company and to all of the regulations contained in this tariff, special construction of Company facilities or development of special service arrangements may be undertaken by the Company on a reasonable-efforts basis at the request of the Customer. Such construction or arrangements will be provided pursuant to regulations contained in Section 6 of this tariff.

3.6 Obligations of the Company

3.6.1 With regard to access services provided by the Company, specific Company responsibilities include, but are not limited to the following:

A. Network Management

The Company will administer its network to ensure that provision of acceptable service levels to all telecommunications users of the Company's network services. Generally, service levels are considered acceptable only when both End Users and Customers are able to establish connections with minimal delay encountered within the Company network. The Company maintains the right to apply protective controls, i.e., those actions, such as call gapping, which selectively cancel the completion of traffic, over any traffic carried over its network, including that associated with a Customer's Switched Access Service. Generally, such protective measures would only be taken as a result of occurrences such as a failure or overload of Company or Customer facilities, natural disasters, mass calling or national security demands.

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SECTION 3 - SWITCHED ACCESS SERVICE, (CONT'D)

3.6 Obligations of the Company (Continued)

3.6.1 (continued)

B. Design and Traffic Routing of Switched Access Service

The Company shall design and determine the routing of Switched Access Service, including the selection of the first point of switching and the selection of facilities from the interface to any switching point and to the End Offices. The Company shall also decide if capacity is to be provided by originating only, terminating only, or two-way trunk groups. Finally, the Company will decide whether trunk side access will be provided through the use of two-wire or four-wire trunk terminating equipment.

Selection of facilities and equipment and traffic routing of the service are based on standard engineering methods, available facilities and equipment and the Company's traffic routing plans. If the Customer desires different routing or directionality than that determined by the Company, the Company will work cooperatively with the Customer in determining (1) whether the service is to be routed directly to an end office or through an access tandem switch and (2) the directionality of the service.

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SECTION 3 - SWITCHED ACCESS SERVICE, (CONT'D)

3.7 Obligations of the Customer

3.7.1 The Customer has certain specific obligations pertaining to the use of Switched Access Service. These obligations are in addition to obligations specified in Section 2.9 of this tariff and are as follows:

A. Report Requirements

Customers are responsible for providing the following reports to the Company, when applicable:

(1) Jurisdictional Reports

When a Customer orders Switched Access Service for both interstate and intrastate use, the Customer is responsible for providing reports as set forth in Section 2.9.2(c) preceding. Charges will be apportioned in accordance with those reports.

(2) Code Screening Reports

When a Customer orders service call routing, trunk access limitation or call gapping arrangements, the customer must report the number of trunks and/or the appropriate codes to be instituted in each end office or access tandem switch, for each of the arrangements ordered.

B. On and Off-Hook Supervision

The Customer's facilities shall provide the necessary on and off-hook supervision for accurate timing of calls.

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SECTION 3 - SWITCHED ACCESS SERVICE, (CONT'D)

3.8 Rate Regulations

3.8.1 General

There are three type of rates and charges that apply to Switched Access Service provided by the Company. These are monthly recurring charges, usage charges, and nonrecurring charges.

3.8.2 Types of Charges

- A. Nonrecurring charges are one time charges that apply for a specific work activity (e.g., installation or change to an existing service). Non-recurring charges may apply for installation of service, installation of optional features and service rearrangements.
- B. Recurring Charges are flat monthly rates that apply for each month or fraction thereof that a specific rate element is provided. For billing purposes, each month is considered to have 30 days.
- C. Usage Charges are rates that apply only when a specific rate element is used. These are applied on a per-access minute, a per-call or per-query basis. Usage rates are accumulated over a monthly period.

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SECTION 3 - SWITCHED ACCESS SERVICE, (CONT'D)

3.8 Rate Regulations (Continued)

3.8.3 Measurement of Access Minutes

- A. When recording originating calls over FG Access with multi-frequency address signaling, usage measurement begins when the first wink supervisory signal is forwarded from the Customer's facilities. The measurement of originating call usage over FG Access ends when the originating FG Access entry switch receives disconnect supervision from either the originating End User's End Office (indicating that the originating End User has disconnected), or from the Customer's facilities, whichever is recognized first by the entry switch.
- B. For terminating calls over FG Access with multi-frequency address signaling, the measurement of access minutes begins when a seizure signal is received from the Carrier's trunk group at the Point of Presence within the LATA. The measurement of terminating call usage over FG Access ends when a disconnect signal is received, indicating that either the originating or terminating user has disconnected.
- C. When recording originating calls over FG Access with SS7 signaling, usage measurement begins with the transmission of the initial address message by the switch for direct trunk groups and with the receipt of an exit message by the switch for tandem trunk groups. The measurement of originating FG Access usage ends when the entry switch receives or sends a release message, whichever occurs first.
- D. For terminating calls over FG Access with SS7 signaling, the measurement of access minutes begins when the terminating recording switch receives the initial address message from the terminating End User. On directly routed trunk groups or on tandem routed trunk groups, the Company switch receives the initial address message and sends the indication to the Customer in the form of an answer message. The measurement of terminating FG Access call usage ends when the entry switch receives or sends a release message, whichever occurs first.
- E. Mileage, where applicable, will be measured in accordance with standard industry practices.

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SECTION 3 - SWITCHED ACCESS SERVICE, (CONT'D)

3.8 Rate Regulations (Continued)

3.8.4 Moves

- A.** A move of services involves a change in the physical location of one of the following:

- (1) The point of termination at the Customer's Premises, or
- (2) The Customer's Premises

- B.** The charges for the move are dependent on whether the move is to a new location within the same building or to a different building as described below:

- (1) Moves Within the Same Building

When the move is to a new location within the same building, the charge for the move will be an amount equal to one half of the nonrecurring charge for the capacity affected. There will be no change in the minimum period requirements.

- (2) Moves to a Different Building

Moves to a different building will be treated as a discontinuance and start of service and all associated nonrecurring charges will apply. New minimum period requirements will be established for the new service. The Customer will also remain responsible for satisfying all outstanding minimum period charges for the discontinued service.

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CARRIER-TO-CARRIER TARIFF

SECTION 3 - SWITCHED ACCESS SERVICE, (CONT'D)

3.8 Rate Regulations (Continued)

3.8.5 Installation of Optional Features

- A. If a separate nonrecurring charge applies for the installation of an optional feature available with Switched Access Service, the charge applies whether the feature is installed coincident with the initial installation of service or at any time subsequent to the initial installation of service.
- B. For all other changes, including the addition of, or modifications to, optional features without separate nonrecurring charges, a charge equal to one half the Switched Transport nonrecurring (i.e. installation) charge will apply. When an optional feature is not required on each transmission path, but rather for an entire transmission path group, an end office or an access tandem switch, only one such charge will apply.

3.8.6 Service Rearrangements

- A. Service rearrangements are changes to existing services which do not result in either a change in the minimum period requirements or a change in the physical location of the point of termination at the Customer's premises or the Customer's End User's premises. Changes that result in the establishment of new minimum period obligations are treated as disconnects and starts.
- B. The charge to the Customer for the service rearrangement is dependent on whether the change is administrative only in nature or involves an actual physical change to the service.
- C. Administrative changes will be made without charge(s) to the Customer. Such changes require the continued provision and billing of the Access Service to the same entity or change in jurisdiction.

