

CROCKER & CROCKER, P.C.

ATTORNEYS AT LAW

PATRICK D. CROCKER
patrick@crockerlawfirm.com

December 10, 2008

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

e-FILED VIA DIS SYSTEM

Re: INDEPENDENT TELECOMMUNICATIONS SYSTEMS, INC.
d/b/a ITS COMMUNICATIONS d/b/a IXC DIRECT, INC.
Case No. 08-1292-TP-ATA

Dear Sir or Madam:

Enclosed herewith for filing with the Commission please find an original of the above-referenced company's IXC detariffing application and supporting documentation in compliance with Case No. 06-1345-TP-ORD.

The Company is submitting P.U.C.O. Tariff No. 2 and respectfully requests that this tariff replace in entirety P.U.C.O. Tariff No. 1 currently on file with the Commission. The Company requests that this filing become effective on December 11, 2008.

Should you have any questions concerning this matter, please contact the undersigned.

Very truly yours,

CROCKER & CROCKER, P.C.

Patrick D. Crocker

PDC/tld

The Public Utilities Commission of Ohio
TELECOMMUNICATIONS APPLICATION FORM for
DETARIFFING AND RELATED ACTIONS

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

In the Matter of the Application of INDEPENDENT)
TELECOMMUNICATIONS SYSTEMS, INC. D/B/A ITS)
COMMUNICATIONS, D/B/A IXC DIRECT, INC.)

TRF Docket No. 90-6371-TP- TRF
Case No. 08 - 1292 - **TP - ATA**
NOTE: Unless you have reserved a Case No. leave the "Case No." fields BLANK.

to Detariff Certain Tier 2 Services and make other changes related to the Implementation of Case No. 06-1345-TP-ORD

Name of Registrant(s) INDEPENDENT TELECOMMUNICATIONS SYSTEMS, INC.

DBA(s) of Registrant(s) D/B/A ITS COMMUNICATIONS, D/B/A IXC DIRECT, INC.

Address of Registrant(s) 4079 Park East Court, Kentwood, MI 49546

Company Web Address www.itscommunications.com

Regulatory Contact Person(s) Patrick D. Crocker

Phone 269-381-8888 Fax 269-385-3825

Regulatory Contact Person's Email Address contact@nationwideregulatorycompliance.com

Phone 269-381-8888

Contact Person for Annual Report Patrick D. Crocker

Address (if different from above) Nationwide Regulatory Compliance, LLC, 107 W. Michigan Ave., 4th Floor, Kalamazoo, MI 49007

Consumer Contact Information Douglas Becker

Phone 888-693-9509

Address (if different from above) 135 North Church Street, Kalamazoo, MI 49007

Part I – Tariffs

Please indicate the Carrier Type and the reason for submitting this form by checking the boxes below.

NOTE: All cases are ATA process cases, tariffs are effective the day they are filed, and remain in effect unless the Commission acts to suspend.

<u>Carrier Type</u>	<input type="checkbox"/> ILEC	<input type="checkbox"/> CLEC	<input checked="" type="checkbox"/> CTS
Business Tier 2 Services	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Residential & Business Toll Services	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Other Changes required by Rule (Describe in detail in Exhibit C)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Part II – Exhibits

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

Included	Identified As:	Description of Required Exhibit:
<input checked="" type="checkbox"/>	Exhibit A	The existing affected tariff pages.
<input checked="" type="checkbox"/>	Exhibit B	The proposed revised tariff pages.
<input checked="" type="checkbox"/>	Exhibit C	Matrix or narrative summarizing all changes proposed in the application, and/or other information intended to assist Staff in the review of the Application.
<input checked="" type="checkbox"/>	Exhibit D	Explanation of how the Applicant intends to comply with Rule 4901:1-6-05(G)(3) regarding disclosure of rates, terms, and conditions for detariffed services, including: <ul style="list-style-type: none"> • citation to the appropriate Web Page if any, in accordance with rule 4901:1-6-05(G)(4), and/or • copy of other materials and publications to be used to comply with 4901:1-6-05(G)(3).
<input checked="" type="checkbox"/>	Exhibit E	One-time customer notice of detariffing and related changes consistent with rule 4901:1-06-16(B), including where customers may find the information regarding such services as required by rule 4901:1-6-05(G)(3).
<input checked="" type="checkbox"/>	Exhibit F	Affidavit that the Customer Notice described in Exhibit C has been sent to Customers.

Part 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, Robert Sweezie , 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) 12/1/08 at (Location) Kentwood, MI

*(Signature and Title)  President (Date) 12/1/08

- *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, Robert Sweezie
verify that I have utilized the Telecommunications Application Form for Detariffing and Related Actions 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)  President (Date) 12/1/08

**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

EXHIBIT A

EXISTING AFFECTED TARIFF PAGES

TARIFF FOR
REGULATIONS, RATES AND CHARGES APPLICABLE TO
INTEREXCHANGE RESELLER SERVICES FURNISHED BY
**INDEPENDENT TELECOMMUNICATIONS SYSTEMS, INC.
D/B/A ITS COMMUNICATIONS, D/B/A IXC DIRECT, INC.**
WITHIN THE STATE OF OHIO

CASE NO.

03-1078-TP-ACE

TRF NO.

90-6124-TP-TRF

Issued: April 25, 2003

Effective: May 22, 2003

Issued by: Robert Sweezie, President
Independent Telecommunications Systems, Inc.
d/b/a ITS Communications, d/b/a IXC Direct, Inc.
4079 Park East Court
Kentwood, MI 49546

CHECK SHEET

The title page and pages 1-39 inclusive of this Tariff are effective as of the date shown. Original and revised sheets, as named below, comprise all changes from the original Tariff in effect on the date indicated.

