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February 25, 2010

VIA OVERNIGHT DELIVERY

Ms. Renee J. Jenkins, Director of Administration
Docketing Division
Public Utilities Commission of Ohio
180 E. Broad St.
Columbus, OH 43215-3793
(614) 466-3016

RECEIVED-DOCKETING DIV
2010 FEB 26 AM 9:39
PUCO

Re: Earth Telecom, Inc.
Case No. 08-528-TP-ACE

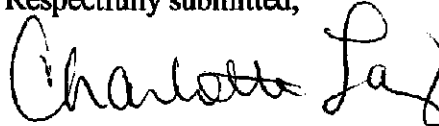
Dear Ms. Jenkins:

Enclosed please find for filing an original and seven (7) copies of Earth Telecom, Inc.'s final tariff bearing an effective date of February 26, 2010.

I have also enclosed an extra copy of this letter to be time stamped and returned to me in the enclosed, pre-addressed, postage prepaid envelope.

If you have any questions or if I may provide you with additional information, please contact me at the above address or telephone number. Thank you for your attention to this matter.

Respectfully submitted,



Charlotte Lacey
Legal Assistant to Lance J.M. Steinhart
Attorney for Earth Telecom, Inc.

Enclosures

cc: Enrique Quimper

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TITLE SHEET

OHIO TELECOMMUNICATIONS TARIFF

Tariff schedule applicable to Telecommunications Services furnished by Earth Telecom, Inc. ("Earth Telecom"), with principal offices at 1688 Meridian Avenue, Suite 509, Miami Beach, Florida 33139. This tariff applies for services furnished within the State of Ohio and is on file with the Ohio Public Utilities Commission. Copies may be inspected, during normal business hours, at the company's principal place of business.

ISSUE DATE: February 26, 2010

EFFECTIVE DATE: February 26, 2010

**Enrique Quimper, President
1688 Meridian Avenue, Suite 509
Miami Beach, Florida 33139**

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CHECK SHEET

The Sheets of this tariff are effective as of the date shown at the bottom of the respective sheet(s). Original and revised sheets as named below comprise all changes from the original tariff and are currently in effect as of the date on the bottom of this sheet.

<u>SHEET</u>	<u>REVISION</u>
1	Original
2	Original
3	Original
4	Original
5	Original
6	Original
7	Original
8	Original

* New or Revised Sheet

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TARIFF FORMAT

A. Sheet Numbering: Sheet numbers appear in the upper right corner of the page. Sheets are numbered sequentially. However, new sheets are occasionally added to the tariff. When a new sheet is added between sheets already in effect, a decimal is added. For example, a new sheet added between pages 11 and 12 would be page 11.1.

B. Sheet Revision Numbers: Revision numbers also appear in the upper right corner of each sheet where applicable. These numbers are used to indicate the most current page version on file with the Commission. For example, 4th Revised Sheet 13 cancels 3rd Revised Sheet 13. Consult the Check Sheet for the sheets 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 sheets contained in the tariff, with a cross reference to the current Revision Number. When new sheets 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 sheet if these are the only changes made to it (i.e., the format, etc. remains the same, just revised revision levels on some sheets). The tariff user should refer to the latest Check Sheet to find out if a particular sheet is the most current on Commission file.

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SYMBOLS

The following are the only symbols used for the purposes indicated below:

- (C) to signify change in regulation
- (D) to signify a deletion
- (I) to signify a rate increase
- (L) to signify material relocated in the tariff
- (N) to signify a new rate or regulation
- (R) to signify a rate reduction
- (T) to signify a change in text, but no change in rate or regulation

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SECTION 1 - GENERAL**1.1 Undertaking of the Company**

This tariff contains the regulations applicable to intrastate interexchange telecommunications services provided by the Company for telecommunications between points within the State of Ohio. All terms and conditions herein will comply with Ohio Minimum Telephone Service Standards. Services are furnished subject to the availability of facilities and subject to the terms and conditions of this tariff in compliance with limitations set forth in the Commission rules. The Company's services are provided on a statewide basis and are not intended to be limited geographically. The Company offers service to all those who desire to purchase service from the Company consistent with all of the provisions of this tariff. Customers interested in the Company's services shall file a service application with the Company which fully identifies the Customer, the services requested and other information requested by the Company. The Company may act as the Customer's agent for ordering access connection facilities provided by other carriers or entities when authorized by the Customer, to allow connection of a Customer's location to a service provided by the Company. The Customer shall be responsible for all charges due for such service arrangement.

The services provided by the Company are not part of a joint undertaking with any other entity providing telecommunications channels, facilities, or services, but may involve the resale of the Message Toll Services (MTS) and Wide Area Telecommunications Services (WATS) of underlying common carriers subject to the jurisdiction of this Commission.

1.2 Responsibilities and Rights of the Customer

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

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SECTION 1 – GENERAL (CONT'D.)

1.3 Late Charge

A late fee of 1.5% monthly or the amount otherwise authorized by law, whichever is lower, will be charged on the undisputed portion of any past due balances. Late payment fees should not include interest on previously charged late payment fees. The late payment charge will not be applied to previous late payment charges that have been assessed but not yet paid for, but will apply to the accumulated services for which the customer is in arrears. Late payment charges will be applied without discrimination.

1.4 Returned Check Charge

A fee of \$25.00 will be charged whenever a check or draft presented for payment for service is not accepted by the institution on which it is written. The Company may waive the returned check charge under appropriate circumstances.

1.5 Customer Complaints and/or Billing Disputes

Customer inquiries or complaints regarding service or accounting may be made in writing or by telephone at any time to the Company at the below. There is no time limit for submitting disputes.

1688 Meridian Avenue, Suite 509
Miami Beach, Florida 33139
(800) 585-0671

If you have a complaint that is not resolved after you have called Earth Telecom, Inc. or for general utility information, residential and business customers may contact the Public Utilities Commission of Ohio for assistance at 1-800-686-7826 (toll free) or for TTY at 1-800-686-1570 (toll free) from 8:00 a.m. to 5:00 p.m. weekdays, or at www.puco.ohio.gov.

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SECTION 1 – GENERAL (CONT'D.)

Residential customers may also contact the Ohio Consumers' Counsel for assistance with complaints and utility issues at 1-877-742-5622 (toll free) from 8:00 a.m. to 5:00 p.m. weekdays, or at www.pickocc.org

The Company will not collect attorney fees or court costs from Customers.

1.6 Service Offerings

A complete description of the services, rates & terms and conditions that are offered by the Company can be found on the Company's website at www.uniontelecomusa.com.

1.7 Deposits

The Company requires deposits to commence service.

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