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CARRIER-TO-CARRIER TARIFF

SECTION 3 - SWITCHED ACCESS SERVICE, (CONT'D)

3.9 Rates and Charges

3.9.1 Carrier Common Line Access

Originating Per Access Minute	\$0.000000
Terminating Per Access Minute	\$0.000000
800 Database Query, Per Call	\$0.002304

3.9.2 Switched Transport

A. Tandem Switched Transport Termination, per Minute

Zone 1	\$0.000103
Zone 2	\$0.000103
Zone 3	\$0.000105
Zone 4	\$0.000107
Zone 5	\$0.000109

B. Tandem Switched Facility, per Minute, per Mile

Zone 1	\$0.000013
Zone 2	\$0.000014
Zone 3	\$0.000014
Zone 4	\$0.000014
Zone 5	\$0.000014

C. Tandem Switching, per Minute

Zone 1	\$0.001118
Zone 2	\$0.001151
Zone 3	\$0.001155
Zone 4	\$0.001291
Zone 5	\$0.001856

D. Common Transport Multiplexing (CMUX), per Minute

Zone 1	\$0.000015
Zone 2	\$0.000017
Zone 3	\$0.000018
Zone 4	\$0.000018
Zone 5	\$0.000018

E. Host/Remote Transport Elements

a. Transport, per Minute	\$0.000313
b. Transport, per Minute, per Mile	\$0.000016
c. CMUX, per Minute	\$0.000000
d. CTP, per Minute	\$0.000371

CARRIER-TO-CARRIER TARIFF

SECTION 3 - SWITCHED ACCESS SERVICE, (CONT'D)

3.9 Rates and Charges, (Cont'd.)

3.9.3 End Office Switching

Local Switching (per access minute)	\$0.003153
Common Trunk Port (per access minute)	\$0.000371
Information Surcharge	\$0.000000

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CARRIER-TO-CARRIER TARIFF

SECTION 4 - SPECIAL CONTRACTS, ARRANGEMENTS, AND CONSTRUCTION

4.1 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.

Each contract will be in writing and will be filed with the P.U.C.O. for approval.

4.2 Special Service Arrangements

4.2.1 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 AICB®, the Company will provide, where practical, 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 are not detrimental to any other services furnished under the Company's tariffs.

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

4.2.3 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.

4.2.4 Special Service Arrangements will be provided pursuant to written contract, which will be filed with the P.U.C.O. for approval.

4.3 Non-Routine Installation Charges

At the Customer's request, installation and/or maintenance may be performed outside the Company's regular business hours or in hazardous locations. In such cases, charges based on cost of the actual labor, material, or other costs incurred by or charged to the Company will apply. If installation is started during regular business hours but, at the Customer's request, extends beyond regular business hours into time periods including, but not limited to, weekends, holidays or night hours, additional charges may apply.

Any non-routine installation charges will be charged pursuant to a written contract, which will be filed with the P.U.C.O. for approval.

CARRIER-TO-CARRIER TARIFF

SECTION 4 - SPECIAL CONTRACTS, ARRANGEMENTS, AND CONSTRUCTION, (CONT'D)

4.4 Special Construction Charges

4.4.1 General

- A.** Special construction charges may apply for services provided to the Customer by the Company. Special construction includes but is not limited to that construction undertaken:
- (a) where facilities are not presently available, and there is no other requirement for the facilities so constructed;
 - (b) of a type other than that which the Company would normally utilize in the furnishing of its services;
 - (c) over a route other than that which the Company would normally utilize in the furnishing of its services;
 - (d) in a quantity greater than that which the Company would normally construct;
 - (e) on an expedited basis;
 - (f) on a temporary basis until permanent facilities are available;
 - (g) involving abnormal costs;
 - (h) in advance of its normal construction; or
 - (i) when the Company furnishes a facility or service for which a rate or charge is not specified in the Company's tariff.
- B.** Where the Company furnishes a facility or service requiring special construction, charges will be determined by the Company and may include: (1) non-recurring charges; (2) recurring charges; (3) usage charges; (4) termination liabilities; or (5) a combinations thereof.
- C.** Rates and charges for special construction shall be determined and presented to the Customer for its approval prior to the start of construction. No construction will commence until and unless the Customer accepts in writing the rates and charges as presented by the Company. Such rates and charges will be included in a written contract, which will be filed with the P.U.C.O. for approval.

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**REGULATIONS AND SCHEDULE OF INTRASTATE CHARGES
APPLYING TO LOCAL EXCHANGE SERVICE
WITHIN THE STATE OF OHIO
IN THE COUNTIES OF**

Adams	Fairfield	Licking	Portage
Allen	Fayette	Logan	Preble
Ashland	Franklin	Lorain	Putnam
Ashtabula	Fulton	Lucas	Richland
Athens	Gallia	Madison	Ros
Auglaize	Geauga	Mahoning	Sandusky
Belmont	Greene	Marion	Scioto
Brown	Guernsey	Medina	Seneca
Butler	Hamilton	Meigs	Shelby
Carroll	Hancock	Mercer	Stark
Champaign	Hardin	Miami	Summit
Clark	Harrison	Monroe	Trumbull
Clermont	Henry	Montgomery	Tuscarawas
Clinton	Highland	Morgan	Union
Columbiana	Hocking	Morrow	Van Wert
Coshocton	Holmes	Muskingum	Vinton
Crawford	Huron	Noble	Warren
Cuyahoga	Jackson	Ottawa	Washington
Darke	Jefferson	Paulding	Wayne
Defiance	Knox	Perry	Williams
Delaware	Lake	Pickaway	Wood
Erie	Lawrence	Pike	Wyandot

This Tariff contains the descriptions, regulations, and rates applicable to the provision of regulated local exchange telecommunications services provided by NET TALK.COM, INC. with principal offices at 1100 NW 163rd Dr. N. Miami, FL 33169 for services furnished within the State of Ohio. This Tariff is on file with the Public Utility Commission of Ohio, and copies may be inspected, during normal business hours, at the Company's principal place of business.

The Customer may view the DeTariffed/Nonregulated Services not included in this Tariff on the Company's website at www.NetTalk.com.

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CHECK SHEET

Pages of this Tariff are effective as of the date shown at the bottom of the respective page(s). Original and revised pages as named below comprise all changes from the original Tariff and are currently in effect as of the date on the bottom of this page.

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* - indicates those pages included with this filing

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CHECK SHEET, (CONT'D.)

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3	8	First	3	37	First
3	9	First	3	38	First
3	10	First	3	39	First
3	11	First	3	40	First
3	12	First	3	41	First
3	13	First	3	42	First
3	14	First	4	1	Original
3	15	First	4	2	First *
3	16	First	4	2.1	Original *
3	17	First	4	3	Original
3	18	First	4	4	First *
3	19	First	4	5	First *
3	20	First	5	1	Original
3	21	First	5	2	Original
3	22	First	5	3	Original
3	23	First	5	4	Original
3	24	First	5	5	First *
3	25	First			
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CHECK SHEET, (CONT'D.)

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6	13	First	*			
7	1	Original				
8	1	First	*			
9	1	Original				
9	2	Original				
10	1	Original				
11	1	Original				
11	2	Original				
11	3	Original				
11	4	Original				
12	1	First	*			
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**EXPLANATION OF SYMBOLS, REFERENCE
MARKS, AND ABBREVIATIONS OF TECHNICAL
TERMS USED IN THIS TARIFF**

The following symbols shall be used in this Tariff for the purpose indicated below:

- (C) To signify changed regulation.
- (D) To signify discontinued rate or regulation.
- (I) To signify increased rate.
- (M) To signify a move in the location of text.
- (N) To signify new rate or regulation.
- (R) To signify reduced rate.
- (S) To signify reissued matter.
- (T) To signify a change in text but no change in rate or regulation.

APPLICATION OF TARIFF

This Tariff filed by the Company describes the Regulated Local Service Tier 1 Terms, Conditions, Payments and Rates and Charges required in conformance with Competitive Retail Telephone Rules (Case No. 06-1345-TP-ORD). Services will be provided in compliance with Minimum Telephone Services Standards. The Company provides certain Tier 2, regulated services which are not required in the Company's Tariff on file with the Public Utilities Commission of Ohio (Rule 4901"1-06-05(g)).

The Customer may view the DeTariffed / Nonregulated Services not included in this Tariff on the Company's website at www.NetTalk.com.

Customers rights, responsibilities and safeguards can be found in the Ohio Administrative Code Appendix (Rule 4901:1-5-03).