<u>SHEET</u>	<u>REVISION</u>	<u>SHEET</u>	<u>REVISION</u>
1	Original	21	Original
2	Original	22	Original
3	Original	23	Original
4	Original	24	Original
5	Original	25	Original
6	Original	26	Original
7	Original	27	Original
8	Original	28	Original
9	Original	29	Original
10	Original	30	Original
11	Original	31	Original
12	Original	32	Original
13	Original	33	Original
14	Original	34	Original
15	Original	35	Original
16	Original	36	Original
17	Original	37	Original
18	Original	38	Original
19	Original	39	Original
20	Original		

* New or Revised Sheets

CONCURRING, CONNECTING AND OTHER PARTICIPATING CARRIERS

CONCURRING CARRIERS:

CONNECTING CARRIERS:

OTHER PARTICIPATING CARRIERS:

Issued: April 25, 2003

Effective: May 22, 2003

Issued by: Robert Sweezie, President
Independent Telecommunications Systems, Inc.
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TARIFF FORMAT

Sheet Numbering - Sheet numbers appear in the upper right hand corner of the page. Sheets are numbered sequentially and from time to time new pages may be added to the Tariff. When a new page is added between existing pages, a decimal is added to the preceding page number. For example, a new page added between Sheets 3 and 4 would be numbered 3.1.

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).

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. 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.

APPLICABILITY

This Tariff sets forth the Service offerings, rates, terms and conditions applicable to the furnishing of intrastate interexchange telecommunications services within the State of Ohio by Independent Telecommunications Systems, Inc., d/b/a ITS Communications, d/b/a IXC Direct, Inc. ("Company"). All services contained within this tariff are competitive.

Issued: April 25, 2003

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4079 Park East Court
Kentwood, MI 49546

EXPLANATION OF SYMBOLS

- (C) - To signify changed regulations
- (D) - To signify discontinued material
- (I) - To signify increased rate
- (M) - To signify a move in location of text
- (N) - To signify a new rate or regulation
- (R) - To signify a rate reduction
- (T) - To signify a change in text or regulation but no change in rates

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1. TECHNICAL TERMS AND ABBREVIATIONS

For the purpose of this Tariff, the following definitions will apply:

Access Coordination

Provides for the design, ordering, installation, coordination, pre-service testing, service turn-up and maintenance on a Company or Customer provided Local Access Channel.

Administrative Change

A change in Customer billing address or contact name.

Alternate Access

Alternate Access is a form of Local Access except that the provider of the Service is an entity, other than the Local Exchange Carrier, authorized or permitted to provide such Service. The charges for Alternate Access may be subject to private agreement rather than published or special tariff if permitted by applicable governmental rules.

Application for Service

A standard Company order form that includes all pertinent billing, technical and other descriptive information that will enable the Company to provide a communication Service as required.

ASR

ASR (Access Service Request) means an order placed with a Local Access Provider for Local Access.

Authorized User

A person, firm, corporation or other entity that either is authorized by the Customer to receive or send communications or is placed in a position by the Customer, either through acts or omissions, to send or receive communications.

Bandwidth

The total frequency band, in hertz, allocated for a channel.

Bill Date

The date on which billing information is compiled and sent to the Customer.

Call

A completed connection between the Calling and Called Stations.

Called Station

The telephone number called.

Calling Station

The telephone number from which a Call originates.

Cancellation of Order

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.

Channel or Circuit

A dedicated communications path between two or more points having a Bandwidth or Transmission Speed specified in this Tariff and selected by a Customer.

Commission

Public Utilities Commission of Ohio

Company

Independent Telecommunications Systems, Inc., d/b/a ITS Communications, d/b/a IXC Direct, Inc.

Company Recognized National Holidays

The following are Company Recognized National Holidays determined at the location of the originator of the Call: New Year's Day, Martin Luther King Day, President's Day, Memorial Day, Independence Day, Labor Day, Columbus Day, Veteran's Day, Thanksgiving Day, Christmas Day.

The evening rate is used unless a lower rate would normally apply. When a Call begins in one rate period and ends in another, the rate in effect in each rate period applies to the portion of the Call occurring within that rate period. In the event that a minute is split between two rate periods, the rate in effect at the start of that minute applies.

Cross-Connect

Electrical connection within a POP of two Circuits in order to complete connectivity between such Circuits.

Customer

The person, firm, corporation or governmental unit which orders Service and which is responsible for the payment of charges and for compliance with the Company's Tariff regulations. A Customer is considered to be an account for billing purposes. The term Customer also includes an entity that remains presubscribed to the Company Service after its account(s) are removed from the Company's billing system, subsequently continues to use Company's network, and is billed by a local exchange carrier for such use, or otherwise uses Service for which no other Customer is obligated to compensate Company.

Customer Premises/Customer's Premises

Locations designated by a Customer where Service is originated/terminated whether for its own communications needs or for the use of its resale customers.

DCS

Digital Cross-Connect System

Dedicated Access/Special Access

Dedicated Local Access between the Customer's Premises or serving wire center and the Company's Point-of-Presence for origination or termination of Calls.

Dedicated Service

Point-to-point interexchange Channel(s) or Circuit(s) provided to a Customer between POPs by the Company and available for use twenty-four hours a day, seven days a week.

DIA

Document Interchange Architecture for transmission and storage of documents over networks, whether text, data, voice, or video.

Digital

A mode of transmission in which information is coded in binary form for transmission on a network.

Diversity

Customer-designated routing agreed to by an authorized representative of Company, which indicates a Customer designated departure from a Company Primary Route. The provision of Diversity with respect to Circuits may entail Circuits routed on physically separate facilities on a geographic or systems basis (to the extent possible, i.e., 100% route Diversity on a POP-to-POP or Customer Premise-to-Customer Premise basis is not guaranteed) between the same city pair where the facilities required to provide the relevant Circuits are determined by Company to be Available. Diversity arrangements shall be ICB.

DS-0

Digital Signal Level 0 Service, a 64 Kbps signal.

DS-1

Digital Signal Level 1 Service, a 1.544 Mbps signal.

DS-3

Digital Signal Level 3 Service, a 44.736 Mbps signal.

DS-0 with Analog Access

Service with Analog Local Access facilities provides for the transmission of analog voice and/or data within the 300-hertz to 3000-hertz frequency range.

DS-0 with Digital Access

Service with Digital Local Access facilities provides for the transmission of Digital data at speeds of 2.4, 4.8, 9.6, 19.2, 56 or 64 Kbps.

Due Date

The Due Date is the date on which payment is due.

Expedite

A Service order initiated at the request of the Customer that is processed in a time period shorter than the Company's standard Service interval.

FCC

Federal Communications Commission

Individual Case Basis (ICB)

Individual Case Basis (ICB) determinations involve situations where complex Customer-specific Company arrangements are required to satisfactorily serve the Customer. The nature of such Service requirements makes it difficult or impossible to establish general tariff provisions for such circumstances. When it becomes possible to determine specific terms and conditions for such offerings, they will be offered pursuant to such terms and conditions.

Installation

The connection of a Circuit, Dedicated Access line, or port for new, changed or an additional Service.

Interexchange Service

Interexchange Service means that portion of a communications channel between a Company-designated Point-of-Presence in one exchange and a Point-of-Presence in another exchange.

Interruption

Interruption shall mean a condition whereby the Service or a portion thereof is inoperative, beginning at the time of notice by the Customer to Company, or when discovered by the Company, that such Service is inoperative and ending at the time of restoration.

Kbps

Kilobits per second.

LATA (Local Access Transport Area)

A geographical area established for the provision and administration of communications Service of a local exchange company.

Local Access

Local Access means the Service between a Customer Premises and a Company designated Point-of-Presence.

Local Access Provider

Local Access Provider means an entity providing Local Access.

Local Exchange Carrier (LEC)

The local telephone utility that provides telephone exchange services.

Mbps

Megabits per second.

Multiplexing

Multiplexing is the sequential combining of lower bit rate Private Line Services onto a higher bit rate Private Line Service for more efficient facility capacity usage or vice versa.

N/A

Not available.

Nonrecurring Charges

Nonrecurring Charges are one-time charges.

Payment Method

The manner that the Customer designates as the means of billing charges for Calls using the Company's Service.

Physical Change

The modification of an existing Circuit, Dedicated Access line or port, at the request of the Customer, requiring some Physical Change or retermination.

Point-of-Presence (POP)

A Company-designated location where a facility is maintained for the purpose of providing access to its Service.

Primary Route

The route that in the absence of Customer-designated routing or temporary re-routing would be used by the Company in the provision of Service.

Private Line

A dedicated transmission channel furnished to a customer without intermediate switching arrangements for full-time customer use.

Private Line Service

A dedicated full-time transmission Service utilizing dedicated access arrangements.

Rate Center

A specified geographical location used for determining mileage measurements.

Requested Service Date

The Requested Service Date is the date requested by the Customer for commencement of Service and agreed to by the Company.

Restore

To make Service operative following an interruption by repair, reassignment, re-routing, substitution of component parts, or otherwise, as determined by the carrier(s) involved.

Route Diversity

Two channels that are furnished partially or entirely over two physically separate routes.

Service

Service means any or all Service(s) provided pursuant to this Tariff.

Service Commitment Period

The term elected by the Customer and stated on the Service order during which the Company will provide the Services subscribed to by the Customer. The term can be monthly or in the case of Private Line Services for a period of up to 5 years.

Special Promotional Offerings

Special trial offerings, discounts, or modifications of its regular Service offerings that the Company may, from time to time, offer to its Customers for a particular Service. Such offerings may be limited to certain dates, times, and locations.

Start of Service Date

The Requested Service Date or the date Service first is made available by the Company whichever is later.

Tariff

The current Intrastate Services Tariff and effective revisions thereto filed by the Company with the Commission.

Transmission Speed

Data transmission speed or rate, in bits per seconds (bps).

Two-Way Conversation

A Two-Way Conversation is a telephone conversation between or among two or more parties.

VF

VF is voice frequency or voice-grade Service designed for private-line Service. Normal transmission is in the 300 hertz to 3000-hertz frequency band.

2. RULES AND REGULATIONS

2.1. Description and Limitations of Services

- 2.1.1. Intrastate Telecommunications Service ("Service") is the furnishing of Company communication Services contained herein between specified locations under the terms of this Tariff.
- 2.1.2. Company, when acting at the Customer's request and as its authorized agent, will make reasonable efforts to arrange for Service requirements, such as special routing, Diversity, Alternate Access, or circuit conditioning.
- 2.1.3. Service is offered in equal access exchanges subject to the availability of facilities and the provisions of this Tariff. Company reserves the right to refuse to provide Service to or from any location where the necessary facilities and/or equipment are not available.
- 2.1.4. The Company will comply with Rule 4901:1-5-17, Ohio Administration Code, in denying or disconnecting service and when reconnecting previously disconnected service.
- 2.1.5. Service begins on the date that billing becomes effective and is provided on the basis of a minimum period of at least one month, 24 hours per day. For the purposes of computing charges in this Tariff, a month is considered to have 30 days.
- 2.1.6. Nothing herein, or in any other provision of this Tariff, or in any marketing materials issued by the Company shall give any person any ownership, interest, or proprietary right in any code or 800 number issued by the Company to its Customers.
- 2.1.7. The Company reserves the right to discontinue furnishing Services or billing options, upon written notice, when necessitated by conditions beyond its control. Conditions beyond the Company's control include, but are not limited to, a Customer's having Call volume or a calling pattern that results, or may result, in network blockage or other Service degradation which adversely affects Service to the calling party, the Customer, or other Customers of the Company.

2.1.8. Except as otherwise provided in this Tariff or as specified in writing by the party entitled to receive Service, notice may be given orally or in writing to the persons whose names and business addresses appear on the executed Service Order and the effective date of any notice shall be the date of delivery of such notice, not the date of mailing. By written notice, Company or Customer may change the party to receive notice and/or the address to which such notice is to be delivered. In the event no Customer or Company address is provided in the executed Service order, notice shall be given to the last known business address of Customer or, as appropriate.

2.2. Other Terms and Conditions

2.2.1. The name(s) of the Customer(s) desiring to use the Service must be stipulated in the application for Service.

2.2.2. The Customer agrees to operate the Company provided equipment in accordance with instructions of the Company or the Company's agent. Failure to do so will void the Company liability for interruption of Service and may make Customer responsible for damage to equipment pursuant to Section 2.2.3 below.