The applicable requirements of the Ohio Administrative Code and the Ohio Revised Code apply to the operations of the Company. The Company will comply with the Commission's policies and requirements for persons with communications disabilities and privacy and number disclosure requirements covered in subject cases. Any changes in terms or conditions of this Tariff and/or operations of the Company will generate an obligation of the Company to provide notice of such changes in accordance with the Commission's Rules.

This Tariff is on file with the Public Utility Commission of Ohio. In addition, this Tariff is available for review at the main office of NET TALK.COM, INC., 1100 NW 163rd Dr. N. Miami, FL 33169.

This Tariff is effective for local exchange services only where an approved interconnection agreement exists with the incumbent LEC currently serving such area.

SERVICE AREA DESCRIPTION

Net Talk will offer service in those areas currently served by Ameritech Ohio, Verizon North, Inc., Cincinnati Bell Telephone Company and United of Ohio d/b/a Sprint. This Tariff is effective only where an interconnection agreement is effective between the Company and the underlying carrier. Specific service area information may be found in Section 3 of this Tariff.

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TARIFF FORMAT

- A. Page Numbering** - Page numbers appear in the upper right corner of the page. Pages are numbered sequentially, however, new pages are occasionally added to the Tariff. When a new page is added between pages already in effect, a decimal is added. For example, a new page added between pages 14 and 15 would be 14.1.
- B. Page Revision Numbers** - Revision numbers also appear in the upper right corner of each page. These numbers are used to determine the most current page version on file with the Commission. For example, the 4th revised Page 14 cancels the 3rd revised Page 14. Because of various suspension periods, deferrals, etc., the most current page number on file with the Commission is not always the Tariff page in effect. Consult the Check Sheet for the page 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.
 - 2.1.1.A.1.(a).I.(i).
 - 2.1.1.A.1.(a).I.(i).(1).
- D. Check Sheets** - When a Tariff filing is made with the Commission, an updated Check Sheet accompanies the Tariff filing. The Check Sheet lists the pages contained in the Tariff, with a cross reference to the current revision number. When new pages are added, the Check Sheet is changed to reflect the revision. 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. remain the same, just revised revision levels on some pages.) The Tariff user should refer to the latest Check Sheet to find out if a particular page is the most current on file with the Commission.

SECTION 1 - DEFINITIONS

Access Line - An arrangement from a local exchange telephone company or other common carrier, using either dedicated or switched access, which connects a Customer's location to Carrier's location or switching center.

Account Codes - Permits Centrex Stations and attendants to dial an account code number of up to eight digits. For use when placing calls over facilities arranged for Automatic Message Accounting (AMA) recording. The account or project number must be input prior to dialing the called number.

Advance Payment - Part or all of a payment required before the start of service.

Authorization Code - A numerical code, one or more of which may be assigned to a Customer, to enable Carrier to identify the origin of service of the Customer so it may rate and bill the call. All authorization codes shall be the sole property of Carrier and no Customer shall have any property or other right or interest in the use of any particular authorization code. Automatic numbering identification (ANI) may be used as or in connection with the authorization code.

Authorized User - A person, firm or corporation authorized by the Customer to be an end-user of the service of the Customer.

Automatic Numbering Identification (ANI) - A type of signaling provided by a local exchange telephone company which automatically identifies the local exchange line from which a call originates.

Commission - Public Utility Commission of Ohio.

Common Carrier - An authorized company or entity providing telecommunications services to the public

Company - NET TALK.COM, INC., the issuer of this Tariff.

Customer - The person, firm or corporation that orders service and is responsible for the payment of charges and compliance with the terms and conditions of this Tariff.

SECTION 1 - DEFINITIONS, (CONT'D.)

Customer Premises - A location designated by the Customer for the purposes of connecting to the Company's services.

Customer Terminal Equipment - Terminal equipment provided by the Customer.

Deposit - Refers to a cash or equivalent of cash security held as a guarante for payment of the charges.

End Office - The LEC switching system office or serving wire center where Customer station loops are terminated for purposes of interconnection to each other and/or to trunks.

Equal Acces - A form of dialed access provided by local exchange companies whereby interexchange calls dialed by the Customer are automatically routed to the Company's network. Presubscribed Customers may also route interexchange calls to the Company's network by dialing an acces code supplied by the Company.

Exchange Telephone Company or Telephone Company - Denotes any individual, partnership, association, joint-stock company, trust, or corporation authorized by the appropriate regulatory bodies to engage in providing public switched communication service throughout an exchange area, and between exchange areas within the LATA.

ICB - Individual Case Basis.

IXC or Interexchange Carrier- A long distance telecommunications services provider.

SECTION 1 - DEFINITIONS, (CONT'D.)

Interruption - The inability to complete calls due to equipment malfunctions or human errors. Interruption shall not include, and no allowance shall be given for service difficulties such as slow dial tone, circuits busy or other network and/or switching capability shortages. Nor shall Interruption include the failure of any service or facilities provided by a common carrier or other entity other than the Carrier. Any Interruption allowance provided within this Tariff by Carrier shall not apply where service is interrupted by the negligence or willful act of the Customer, or where the Carrier, pursuant to the terms of this Tariff, terminates service because of non-payment of bills, unlawful or improper use of the Carrier's facilities or service, or any other reason covered by this Tariff or by applicable law.

LATA - A Local Access and Transport Area established pursuant to the Modification of Final Judgment entered by the United States District Court for the District of Columbia in Civil Action No. 82-0192; or any other geographic area designated as a LATA in the National Exchange Carrier Association, Inc. Tariff F.C.C. No. 4, or its successor Tariff(s).

LEC - Local Exchange Company refers to the dominant, monopoly local telephone company in the area also served by the Company.

Monthly Recurring Charges - The monthly charges to the Customer for services, facilities and equipment, which continue for the agreed upon duration of the service.

MOU - Minutes of Use.

MTS - Minimum Telephone Service Standards

NECA - National Exchange Carriers Association.

Non-Recurring Charge ("ANRC") - The initial charge, usually assessed on a one-time basis, to initiate and establish service.

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SECTION 1 - DEFINITIONS, (CONT'D.)

PBX - Private Branch Exchange

PIN - Personal Identification Number. See Authorization Code.

Point of Presence ("APOP") - Point of Presence.

P.U.C.O. - Public Utilities Commission of Ohio.

Recurring Charges - Monthly charges to the Customer for services, and equipment, which continues for the agreed upon duration of the service.

Service - Any means of service offered herein or any combination thereof.

Service Order - The written request for Company services executed by the Customer and the Company in the format devised by the Company. The signing of a Service Order Form by the Customer and acceptance by the Company initiates the respective obligations of the parties as set forth therein and pursuant to this Tariff.

Serving Wire Center - A specified geographic point from which the vertical and horizontal coordinate is used in calculation of airline mileage.

Shared Inbound Calls - Refers to calls that are terminated via the Customer's Company-provided local exchange line.

Shared Outbound Calls - Refers to calls in Feature Group (FGD) exchanges whereby the Customer's local telephone lines are presubscribed by the Company to the Company's outbound service such that "1 + 10-digit number" calls are automatically routed to the Company's or an IXC's network. Calls to stations within the Customer's LATA may be placed by dialing "10XXX" or "101XXXX" with 1 + 10-digit number."

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SECTION 1 - DEFINITIONS, (CONT'D.)

Station - The network control signaling unit and any other equipment provided at the Customer's premises which enables the Customer to establish communications connections and to effect communications through such connections.

Subscriber - The person, firm, partnership, corporation, or other entity who orders telecommunications service from NET TALK. Service may be ordered by, or on behalf of, those who own, lease or otherwise manage the pay telephone, PBX, or other switch vehicle from which an End User places a call utilizing the services of the Company.

Switched Access Origination/Termination - Where access between the Customer and the interexchange carrier is provided on local exchange company Feature Group circuits and the connection to the Customer is a LED-provided business or residential access line. The cost of switched Feature Group access is billed to the interexchange carrier.

Terminal Equipment - Any telecommunications equipment other than the transmission or receiving equipment installed at a Company location.

Usage Charges - Charges for minutes or messages traversing over local exchange facilities.

User or End User - A Customer, Joint User, or any other person authorized by a Customer to use service provided under this Tariff.

Net Talk - Refers to NET TALK.COM, INC., issuer of this Tariff.

SECTION 2 - REGULATIONS

2.1 Undertaking of the Company

2.1.1 Scope

The Company is subject to the Commission's rules for Minimum Telephone Standards (MTSS) found in Chapter 4901:1-5 of the Administrative Code. Customers have certain rights and responsibilities under the MTS and these safeguards can be found in the appendix to rule 4909:1-5-03 of the Administrative Code

The Company undertakes to furnish communications service pursuant to the terms of this Tariff in connection with one-way and/or two-way information transmission between points within the state of Ohio.

Customer may use services and facilities provided under this Tariff to obtain access to services offered by other service providers. The Company is responsible under this Tariff only for the services and facilities provided herein, and it assumes no responsibility for any service provided by any other entity that purchases access to the Company network in order to originate or terminate its own services, or to communicate with its own Customers.

2.1.2 Shortage of Equipment or Facilities

- A. The Company reserves the right to limit or to allocate the use of existing facilities, or of additional facilities offered by the Company, when necessary because of lack of facilities, or due to some other cause beyond the Company's control.
- B. The furnishing of service under this Tariff is subject to the availability on a continuing basis of all the necessary facilities and is limited to the capacity of the Company's facilities as well as facilities the Company may obtain from other carriers to furnish service from time to time as required at the sole discretion of the Company.

SECTION 2 - REGULATIONS, (CONT'D.)

2.1 Undertaking of the Company, (Cont'd.)

2.1.3 Terms and Conditions

- A.** Service is provided on the basis of a minimum period of one month, 24-hours per day. For the purpose of computing charges in this Tariff, a month is considered to have 30 days.
- B.** Except as otherwise stated in this Tariff, 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.
- C.** At the expiration of the initial term specified in each Service Order, or in any extension thereof, service shall continue on a month-to-month basis at the then current rates unless terminated by either party upon notice. Any termination shall not relieve the Customer of its obligation to pay any charges incurred under the service order and this Tariff prior to termination. The rights and obligations that by their nature extend beyond the termination of the term of the service order shall survive such termination.
- D.** Service may be terminated upon written notice to the Customer, pursuant to the Minimum Telephone Service Standards as codified Chapter 4901:1-5, of the Ohio Administrative Code, if:

 - .1** the Customer is using the service in violation of this Tariff; or
 - .2** the Customer is using the service in violation of the law.
- E.** This Tariff shall be interpreted and governed by the laws of the state of Ohio regardless of its choice of laws provision.

SECTION 2 - REGULATIONS, (CONT'D.)

2.1 Undertaking of the Company, (Cont'd.)

2.1.3 Terms and Conditions, (Cont'd.)

- F.** Any other Telephone Company may not interfere with the right of any person or entity to obtain service directly from the Company. No person or entity shall be required to make any payment, incur any penalty, monetary or otherwise, or purchase any services in order to have the right to obtain service directly from the Company.
- G.** To the extent that either the Company or any other telephone company exercises control over available cable pairs, conduit, duct space, raceways, or other facilities needed by the other to reach a person or entity, the party exercising such control shall make them available to the other on terms equivalent to those under which the Company makes similar facilities under its control available to its Customers. At the reasonable request of either party, the Company and the other telephone company shall join the attempt to obtain from the owner of the property access for the other party to serve a person or entity.

SECTION 2 - REGULATIONS, (CONT'D.)

2.1 Undertaking of the Company, (Cont'd.)

2.1.4 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 be limited to the extension of allowances to the Customer for interruptions in service as set forth in Section 2.6 and pursuant to the Minimum Telephone Service Standards as codified Chapter 4901:1-5 of the Ohio Administrative Code.
- B.** Except for the extension of allowances to the Customer for interruptions in service as set forth in Section 2.7, 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 equal to the dollar amount erroneously billed or, in the event that payment has been made and service has been discontinued, to a refund of the amount erroneously billed. In addition, and pursuant to the minimum Telephone Service Standards as codified Chapter 4901:1-5 of the Ohio Administrative Code, interest of at least 5% per annum will be paid in the event of a customer over charge

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SECTION 2 - REGULATIONS, (CONT'D.)

2.1 Undertaking of the Company, (Cont'd.)

2.1.4 Limitations on Liability, (Cont'd.)

- D.** The Company shall be indemnified and saved harmless by the Customer from and against all loss, liability, damage and expense, including reasonable counsel fees, due to:
- .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; or (c) common carriers or warehousemen, except as contracted 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: fires, floods, earthquakes, hurricanes, or other catastrophes; national emergencies, insurrections, riots, wars or other civil commotions; strikes, lockouts, work stoppages or other labor difficulties; criminal actions taken against the Company; unavailability, failure or malfunction of equipment or facilities provided by the Customer or third parties; 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, slander, invasion of privacy or infringement of patents, trade secrets, or copyrights arising from or in connection with the material transmitted by means of Company-provided facilities or services; or by means of the combination of Company-provided facilities or services;
 - .5** Breach in the privacy or security of communications transmitted over the Company's facilities;

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SECTION 2 - REGULATIONS, (CONT'D.)

2.1 Undertaking of the Company, (Cont'd.)

2.1.4 Limitations on Liability, (Cont'd.)

D. (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 2.1.4.
- .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 payments 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;
- .9** Any noncompletion of calls due to network busy conditions;
- .10** Any calls not actually attempted to be completed during any period that service is unavailable;
- .11** And any other claim resulting from any act or omission of the Customer or patron(s) of the Customer relating to the use of the Company's services or facilities.

SECTION 2 - REGULATIONS, (CONT'D.)

2.1 Undertaking of the Company, (Cont'd.)

2.1.4 Limitations on Liability, (Cont'd.)

- E.** The Company does not guarantee nor make any warranty with respect to installations provided by it for use in an explosive atmosphere.
- F.** 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.
- G.** Failure by the Company to assert its rights pursuant to one provision of this rate sheet does not preclude the Company from asserting its rights under other provisions.
- H. Directory Errors** - In the absence of gross negligence or willful misconduct, no liability for damages arising from errors or mistakes in or omissions of directory listings, or errors or mistakes in or omissions of listing obtainable from the directory assistance operator, including errors in the reporting thereof, shall attach to the Company. An allowance for errors or mistakes in or omissions of published directory listings or for errors or mistakes in or omissions of listing obtainable from the directory assistance operator shall be, in accordance with the MTSS, a credit of not less than three months local service charges. Such credit shall not apply in cases where the Customer has provided such listing information after the deadline for directory publication.

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SECTION 2 - REGULATIONS, (CONT'D.)**2.1 Undertaking of the Company, (Cont'd.)****2.1.4 Limitations on Liability, (Cont'd.)****I. With respect to Emergency Number 911 Service:**

- .1** This service is offered solely as an aid in handling assistance calls in connection with fire, police and other emergencies. The Company is not responsible for any losses, claims, demands, suits or any liability whatsoever, whether suffered, made instituted or asserted by the Customer or by any other party or person for any personal injury or death of any person or persons, and for any loss, damage or destruction of any property, whether owned by the Customer or others, caused or claimed to have been caused by: (1) mistakes, omissions, interruptions, delays, errors or other defects in the provision of service, of (2) installation, operation, failure to operate, maintenance, removal, presence, condition, local or use of any equipment and facilities furnishing this service.
- .2** Neither is the Company responsible for any infringement, nor invasion of the right of privacy of any person or persons, caused or claimed to have been caused directly or indirectly, by the installation, operation, failure to operate, maintenance, removal, presence, condition, occasion or use of emergency 911 service features and the equipment associated therewith, or by any services furnished by the Company, including, but not limited to the identification of the telephone number, address or name associated with the telephone used by the party or parties accessing emergency 911 service, and which arise out of the negligence or other wrongful act of the Company, the Customer, its users, agencies or municipalities, or the employees or agents of any one of them.
- .3** When a Customer with a nonpublished telephone number, as defined herein, places a call to the emergency 911 service, the Company will release the name and address of the calling party, where such information can be determined, to the appropriate local governmental authority responsible for emergency 911 service upon request of such governmental authority. By subscribing to service under this rate sheet, the Customer acknowledges and agrees with the release of information as described above.