2.2.3. Customer agrees to return to the Company all Company-provided equipment delivered to Customer within seven (7) days of termination of the Service in connection with which the equipment was used. Said equipment shall be in the same condition as when delivered to Customer, normal wear and tear only excepted. Customer shall reimburse the Company, upon demand, for any costs incurred by the Company due to Customer's failure to comply with this provision.

2.2.4. A Customer shall not use any service-mark or trademark of the Company or refer to the Company in connection with any product, equipment, promotion, or publication of the Customer without prior written approval of the Company.

2.2.5. The provision of Service will not create a partnership or joint venture between the Company and the Customer nor result in joint Service offerings to their respective Customers.

- 2.2.6. The rate or volume discount level applicable to a Customer for a particular Service or Services shall be the rate or volume discount level in effect at the beginning of the monthly billing period applicable to the Customer for the particular Service or Services. When a Service is subject to a minimum monthly charge, account charge, port charge or other recurring charge or Nonrecurring Charge for both intrastate and interstate Service, only one such charge shall apply per account and that charge shall be the interstate charge.
- 2.2.7. Service requested by Customer and to be provided pursuant to this Tariff shall be requested on Company Service Order forms in effect from time to time or Customer's forms accepted in writing by an authorized headquarters representative of the Company (collectively referred to as "Service Orders").
- 2.2.8. The Service Commitment Period for any Service shall be established by the Service Order relevant thereto and commence on the Start of Service Date. Upon expiration, each Service Commitment Period for such Service shall automatically be extended subject to notice of termination by either Company or Customer. The charges for Interexchange Service during any such extension shall not exceed the then current Company month-to-month charges applicable to such Service.

2.3. Liability

- 2.3.1. Except as provided otherwise in this Tariff, the Company shall not be liable to Customer or any other person, firm or entity 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 Services to restore service in compliance with Part 64, Subpart D, Appendix A, of the FCC's Rules and Regulations.

- 2.3.2. With respect to the Services contained herein and except an otherwise provided herein, the Company's liability shall not exceed an amount equal to the charge applicable to a one minute Call to the Called Station at the time the affected Call was made. If the initial minute rate is higher than the additional minute rate, the higher rate shall apply. For those Services with monthly recurring charges, the Company's liability is limited to an amount equal to the proportionate monthly recurring charges for the period during which Service was affected.
- 2.3.3. The Company is not liable for any act or omission of any other company or companies (including any Company affiliate that is a participating or concurring carrier) furnishing a portion of the Service or facilities, equipment, or Services associated with such Service.
- 2.3.4. The Customer is responsible for taking all necessary legal steps for interconnecting the Customer provided terminal equipment with the Company facilities. The Customer shall ensure that the signals emitted into the Company's network do not damage Company equipment, injure personnel or degrade Service to other Customers. The Customer is responsible for securing all licenses, permits, rights-of-way, and other arrangements necessary for such interconnection. In addition, the customer shall comply with applicable LEC signal power limitations.
- 2.3.5. The Company may rely on Local Exchange Carriers or other third parties for the performance of other Services such as Local Access. Upon Customer request and execution and delivery of appropriate authorizing documents, the Company may act as agent for Customer in obtaining such other Services. Customer's liability for charges hereunder shall not be reduced by untimely Installation or non-operation of Customer provided facilities and equipment.
- 2.3.6. The failure to give notice of default, to enforce or insist upon compliance with any of the terms or conditions herein, the waiver of any term or conditions herein, or the granting of an extension of time for performance by the Company or the Customer shall not constitute the permanent waiver of any term or condition herein. Each of the provisions shall remain at all times in full force and effect until modified in writing.

- 2.3.7. Except as required by the MTSS, the Company shall not be liable to the Customer or any other person, firm or entity in any respect whatsoever as a result of mistakes, accidents, errors, omissions, interruptions, delays, or defects in Service (collectively "Defects"). Defects caused by or contributed to, directly or indirectly, by any act or omission of Customer or its customers, affiliates, agents, representatives, invitees, licensees, successors or assigns or which arise from or are caused by the use of facilities or equipment of Customer or related parties shall not result in the imposition of any liability whatsoever upon the Company, and Customer shall pay to the Company any reasonable costs, expenses, damages, fees or penalties incurred by the Company as a result thereof, including penalties incurred by the Company as a result thereof, including costs of Local Access Providers' labor and materials. In addition, all or a portion of the Service may be provided over facilities of third parties, or sold by third parties, and the Company shall not be liable to Customer or any other person, firm or entity in any respect whatsoever arising out of Defects caused by such third parties. THE COMPANY SHALL NOT BE LIABLE FOR ANY DIRECT, INDIRECT, CONSEQUENTIAL, SPECIAL, ACTUAL, PUNITIVE OR ANY OTHER DAMAGES, OR BUSINESS INTERRUPTION, FOR ANY LOST PROFITS OF ANY KIND OR NATURE WHATSOEVER ARISING OUT OF ANY DEFECTS OR ANY OTHER CAUSE. THIS WARRANTY AND THESE REMEDIES ARE EXCLUSIVE AND IN LIEU OF ALL OTHER WARRANTIES OR REMEDIES, WHETHER EXPRESS, IMPLIED OR STATUTORY, INCLUDING WITHOUT LIMITATION IMPLIED WARRANTIES OF MERCHANTABILITY AND FITNESS FOR A PARTICULAR PURPOSE. IN THE EVENT OF AN INTERRUPTION IN SERVICE OR ANY DEFECT IN THE SERVICE WHATSOEVER, NEITHER COMPANY NOR ANY AFFILIATED OR UNAFFILIATED THIRD PARTY, THIRD PARTY PROVIDER OR OPERATOR OF FACILITIES EMPLOYED IN THE PROVISION OF THE SERVICE SHALL BE LIABLE FOR ANY DIRECT, INDIRECT, CONSEQUENTIAL, SPECIAL, ACTUAL, PUNITIVE OR ANY OTHER DAMAGES, OR FOR ANY LOST PROFITS OF ANY KIND OR NATURE WHATSOEVER.
- 2.3.8. With respect to the routing of Calls by the Company to public safety answering points or municipal Emergency Service providers, Company liability, if any, will be limited to the lesser of: (a) the actual monetary damages incurred and proved by the Customer as the direct result of the Company's action, or failure to act, in routing the Call, or (b) as determined by a court of law.

2.3.9. In the event parties other than Customer (e.g., Customer's customers) shall have use of the Service directly or indirectly through Customer, then Customer agrees to forever indemnify and hold Company and any affiliated or unaffiliated third-party, third-party provider or operator of facilities employed in provision of the Service harmless from and against any and all claims, demands, suits, actions, losses, damages, assessments or payments which may be asserted by said parties arising out of or relating to any Defects.

2.4. Cancellation of Service by a Customer

2.4.1. Where the Company has notified a customer or prospective customer of the possibility that special expenses may be incurred in connection with the provisioning of 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.

2.5. Cancellation for Cause by the Company

2.5.1. The Company will comply with Rule 4901:1-5-17, Ohio Administration Code, in denying or disconnecting service.

2.6. Credit Allowance

2.6.1. Credit allowance for the interruption of Service is subject to the general liability provisions set forth in this Tariff. Customers shall receive no credit allowance for the interruption of service that is due to the Company's testing or adjusting, negligence of the Customer, or to the failure of channels or equipment provided by the Customer. The Customer should notify the Company when the Customer is aware of any interruption in Service for which a credit allowance is desired. Before giving such notice, the Customer shall ascertain that the trouble is not being caused by any action or omission within Customer's control, or is not in wiring or equipment, if any, furnished by the Customer in connection with the Company's Services.

2.6.2. No credit is allowed in the event service must be interrupted in order to provide routine service quality or related investigations.

2.6.3. No credit shall be allowed:

2.6.3.A. For failure of services or facilities of Customer; or

- 2.6.3.B. For failure of services or equipment caused by the negligence or willful acts of Customer.
- 2.6.4. Credit for an interruption shall commence after the Company notices, or the Customer notifies Company, of the interruption and ceases when services have been restored.
- 2.6.5. Credits are applicable only to that portion of Service interrupted.
- 2.6.6. For purposes of credit computation, every month shall be considered to have 720 hours.
- 2.6.7. No credit shall be allowed for an interruption of a continuous duration of less than two hours.
- 2.6.8. The Customer shall be credited for an interruption of two hours or more at a rate of 1/720th of the monthly recurring charge for the service affected for each hour or major fraction thereof that the interruption continues. Calculations of the credit shall be made in accordance with the following formula.

Credit Formula:

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

"A" = outage time in hours

"B" = total monthly charge for affected facility

2.7. Use of Service

- 2.7.1. The Services offered herein may be used for any lawful purpose, including residential, business, governmental, or other use. There are no restrictions on sharing or resale of Services. However, the Customer remains liable for all obligations under this Tariff notwithstanding such sharing or resale and regardless of the Company's knowledge of same. The Company shall have no liability to any person or entity other than the Customer and only as set forth in Section 2.3. The Customer shall not use nor permit others to use the Service in a manner that could interfere with Services provided to others or that could harm the facilities of the Company or others.

- 2.7.2. Service furnished by the Company may be arranged for joint use or authorized use. The joint user or Authorized User shall be permitted to use such Service in the same manner as the Customer, but subject to the following:
- 2.7.2.A. One joint user or Authorized User must be designated as the Customer.
 - 2.7.2.B. All charges for the Service will be computed as if the Service were to be billed to one Customer. The joint user or Authorized User that has been designated as the Customer will be billed for all components of the Service and will be responsible for all payments to the Company. In the event that the designated Customer fails to pay the Company, each joint user or Authorized User shall be liable to the Company for all charges incurred as a result of its use of the Company's Service.
- 2.7.3. In addition to the other provisions in this Tariff, Customers reselling Company Services shall be responsible for all interaction and interface with their own subscribers or customers. The provision of the Service will not create a partnership or joint venture between Company and Customer nor result in a joint communications Service offering to the Customers of either the Company or the Customer.
- 2.7.4. Service furnished by the Company shall not be used for any unlawful or fraudulent purposes.
- 2.7.5. The Customer will be billed directly by the LEC for certain Dedicated Access arrangements selected by the Customer for the provisioning of direct access arrangements. In those instances where the Company at the Customer's request may act as agent in the ordering of such arrangements, the Company will bill the Customer Local Access charges.
- 2.8. Payment Arrangements
- 2.8.1. The Customer is responsible for payment of all charges for Services furnished to the Customer or its joint or Authorized Users. 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 Customer is *not* responsible for fraudulent charges.

- 2.8.2. The Company's bills are due 14 days after postmarked. Amounts not paid within 30 days from the Bill Date of the invoice will be considered past due.
- 2.8.3. Customer inquiries or complaints regarding service or accounting may be made in writing or by telephone to the Company at:

INDEPENDENT TELECOMMUNICATIONS SYSTEMS, INC.,
D/B/A ITS COMMUNICATIONS, D/B/A IXC DIRECT, INC.
4079 Park East Court
Kentwood, MI 49546
Telephone: (616) 242-5300
Facsimile: (616) 242-5309
Toll-Free: (888) 693-9509

Any objection to billed charges should be reported promptly to the Company. Customer is responsible for all nondisputed charges. If after investigation and review by the Company, a disagreement remains as to the disputed amount, the customer may file an appropriate complaint with:

PUBLIC UTILITIES COMMISSION OF OHIO
180 East Broad Street
Columbus, OH 43215-3793
Telephone: (800) 686-7826 (voice)
(800) 686-1570 (TDD)
Facsimile: (614) 752-8351

- 2.8.4. If a LEC has established or establishes a Special Access surcharge, the Company will bill the surcharge beginning on the effective date of such surcharge for Special Access arrangements presently in Service. The Company will cease billing the Special Access surcharge upon receipt of an Exemption Certificate or if the surcharge is removed by the LEC.
- 2.8.5. Company will not require deposits or advance payments by Customers for Services.
- 2.8.6. The Company's bills and billing practices will comply with Rule 4901:1-5-15, Ohio Administration Code.

2.9. Assignment

- 2.9.1. The obligations set forth in this Tariff shall be binding upon and inure to the benefit of the parties hereto and their respective successors or assigns, provided, however, the Customer shall not assign or transfer its rights or obligations without the prior written consent of the Company.