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SECTION 2 - REGULATIONS, (CONT'D.)**2.1 Undertaking of the Company, (Cont'd.)****2.1.5 Notification of Service-Affecting Activities**

The Company will provide the Customer reasonable notification of service-affecting activities that may occur in normal operation of its business. Such activities may include, but are not limited to, equipment or facilities additions, removals or rearrangements and routine preventative maintenance. Generally, such activities are not specific to an individual Customer but affect many Customers' services. No specific advance notification period is applicable to all service activities. The Company will work cooperatively with the Customer to determine the reasonable notification requirements. With some emergency or unplanned service-affecting conditions, such as an outage resulting from cable damage, notification to the Customer may not be possible.

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SECTION 2 - REGULATIONS, (CONT'D.)

2.1 Undertaking of the Company, (Cont'd.)

2.1.6 Provision of Equipment and Facilities

- A.** The Company shall 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 and pursuant to the Minimum Telephone Service Standards as codified Chapter 4901:1-5 of the Ohio Administrative Code. Any applicable installation credit will be provided in compliance with the pursuant to the Minimum Telephone Service Standards as codified Chapter 4901:1-5 of the Ohio Administrative Code.
- B.** The Company shall use reasonable efforts to maintain 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.
- C.** 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 the Customer.
- D.** Equipment the Company provides or installs at the Customer Premises for use in connection with the services the Company offers shall not be used for any purpose other than that for which it was provided.
- E.** The Customer shall be responsible for the payment of service charges as set forth herein 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 2 - REGULATIONS, (CONT'D.)

2.1 Undertaking of the Company, (Cont'd.)

2.1.6 Provision of Equipment and Facilities, (Cont'd.)

- F.** 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 pursuant to 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:
- .1** the transmission of signals by Customer-provided equipment or for the quality of, or defects in, such transmission; or
 - .2** the reception of signals by Customer-provided equipment.

SECTION 2 - REGULATIONS, (CONT'D.)**2.1 Undertaking of the Company, (Cont'd.)****2.1.7 Non-routine Installation**

At the Customer's request, installation and/or maintenance may be performed outside the Company's regular business hours or in hazardous locations. In such cases, charges based on cost of the actual labor, material, or other costs incurred by or charged to the Company will apply. If installation is started during regular business hours but, at the Customer's request, extends beyond regular business hours into time periods including, but not limited to, weekends, holidays, and/or night hours, additional charges may apply.

2.1.8 Special Construction

Subject to the agreement of the Company and to all of the regulations contained in this Tariff, special construction of facilities may be undertaken on a reasonable efforts basis at the request of the Customer. Special construction is that construction undertaken:

- A. where facilities are not presently available to provide service other than basic service;
- B. of a type other than that which the Company would normally utilize in the furnishing of its services;
- C. over a route other than that which the Company would normally utilize in the furnishing of its services;
- D. in a quantity greater than that which the Company would normally construct;
- E. on a temporary basis until permanent facilities are available;

2.1.9 Ownership of Facilities

Title to all facilities provided in accordance with this rate sheet remains in the Company, its partners, agents, contractors or suppliers.

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SECTION 2 - REGULATIONS, (CONT'D.)

2.2 Prohibited Uses

- 2.2.1** The services the Company offers shall not be used for any unlawful purpose or for any use as to which the Customer has not obtained all required governmental approvals, authorizations, licenses, consents and permits.
- 2.2.2** The Company may require applicants for service who intend to use the Company's offerings for resale and/or for shared use to file a letter with the Company confirming that their use of the Company's offerings complies with relevant laws and Commission regulations, policies, orders, and decisions.
- 2.2.3** The Company may block any signals being transmitted over its Network by Customers that cause interference to the Company or other users. Customer shall be relieved of all obligations to make payments for charges relating to any blocked Service and shall indemnify the Company for any claim, judgment or liability resulting from such blockage.
- 2.2.4** A customer, joint user, or authorized user may not assign, or transfer in any manner, the service or any rights associated with the service without the written consent of the Company. The Company will permit a Customer to transfer its existing service to another entity if the existing Customer has paid all charges owed to the Company for regulated communications services. Such a transfer will be treated as a disconnection of existing service and installation of new service, and non-recurring installation charges as stated in this Tariff will apply.

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SECTION 2 - REGULATIONS, (CONT'D.)**2.3 Obligations of the Customer****2.3.1 General**

The Customer is responsible for making proper application for service; placing any necessary order, complying with Tariff regulations; payment of charges for services provided. Specific Customer responsibilities include, but are not limited to the following:

- A. the payment of all applicable charges pursuant to this Tariff;
- B. reimbursing the Company for damage to or loss of the Company's facilities or equipment caused by the acts or omissions of the Customer; or the noncompliance by the Customer, with these regulations; or by fire or theft or other casualty on the Customer Premises, unless caused by the negligence or willful misconduct of the employees or agents of the Company;
- C. providing at no charge, as specified from time to time by the Company, any needed personnel, equipment space and power to operate Company facilities and equipment installed on the premises of the Customer, and the level of heating and air conditioning necessary to maintain the proper operating environment on such premises;
- D. obtaining, maintaining, and otherwise having full responsibility for all rights-of-way and conduits necessary for installation of fiber optic cable and associated equipment used to provide Communication Services to the Customer from the cable building entrance or property line to the location of the equipment space described in 2.3.1(C.) Any and all costs associated with obtaining and maintaining the rights-of-way described herein, including the costs of altering the structure to permit installation of the Company-provided facilities, shall be borne entirely by, or may be charged by the Company to, the Customer. The Company may require the Customer to demonstrate its compliance with this section prior to accepting an order for service;

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SECTION 2 - REGULATIONS, (CONT'D.)**2.3 Obligations of the Customer, (Cont'd.)****2.3.1 General, (Cont'd.)**

- E.** providing a safe place to work and complying with all laws and regulations regarding the working conditions on the premises at which Company employees and agents shall be installing or maintaining the Company's facilities and equipment. The Customer may be required to install and maintain Company facilities and equipment within a hazardous area if, in the Company's opinion, injury or damage to the Company's employees or property might result from installation or maintenance by the Company. The Customer shall be responsible for identifying, monitoring, removing and disposing of any hazardous material (e.g. asbestos) prior to any construction or installation work;
- F.** complying with all laws and regulations applicable to, and obtaining all consents, approvals, licenses and permits as may be required with respect to, the location of Company facilities and equipment in any Customer premises or the rights-of-way for which Customer is responsible under Section 2.3.1D.; and granting or obtaining permission for Company agents or employees to enter the premises of the Customer at any time for the purpose of installing, inspecting, maintaining, repairing, or upon termination of service as stated herein, removing the facilities or equipment of the Company;
- G.** not creating, or allowing to be placed, any liens or other encumbrances on the Company's equipment or facilities; and
- H.** making Company facilities and equipment available periodically for maintenance purposes at a time agreeable to both the Company and the Customer. No allowance will be made for the period during which service is interrupted for such purposes.

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SECTION 2 - REGULATIONS, (CONT'D.)

2.3 Obligations of the Customer, (Cont'd.)

2.3.2 Claims

With respect to any service or facility provided by the Company, Customer shall indemnify, defend and hold harmless the Company from all claims, actions, damages, liabilities, costs and expenses, including reasonable attorneys' fees for:

- A.** any loss, destruction or damage to property of the Company or any third party, or the death of or injury to persons, including, but not limited to, employees or invitees of either the Company or the Customer, to the extent caused by or resulting from the negligent or intentional act or omission of the Customer, its employees, agents, representatives or invitees; or
- B.** any claim, loss, damage, expense or liability for infringement of any copyright, patent, trade secret, or any proprietary or intellectual property right of any third party, arising from any act or omission by the Customer, including, without limitation, use of the Company's services and facilities in a name not contemplated by the agreement between the Customer and the Company.