2.10. Tax and Fee Adjustments

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

2.10.2. When any municipality, or other political subdivision, local agency of government, or department of public utilities imposes upon and collects from the Company an occupation tax, license tax, permit fee, franchise fee or regulatory fee, such taxes and fees shall, insofar as practicable, be billed pro rata to the Company's Customers receiving service within the territorial limits of such municipality, other political subdivision, local agency of government.

2.10.3. The Company may adjust its rates and charges or impose additional rates and charges on its Customers in order to recover amount it is required by governmental or quasi-government authorities to collect from or pay to others in support of statutory or regulatory programs. Examples of such programs include, but are not limited to, compensation to payphone service providers for use of their payphones to access the Company's services.

2.11. Method for Calculation of Airline Mileage

2.11.1. The airline mileage between two cities can be calculated using the Vertical (V) and Horizontal (H) coordinates of the serving wire centers associated with the Company's POP locations. The method for calculating the airline mileage is obtained by reference to AT&T's Tariff F.C.C. No. 10 in accordance with the following formula:

the square root of:
$$\frac{(V1-V2)^2 + (H1-H2)^2}{10}$$

where V1 and H1 correspond to the V&H coordinates of City 1 and V2 and H2 correspond to the V&H coordinates of City 2.

Example:	$\frac{V}{}$	$\frac{H}{}$
City 1	5004	1406
City 2	5987	3424

the square root of: $\frac{(5004-5987)^2 + (1406-3424)^2}{10}$

The result is 709.83 miles. Any fractional miles are rounded to the next higher whole number; therefore, the airline mileage for this example is 710 miles.

2.12. Time of Day Rate Periods

2.12.1. Time of Day Rate Periods are determined by the time of day at the location of the Calling Station.

The rates shown in Section 4 apply as follows:

DAY: From 8:01 AM to 5:00 PM Monday - Friday
EVENING: From 5:01 PM to 11:00 PM Monday - Friday and Sunday
NIGHT/
WEEKEND: From 11:01 PM to 8:00 AM Everyday
From 8:01 AM to 11:00 PM Saturday
From 8:01 AM to 5:00 PM Sunday

2.13. Special Customer Arrangements

2.13.1. In cases where a Customer requests a special or unique arrangement which may include engineering, conditioning, installation, construction, facilities, assembly, purchase or lease of facilities and/or other special Services not offered under this Tariff, the Company, at this option, may provide the requested Services. Appropriate recurring charges and/or Nonrecurring Charges and other terms and conditions will be developed for the Customer for the provisioning of such arrangements. Any contracts entered between the Company and Customer shall be filed with the PUCO.

2.14. Inspection

2.14.1. The Company may, upon notice, make such tests and inspections as may be necessary to determine that the requirements of this Tariff are being complied with in the installation, operation or maintenance of Customer or the Company equipment. The Company may interrupt the Service in compliance with Rule 4901:1-5-17, Ohio Administration Code.

3. DESCRIPTION OF SERVICES

3.1. Wide Area ("WATS") and Message ("MTS") Toll Services

3.1.1. The Company offers WATS and MTS intrastate interexchange long distance service utilizing switched or dedicated access arrangements between the Customers Premises and the Company's facilities for call origination. Call termination is completed through a combination of Company facilities and LEC switched access arrangements.

3.2. Switched Inbound Service

3.2.1. Switched inbound service permits inward calling (via 800 codes) to a specific location utilizing premium switched, Feature Group D access on both ends.

3.3. Switched Outbound Service

3.3.1. Switched outbound services permits outward calling utilizing premium switched Feature Group D access on both the originating and terminating ends.

3.4. Dedicated Inbound Service

3.4.1. Dedicated inbound service permits inward calling (via 800 codes) to a specific location featuring the use of a dedicated, special access type connection on the terminating end. The Customer shall be responsible for all LEC charges in addition to the Recurring, Non-recurring and Usage charges set forth hereinafter.

3.5. Dedicated Outbound Service

3.5.1. Dedicated outbound service permits outward calling to stations in diverse service areas. Dedicated outbound service is distinguished from other services by the existence of a dedicated, special access connection on one end. The Customer shall be responsible for all LEC charges in addition to the Recurring, Non-recurring and Usage charges set forth hereinafter.

3.6. Calling Card Service

3.6.1. The Company's Calling Card Service permits Customers to place long distance calls utilizing Company issued Calling Cards for billing purposes.

3.7. Data Services

3.7.1 DS-0 Service

DS-0 Private Line Service provides 64 Kbps of bandwidth for the digital transmission of data, voice, and video signals. DS-0 with Digital Access Service provides Point-to-Point Digital Service.

3.7.2. DS-1 Service

DS-1 Private Line Service provides 1.544 Mbps of point-to-point bandwidth for the digital transmission of data, voice, and video signals.

3.7.3. DS-3 Service

DS-3 provides 44.736 Mbps of point-to-point bandwidth for the digital transmission of data, voice, and video signals.

3.8. Timing of Calls

3.8.1. Long distance usage charges are based on the actual usage of the Company network. Chargeable time begins when a connection is established between the Calling Station and the Called Station. Chargeable time ends when either party "hangs up" thereby releasing the network connection.

3.8.2. Unless otherwise specified in this Tariff, the minimum call duration for billing purposes is sixty (60) seconds. In addition, unless otherwise specified in this Tariff, usage is measured thereafter in six (6) seconds increments and rounded to the next higher six (6) seconds period.

3.9. Minimum Call Completion Rate

3.9.1. A Customer can expect a call completion rate of not less than 90% during peak use periods for all services.

4. RATES AND CHARGES

4.1. Usage Rates

- 4.1.1. The following are the per minute usage charges which apply to all calls. These charges are in addition to the Non-recurring Charges and Recurring Charges referred to herein.

4.2. Switched Inbound Usage Rates

DAY/EVENING/NIGHT/WEEKEND

Mileage	Initial 60 Seconds	Additional 6 Seconds
ALL	\$0.0914	\$0.00914

Issued: April 25, 2003

Effective: May 22, 2003

Issued by: Robert Sweezie, President
Independent Telecommunications Systems, Inc.
d/b/a ITS Communications, d/b/a IXC Direct, Inc.
4079 Park East Court
Kentwood, MI 49546

4.3. Dedicated Inbound Usage Rates

DAY/EVENING/NIGHT/WEEKEND

Mileage	Initial 60 Seconds	Additional 6 Seconds
ALL	\$0.0633	\$0.00633

Issued: April 25, 2003

Effective: May 22, 2003

Issued by: Robert Sweezie, President
Independent Telecommunications Systems, Inc.
d/b/a ITS Communications, d/b/a IXC Direct, Inc.
4079 Park East Court
Kentwood, MI 49546

4.4. Switched Outbound Usage Rates

DAY/EVENING/NIGHT/WEEKEND

Mileage	Initial 60 Seconds	Additional 6 Seconds
ALL	\$0.0895	\$0.00895

Issued: April 25, 2003

Effective: May 22, 2003

Issued by: Robert Sweezie, President
Independent Telecommunications Systems, Inc.
d/b/a ITS Communications, d/b/a IXC Direct, Inc.
4079 Park East Court
Kentwood, MI 49546

4.5. Dedicated Outbound Usage Rates

DAY/EVENING/NIGHT/WEEKEND

Mileage	Initial 60 Seconds	Additional 6 Seconds
ALL	\$0.0533	\$0.00533

Issued: April 25, 2003

Effective: May 22, 2003

Issued by: Robert Sweezie, President
Independent Telecommunications Systems, Inc.
d/b/a ITS Communications, d/b/a IXC Direct, Inc.
4079 Park East Court
Kentwood, MI 49546

4.6. Calling Card Usage Rates

4.6.1. Customers using the Company's Calling Card to place long distance calls incur a \$1.00 per call charge in addition to the per minute usage charge set forth hereinafter.

DAY/EVENING/NIGHT/WEEKEND

Mileage	Initial 60 Seconds	Additional 6 Seconds
ALL	\$0.2240	\$0.0224

4.7. Data Services

4.7.1. DS-0 Service

Rate Element	1-Year Contract	3-Year Contract	5-Year Contract*
	Rates per VH Mile with 250 Mile Minimum		
Per Mile Monthly	\$1.25	\$1.15	\$1.05
Installation	\$500.00	\$500.00	\$500.00

4.7.2. DS-1 Service

Rate Element	1-Year Contract	3-Year Contract	5-Year Contract*
	Rates per VH Mile with 250 Mile Minimum		
Per Mile Monthly	\$2.10	\$1.93	\$1.76
Installation	\$500.00	\$500.00	\$500.00

4.7.3. DS-3 Service

Rate Element	1-Year Contract	3-Year Contract	5-Year Contract*
	Rates per VH Mile with 250 Mile Minimum		
Per Mile Monthly	\$8.05	\$7.40	\$6.76
Installation	\$2,000.00	\$2,000.00	\$2,000.00

*The Company normally waives installation on all five-year contracts.

4.7.4 DIA Port—1.544 Mbps

Rate Element	1-Year Contract	3-Year Contract	5-Year Contract*
Monthly	\$595.00	\$545.00	\$495.00
Installation	\$500.00	\$500.00	\$500.00

4.7.5. DIA Port—45 Mbps

Rate Element	1-Year Contract	3-Year Contract	5-Year Contract*
Monthly	\$10,400.00	\$9,800.00	\$9,125.00
Installation	\$2,500.00	\$2,500.00	\$2,500.00

*The Company normally waives installation on all five-year contracts.

4.8. Recurring Charges

4.8.1. Customers will incur the following monthly Recurring Charges:

	<u>SWITCHED ACCESS</u>	<u>DEDICATED ACCESS</u>
Per 800/888 Number	\$1.00	\$1.00
Accounting Codes (non-verified)	1.50	\$1.50
Charge Per T-1	N/C	\$395.00
Monthly Billing Charge	\$4.95	\$4.95

4.9. Non-recurring Charges

4.9.1. Customers will incur the following Non-recurring Charges:

	<u>SWITCHED ACCESS</u>	<u>DEDICATED ACCESS</u>
Accounting Codes (non-verified)	\$250.00	\$250.00
Charge Per T-1	N/C	\$200.00
Authorization Code change/add/delete	\$100.00	\$100.00

4.10. Contracts

4.10.1. At the option of the Company, Service may be offered on an individual case basis ("ICB") to meet the specialized requirements of Customers. The terms of each such ICB arrangement shall be mutually agreed upon between the Customer and Company and may include discounts off of the rates contained herein, waiver of recurring or nonrecurring charges, charges for specially designed and constructed services not contained in this Tariff, or other customized features. The terms of such an ICB arrangement may be based partially or completely on a Term or volume commitment, type of originating or terminating access, mixture of services or other distinguishing features. Such ICB arrangements will be available to all similarly situated Customers for a fixed period of time following the initial offering to the first ICB Customer as specified in each ICB contract, subject to, in the Company's sole discretion, the availability of facilities.

4.11. Special Promotional Offering

4.11.1. The Company may from time to time engage in Special Promotional Offerings or Trial Service Offerings limited to certain dates, times or locations designed to attract new subscribers or increase subscriber usage when approved by Commission. Company will not have special promotional offerings for more than 90 days in any 12-month period. In all such cases, the rates charged will not exceed those specified in Section 4 hereof.

4.12. Emergency Calls

4.12.1. Customer shall configure its PBX or other switch vehicle from which a customer places a call so that 911 emergency calls, where available, and similar emergency calls will be automatically routed to the emergency answering point for the geographical location where the call originated without the intervention of Company.

4.13. Payphone Use Service Charge

4.13.1. A Payphone Use Service Charge applies to each completed interLATA and intraLATA non-sent paid message made over a pay phone owned by a utility or Customer Owned Pay Telephone (COPT) Service. This includes calling card service, collect calls, calls billed to a third number, completed calls to Directory Assistance and Prepaid Card Service calls. This charge is collected on behalf of the pay phone owner. All Customers will pay the Company a per call service charge of \$2.50.