SECTION 2 - REGULATIONS, (CONT'D.)**2.4 Customer Equipment and Channels****2.4.1 General**

A Customer may transmit or receive information or signals via the facilities of the Company. The Company's services are designed primarily for the transmission of voice-grade telephonic signals, except as otherwise stated in this Tariff. A Customer may transmit any form of signal that is compatible with the Company's equipment, but the Company does not guarantee that its services will be suitable for purposes other than voice-grade telephonic communication except as specifically stated in this Tariff.

2.4.2 Station Equipment

- A. Terminal equipment on the Customer's Premises and the electric power consumed by such equipment shall be provided by and maintained at the expense of the User. The User is responsible for the provision of wiring or cable to connect its terminal equipment to the Company Point of Connection.
- B. The Customer is responsible for ensuring that Customer-provided equipment connected to Company equipment and facilities is compatible with such equipment and facilities. The magnitude and character of the voltages and currents impressed on Company-provided equipment and wiring by the connection, operation, or maintenance of such equipment and wiring shall be such as not to cause damage to the Company-provided equipment and wiring or injury to the Company's employees or to other persons. Any additional protective equipment required to prevent such damage or injury shall be provided by the Company at the Customer's expense, subject to prior Customer approval of the equipment expense.

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SECTION 2 - REGULATIONS, (CONT'D.)

2.4 Customer Equipment and Channels, (Cont'd.)

2.4.3 Interconnection of Facilities

- A.** Any special interface equipment necessary to achieve compatibility between the facilities and equipment of the Company used for furnishing Communication Services and the channels, facilities, or equipment of others shall be provided at the Customer's expense.
- B.** Communication Services may be connected to the services or facilities of other communications carriers only when authorized by, and in accordance with, the terms and conditions of the Tariffs of the other communications carriers that are applicable to such connections.
- C.** Facilities furnished under this Tariff may be connected to Customer-provided terminal equipment in accordance with the provisions of this Tariff.

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SECTION 2 - REGULATIONS, (CONT'D.)

2.4 Customer Equipment and Channels, (Cont'd.)

2.4.4 Inspections

- A.** Upon suitable notification to the Customer, and at a reasonable time, the Company may make such tests and inspections as may be necessary to determine that the Customer is complying with the requirements set forth in Section 2.4.2A. for the installation, operation, and maintenance of Customer-provided facilities, equipment, and wiring in the connection of Customer-provided facilities and equipment to Company-owned facilities and equipment.
- B.** If the protective requirements for Customer-provided equipment are not being complied with, the Company may take such action as it de ms necessary to protect its facilities, equipment, and personnel. The Company will notify the Customer promptly if there is any need for further corrective action. Within ten days of receiving this notice, the Customer must take this corrective action and notify the Company of the action taken. If the Customer fails to do this, the Company may take whatever additional action is de med necessary, including the suspension of service, to protect its facilities, equipment and personnel from harm.

SECTION 2 - REGULATIONS, (CONT'D.)

2.5 Payment Arrangements

2.5.1 Payment for Service

The Customer is responsible for the payment of all charges for facilities and services furnished by the Company to the Customer and to all Authorized Users by the Customer, regardless of whether those services are used by the Customer itself or are resold to or shared with other persons.

The security of the Customer's PIN is the responsibility of the Customer. All calls placed using a PIN shall be billed to and shall be the obligation of the Customer. The Customer shall not be responsible for charges in connection with the unauthorized use of PINs arising after the Customer notifies the Company of the loss, theft, or other breach of security of such PINs.

Customers will only be charged once, on either an interstate or intrastate basis, for any nonrecurring charges.

SECTION 2 - REGULATIONS, (CONT'D.)**2.5 Payment Arrangements****2.5.2 Billing and Collection of Charges**

Bills will be rendered *monthly* to the Customer pursuant to the Minimum Telephone Service Standards as codified Chapter 4901:1-5 of the Ohio Administrative Code.

- A. All service, installation, monthly Recurring Charges and Non-Recurring Charges are due and payable upon receipt but no sooner than 14 days from the postmark on the bill.
- B. The Company shall present bills for Recurring Charges monthly to the Customer, in advance of the month in which service is provided. Usage charges will be billed in arrears.
- C. For new customers or existing Customers whose service is disconnected, the charge for the fraction of the month in which service was furnished will be calculated on a pro rata basis. For this purpose, every month is considered to have thirty (30) days.
- D. Amounts not paid within thirty (30) days after the date of the invoice, but no sooner than fourteen (14) days after the postmark on the bill, are considered past due, and a late payment penalty shall be due the Company. The late payment penalty shall be that portion of the payment not received by the due date minus any charges billed as local taxes, multiplied by 1.5%.
- E. Billing of the Customer by the Company will begin on the Service Commencement Date, which is the first day following the date on which the Company notifies the Customer that the service or facility is available for use, except that the Service Commencement Date may be postponed by mutual agreement of the parties, or if the service or facility does not conform to standards set forth in this Tariff or the Service Order. Billing accrues through and includes the day that the service, circuit, arrangement or component is discontinued.

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SECTION 2 - REGULATIONS, (CONT'D.)

2.5 Payment Arrangements

2.5.2 Billing and Collection of Charges, (Cont'd.)

F. Return Check Charge

The Customer will be assessed a charge for each check submitted by the Customer to the Company that a financial institution refuses to honor.

MAXIMUM
\$40.00

CURRENT
\$20.00

- G.** If service is disconnected by the Company in accordance with Section 2.5.6 following and later restored, restoration of service will be subject to all applicable installation charges and pursuant to the Minimum Telephone Service Standards as codified Chapter 4901:1-5 of the Ohio Administrative Code

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SECTION 2 - REGULATIONS, (CONT'D.)**2.5 Payment Arrangements, (Cont'd.)****2.5.3 Disputed Bills**

- A. In the event that a billing dispute occurs concerning any charges billed to the Customer by the Company, the Company may require the Customer to pay the undisputed portion of the bill to avoid discontinuance of service for non-payment. 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. Unless disputed, the invoice shall be deemed to be correct and payable in full by the Customer. If the Customer is unable to resolve any dispute with the Company, then the Customer may file a complaint with the Public Utility Commission of Ohio. The complaint may be filed at the following address:

Service Monitoring and Enforcement Department
Public Utilities Commission of Ohio
180 East Broad Street, Tenth Floor
Columbus, Ohio 43215-3793

Toll Free Telephone: 1-800-686-7826
TTY Toll Free Telephone: 1-800-686-1570

From 8:00 AM to 5:30 PM (EST) Weekdays or at www.w.PUCO.ohio.gov.

Residential Customers may also contact the Ohio Consumers' Counsel for assistance with complaints and utility issues at:

Toll Free Telephone: 1-877-742-5622
From 8:00 AM to 5:0 PM (EST) weekdays or at www.pickocc.org.

2.5.4 Advance Payments

The Company may require a Customer to make an Advance Payment for special construction before a specific service or facility is furnished. The Advance payment will not exceed an amount equal to the non-recurring charge(s) for special construction for the service or facility. The Advance Payment will be credited to the Customer's initial bill. An Advance Payment may be required in addition to a Deposit.

SECTION 2 - REGULATIONS, (CONT'D.)**2.5 Payment Arrangements, (Cont'd.)****2.5.5 Deposits**

- A.** To safeguard its interests, the Company may require a Customer 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. A deposit may be required if the Customer does not otherwise satisfactorily establish credit under the criteria set forth in pursuant to the Minimum Telephone Service Standards as codified Sections 4901:1-5 and of the Ohio Administrative Code. No such deposit will be required of a Customer that has established satisfactory credit. All deposits will be handled in accordance with Sections 4901:1-5 of the Ohio Administrative Code and 14. A deposit does not relieve the Customer of the responsibility for the prompt payment of bills on presentation.
- B.** The deposit will not exceed an amount equal to two month's average monthly bill for all regulated local exchange services for the ensuing twelve months, plus thirty percent (30%) of estimated monthly recurring charges.
- C.** A deposit may be required in addition to an Advance Payment.
- D.** When a service or facility is discontinued, the amount of a deposit, if any, will be applied to the Customer's account and any credit balance remaining will be refunded within 45 days from the date of termination. Before the service or facility is discontinued, the Company may, at its option, return the deposit or credit it to the Customer's account.
- E.** Deposits held for 180 days or longer will accrue interest in pursuant Sections 4901:1-5 of the Ohio Administrative Code and will be refunded to the Customer after twelve consecutive months if the following conditions are met: a) the Customer must have paid the bill for twelve consecutive months without having service discontinued for nonpayment; b) the Customer must not have been late in paying the bill more than two times within a twelve month period; and c) the Customer must not be delinquent in bill payment at the end of the twelve month period

SECTION 2 - REGULATIONS, (CONT'D.)**2.5 Payment Arrangements, (Cont'd.)****2.5.6 Discontinuance of Service****A. General**

- .1** For the purposes of this section, all regulated telephone services provided by the Company, except toll service, shall be defined as local service.
- .2** The Company may disconnect a Customer's local service for nonpayment of charges incurred for local service. The Company may disconnect a Customer's toll service for nonpayment of toll charges. All practices of the Company pertaining to either the provision of its own toll service, if any, or as a duly authorized agent or another toll service provider will be in compliance with the Minimum Telephone Service Standards as codified Chapter 4901:1-5 of the Ohio Administrative Code (OAC).
- .3** Disconnection for reasons not involving nonpayment but requiring customer notice will be handled pursuant to the Minimum Telephone Service Standards as codified Chapter 4901:1-5 of the Ohio Administrative Code.
- .4** The Company's disconnection notices pursuant to Rule 4901:1-5-17(L), of the Ohio Administrative Code, just inform the Customer facing local service disconnection of the total amount which the Customer would need to pay in order to avoid disconnection of local service. It must also inform the Customer of the Company's legal obligation to provide local only service to Customers whose local service charges are paid, even while their toll service is disconnected for nonpayment of outstanding toll debt.
- .5** The Company is prohibited from disconnecting any Customer's local service for nonpayment of charges incurred by the Customer for toll service.
- .6** Partial payments by a Customer to the Company will be apportioned by the Company to its regulated local service charges first before being applied by the Company to any toll charges and will be apportioned to regulated telephone service charges first before being applied to charges for non-regulated services.

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SECTION 2 - REGULATIONS, (CONT'D.)

2.5 Payment Arrangements, (Cont'd.)

2.5.6 Discontinuance of Service, (Cont'd.)

A. General, (Cont'd.)

- .7** The suspension or discontinuance of service(s) by the Company pursuant to this Section does not relieve the Customer of any obligation to pay the Company for charges due and owing for service(s) furnished during the time of or up to suspension or discontinuance.
- .8** Upon the Company's discontinuance of service to the Customer under this Section, all applicable charges, including termination charges that may be set forth in the term contract or allowable under this Tariff, shall become due. This is in addition to all other remedies that may be available to the Company at law or in equity or under any other provision of this Tariff.
- .9** Reconnection of local and toll service after service has been disconnected will be in pursuant to the Minimum Telephone Service Standards as codified Chapter 4901:1-5 of the Ohio Administrative Code.

SECTION 2 - REGULATIONS, (CONT'D.)**2.5 Payment Arrangements, (Cont'd.)****2.5.6 Discontinuance of Service****B. Disconnection for Nonpayment of Toll Service**

1. In addition to enforcing, on its own behalf, the Company's own billing, credit/deposit and disconnection policies with respect to all regulated telephone service provided by the Company itself, the Company is not precluded from entering into formal contracts with other toll service providers which would authorize the Company as a formal contractual agent of such other toll service providers for purposes of enforcing the billing, credit/deposit and disconnection policies of such other toll service providers.
2. Unless and until it has entered into a formal contract specifically authorizing it to do so, the company is not permitted to enforce the billing, credit/deposit, and disconnection policies of any toll service provider other than the Company.
3. When the Company disconnects toll service for nonpayment of toll debt, whether owed to the Company or to some other provider of toll service, the method of toll disconnection that the Company utilizes:
 - (a) Must not function as a vehicle by which the nonpaying toll Customer is denied access, through Presubscription, to any other toll service provider besides the one whose provision of service has precipitated the toll disconnection.
 - (b) Must be available from the Company, by Tariff, on a non-discriminatory basis to all toll service providers; and
 - (c) Must consist of either a de-PICing mechanism or else selective toll blocking.
4. Neither purchase of the toll service provider's account's receivable by the Company, nor a requirement that the Company shall be the billing and collection agent for the toll service provider, shall be established as a necessary precondition imposed by the Company in connection with its Tariffed disconnection services offered on a nondiscriminatory basis to all toll service providers.

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SECTION 2 - REGULATIONS, (CONT'D.)

2.5 Payment Arrangements, (Cont'd.)

2.5.6 Discontinuance of Service

C. Disconnection for Nonpayment of Bundled Services

When a Customer purchases a package or bundle of services that includes both basic local exchange service and toll service and/or any non-regulated products or services, and the Customer fails to submit timely full payment for the entire package or bundle, the Company may discontinue the provision of any regulated and non-regulated products or services included in the package. If a partial payment is made that is sufficient to cover the charges for basic local exchange services, the Company may not disconnect the Customer's basic local exchange service. The Company may charge the Customer for basic local exchange service at the Tariffed rate for stand-alone basic local exchange service.

A notice of disconnection for non-payment shall state the total amount due to avoid discontinuance of the package, as well as the total amount due to avoid discontinuance of the basic local exchange service component of the package. In no event shall a Customer be charged more than the price of the package or bundle of services. Further, the Customer shall be entitled to add, change or discontinue any regulated services provided according to the Company's normal procedures for adding, changing or discontinuing such services.

SECTION 2 - REGULATIONS, (CONT'D.)

2.5 Payment Arrangements, (Cont'd.)

2.5.6 Discontinuance of Service. (Cont'd.)

D. Disconnection for Reasons other than Nonpayment

- .1** Pursuant to the Minimum Telephone Service Standards as codified Chapter 4901:1-5 of the Ohio Administrative Code, the Company may, after notification, or attempt to notify through any reasonable means, disconnect service when any of the following conditions exist:

 - a. A violation of or noncompliance with the Company rules or Tariffs on file with the Commission;
 - b. A failure to comply with municipal ordinances or other laws pertaining to telecommunications services;
 - c. A refusal by the Subscriber to permit the local service provider access to its facilities.
 - d. When the subscriber has committed a fraudulent practice as set forth and defined in the Company Tariffs on file with the Commission.

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SECTION 2 - REGULATIONS, (CONT'D.)

2.5 Payment Arrangements, (Cont'd.)

2.5.6 Discontinuance of Service, (Cont'd.)

D. Disconnection for Reasons other than Nonpayment, (Cont'd.)

- .2** Pursuant to the Minimum Telephone Service Standards as codified Chapter 4901:1-5 of the Ohio Administrative Code, the Company may without prior notice disconnect service when any of the following conditions exist:
- a. An emergency may threaten the health or safety of a person, or the local service provider's distribution system. If service is disconnected, the Company shall act promptly to restore service as soon as possible;
 - b. A subscriber'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
 - c. A subscriber tampers with facilities or equipment owned by the Company.

SECTION 2 - REGULATIONS, (CONT'D.)

2.5 Payment Arrangements, (Cont'd.)

2.5.7 Cancellation of Application for Service

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

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

SECTION 2 - REGULATIONS, (CONT'D.)

2.5 Payment Arrangements, (Cont'd.)

2.5.8 Changes in Service Requested

If the Customer makes or requests material changes in circuit engineering, equipment specifications, service parameters, premises locations, or otherwise materially modifies any provision of the application for service, the Customer's installation fee shall be adjusted accordingly.

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SECTION 2 - REGULATIONS, (CONT'D.)

2.6 Allowances for Interruptions in Service

2.6.1 Credit for Interruptions

- A.** When the use of service or facilities furnished by the Company is interrupted due to any cause other than the negligence or willful act of the Customer, or the operation or failure of the facilities or equipment provided by the Customer, a pro rate adjustment of the monthly recurring charges subject to interruption will be allowed for the service and facilities rendered useless and inoperative by reason of the interruption pursuant to the Minimum Telephone Service Standards as codified Chapter 4901:1-5 of the Ohio Administrative Code.
- B.** If the Customer reports a service, facility or circuit to be inoperative but declines to release it for testing and repair, it is considered to be impaired, but not interrupted. Only those facilities on the interrupted portion of the circuit will receive a credit. Credit allowances for service outages that exceed twenty-four (24) hours in duration will be rounded up to the next whole 24 hours.

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SECTION 2 - REGULATIONS, (CONT'D.)

2.6 Allowances for Interruptions in Service, (Cont'd.)

2.6.2 Limitations on Allowances

Pursuant to the Minimum Telephone Service Standards as codified Chapter 4901:1-5 of the Ohio Administrative Code, no credit allowance will be made if the out-of-service condition:

- .1 Occurs as a result of a negligent or willful act on the part of the subscriber;
- .2 Occurs as a result of a malfunction of subscriber-owned telephone equipment or inside wire;
- .3 Occurs as a result of a military action, war, insurrection, riot, or strike; or
- .4 Cannot be repaired due to the subscriber missing a repair appointment.

2.6.3 Use of Another Means of Communications

If the Customer elects to use another means of communications during the period of interruption, the Customer must pay the charges for the alternative service used.

SECTION 2 - REGULATIONS, (CONT'D.)

2.6 Allowances for Interruptions in Service, (Cont'd.)

2.6.4 Cancellation For Service Interruption

Cancellation or termination for service interruption is permitted for contract customers only if any circuit experiences a single continuous outage of 8 hours or more or cumulative service credits equaling 16 hours in a continuous 12-month period. The right to cancel service under this provision applies only to the single circuit that has been subject to the outage or cumulative service credits.

2.7 Use of Customer's Service by Others

2.7.1 Joint Use Arrangements

Joint use arrangements will be permitted for all services provided under this Tariff. From each joint use arrangement, one member will be designated as the Customer responsible for the manner in which the joint use of the service will be allocated. The Company will accept orders to start, rearrange, relocate, or discontinue service only from the designated Customer. Without affecting the Customer's ultimate responsibility for payment of all charges for the service, each joint user shall be responsible for the payment of the charges billed to it.

SECTION 2 - REGULATIONS, (CONT'D.)**2.8 Cancellation of Service/Termination Liability**

If a Customer cancels a Service Order or terminates services before the completion of a contract term for any reason whatsoever other than a service interruption (as defined in Section 2.6.1 above), the Customer agrees to pay to the Company termination liability charges, as defined below. These charges shall become due as of the effective date of the cancellation or termination and be payable within the period, set forth in Section 2.5.2.

2.8.1 Termination Liability

The Customer's termination liability for cancellation of service shall be equal to:

- A. all unpaid Non-Recurring charges reasonably expended by the Company to establish service to the Customer; plus
- B. any disconnection, early cancellation or termination charges reasonably incurred and paid to third parties by the Company on behalf of the Customer; plus
- C. all Recurring Charges specified in the applicable Service Order Tariff for the balance of the then current term discounted at the prime rate announced in the Wall Street Journal on the third business day following the date of cancellation;
- D. minus a reasonable allowance for costs avoided by the Company as a direct result of the Customer's cancellation.

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.

2.9 Transfers and Assignments

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:

- 2.9.1** pursuant to any sale or transfer of substantially all the assets of the Company; or
- 2.9.2** pursuant to any financing, merger or reorganization of the Company.

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SECTION 2 - REGULATIONS, (CONT'D.)**2.10 Customer Liability for Unauthorized Use of the Network**

Unauthorized use of the network 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 rate sheet.

2.10.1 Customer Liability for Fraud and Unauthorized Use of the Network

- A. The Customer is liable for the unauthorized use of the network obtained through the fraudulent use of a Company calling card, if such a card is offered by the Company, or an accepted credit card, provided that the unauthorized use occurs before the Company has been notified.
- B. A Company calling card is a telephone calling card issued by the Company at the Customer's request, which enables the Customer or user(s) authorized by the Customer to place calls over the Network and to have the charges for such calls billed to the Customer's account.

An accepted credit card is any credit card that a cardholder has requested or applied for and received, or has signed, used, or authorized another person to use to obtain credit. Any credit card issued as a renewal or substitute in accordance with this paragraph is an accepted credit card when received by the cardholder.

- C. The Customer must give the Company written or oral notice that an unauthorized use of a Company calling card or an accepted credit card has occurred or may occur as a result of loss, and/or theft.
- D. The Customer is responsible for payment of all charges for calling card services furnished to the Customer or to users authorized by the Customer to use service provided under this rate sheet, unless due to the negligence of the Company. This responsibility is not changed due to any use, misuse, or abuse of the Customer's service or Customer-provided equipment by third parties, the Customer's employees, or the public.

The liability of the Customer for unauthorized use of the Network by credit card fraud will not exceed the lesser of fifty dollars (\$50.00) or the amount of money, property, labor, or services obtained by the unauthorized user before notification to the Company.

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SECTION 2 - REGULATIONS, (CONT'D.)

2.11 Notices and Communications

2.11.1 The Customer shall designate on the Service Order an address to which the Company shall mail or deliver all notices and other communications, except that the Customer may also designate a separate address to which the Company's bills for service shall be mailed.

2.11.2 The Company shall designate on the Service Order an address to which the Customer shall mail or deliver all notices and other communications, except that Company may designate a separate address on each bill for service to which the Customer shall mail payment on that bill.

2.11.3 All notices or other communications required to be given pursuant to this Tariff will be in writing. Notices and other communications of either party, and all bills mailed by the Company, shall be presumed to have been delivered to the other party on the third business day following placement of the notice, communication or bill with the U.S. Mail or a private delivery service, prepaid and properly addressed, or when actually received or refused by the addressee, whichever occurs first.

2.11.4 The Company or the Customer shall advise the other party of any changes to the addresses designated for notices, other communications or billing, by following the procedures for giving notice set forth herein.

2.11.5 Customer bills will contain all of the information required, pursuant to the Minimum Telephone Service Standards as codified Chapter 4901:1-5 of the Ohio Administrative Code.

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2.12 Miscellaneous Provisions

2.12.1 Telephone Number Changes

Whenever any Customer's telephone number is changed after a directory is published, the Company shall intercept all calls to the former number for at least one hundred and twenty (120) days and give the calling party the new number provided existing central office equipment will permit, and the Customer so desires.

When service in an existing location is continued for a new Customer, the existing telephone number may be retained by the new Customer only if the former Customer consents in writing, and if all charges against the account are paid or assumed by the new Customer.

2.12.2 Maintenance and Operations Records

Records of various tests and inspections, to include non-routine corrective maintenance actions or monthly traffic analysis summaries for network administration, necessary for the purposes of the Company or to fulfill the requirements of Commission rules shall be kept on file in the office of the Company as required under Commission rules.

SECTION 3 - SERVICE AREAS

3.1 Exchange Service Areas

The Company provides Local Exchange Services, subject to availability of facilities and equipment, in areas currently served by the following Incumbent LECs:

1. AT&T Ohio
2. United Telephone d/b/a Embarq
3. Verizon North
4. Cincinnati Bell

The Company concurs in the exchange, rate class, local calling area, and zone designations specified in the relevant ILEC's Local Exchange Services Tariffs of AT&T Ohio, United Telephone d/b/a Embarq, Verizon North and Cincinnati Bell. The Company does not concur in the rates of the ILEC. The Company's rates are set out in this Tariff.

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