EXHIBIT B

PROPOSED REVISED TARIFF PAGES

INTEREXCHANGE TELECOMMUNICATIONS SERVICES

TITLE PAGE

INTEREXCHANGE TELECOMMUNICATIONS SERVICES TARIFF

OF

INDEPENDENT TELECOMMUNICATIONS SYSTEMS, INC.
D/B/A ITS COMMUNICATIONS, D/B/A IXC DIRECT, INC.

Toll Services, except for Customer Deposits, Return Check Charge and Late Payment Charges are now located in the Company's Pricing Guide and may also be viewed at the Company's headquarters: 4079 Park East Court, Kentwood, MI 49546.

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

Issued: December 11, 2008

Effective: December 11, 2008

Issued by: Robert Sweezie, President
INDEPENDENT TELECOMMUNICATIONS SYSTEMS, INC.
D/B/A ITS COMMUNICATIONS, D/B/A IXC DIRECT, INC.
4079 Park East Court
Kentwood, MI 49546

INTEREXCHANGE TELECOMMUNICATIONS SERVICES

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Issued: December 11, 2008

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Issued by: Robert Sweezie, President
INDEPENDENT TELECOMMUNICATIONS SYSTEMS, INC.
D/B/A ITS COMMUNICATIONS, D/B/A IXC DIRECT, INC.
4079 Park East Court
Kentwood, MI 49546

INTEREXCHANGE TELECOMMUNICATIONS SERVICES

1.1 Return Check Charge

A return check charge of \$25.00 will be assessed for checks returned for insufficient funds. Any applicable return check charges will be assessed according to the terms and conditions of this tariff and pursuant to Ohio law and Commission regulations. At the option of the Company, this charge may be waived because of extenuating circumstances (i.e. bank error).

1.2 Late Payment Charge

If any portion of the payment is not received by the Company, or if any portion of the payment is received by the Company in funds that are not immediately available, within thirty (30) days after the billing date, are subject to late payment penalty charges of 1.5% per month. The late payment charge will not be applied to previous late payment charges that have assessed against but not paid for, but will apply to the accumulated services for which the Customer is in arrears. Late payment charges will be applied without discrimination.

1.3 Deposits

Company will not require deposits or advance payments by Customers for services.

Issued: December 11, 2008


Effective: December 11, 2008

Issued by: Robert Sweezie, President
INDEPENDENT TELECOMMUNICATIONS SYSTEMS, INC.
D/B/A ITS COMMUNICATIONS, D/B/A IXC DIRECT, INC.
4079 Park East Court
Kentwood, MI 49546

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EXHIBIT C

SUMMARY OF CHANGES

All services have been removed from the replacement tariff with the exception of Customer Deposits, Return Check Charge, Late Payment Charge, and Directory Assistance.

Tariff Number 1 has been replaced in entirety.

<u>Section Number and Services Removed</u>	<u>Pages Removed</u>
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EXHIBIT D

EXPLANATION OF COMPLIANCE WITH RULE 4901:1-6-05(G)(3) REGARDING DISCLOSURE OF RATES, TERMS AND CONDITIONS FOR DETARIFFED SERVICES

Web Address, and Company physical address where Customers may obtain copies of the materials and publications in Compliances with Rules 4901: 1-6-05(G)(4) and 4901: 1-6-05(G)(3).

This tariff, P.U.C.O. Tariff No. 2 filed by INDEPENDENT TELECOMMUNICATIONS SYSTEMS, INC. D/B/A ITS COMMUNICATIONS, D/B/A IXC DIRECT, INC., cancels and replaces, in its entirety, the current tariff on file with the Commission, P.U.C.O. Tariff No. 1.

This tariff is being replaced in accordance with Ohio Case No. 06-1345-TP-ORD, dated September 26, 2007. Detariffed services are available at www.itscommunications.com and at the Company's headquarters: 4079 Park East Court, Kentwood, MI 49546.

EXHIBIT E

CUSTOMER NOTICE

Copy of the Customer Notice of detariffing and related changes 4901: 1-06-16(B) to include where customers may find the information regarding such services as required by rule 4901: 1-6-05(G)(3).



IMPORTANT NON-RESIDENTIAL CUSTOMER NOTICE

12/01/2008

Dear Valued Subscriber:

Beginning on December 1, 2008, the prices, service descriptions, and the terms and conditions for certain telecommunication services that you are provided by ITS Communications will no longer be on file at the Public Utility Commission of Ohio (PUCO).

ITS Communications provides long distance telecommunication services in the State of Ohio.

This modification does not automatically result in a change in the prices, terms, or conditions of those services to which you currently subscribe. ITS Communications must still provide a customer notice at least fifteen days in advance of rate increases, changes in terms and conditions and discontinuance of existing services. Additionally, you will be able to view the company's future service offerings online at www.itscommunications.com or you can request a copy of this information by contacting ITS Communications at 4079 Park East Ct Grand Rapids, MI 49546 or toll-free at 888-487-4693.

Since these services will no longer be on file with the Commission, this means that the agreement between the customer and the company, instead of the document on file at the PUCO, will now control the new services or changes in service. This agreement, whether it is verbal or written, will still be subject to consumer protections required and enforced by the PUCO.

For any new services or changes in service, it will be important that you carefully review and confirm the price, terms, and conditions.

If you have any questions about this matter, please call ITS Communications at the toll-free number 888-487-4693 or visit us at www.itscommunications.com.

Sincerely,

ITS Communications

4079 Park East Court
Grand Rapids, MI 49546

T 616.242.5300
F 616.242.5309

EXHIBIT F

CUSTOMER NOTICE AFFIDAVIT

CUSTOMER NOTICE AFFIDAVIT

STATE OF Michigan :
COUNTY OF Kent SS:
:

AFFIDAVIT

I Robert Sweezie, am an authorized agent of the applicant corporation, INDEPENDENT TELECOMMUNICATIONS SYSTEMS, INC. D/B/A ITS COMMUNICATIONS, D/B/A IXC DIRECT, INC., and am authorized to make this statement on its behalf. I attest that customer notices accompanying this affidavit were sent to affected customers through e mail

on 12/01/08, in accordance with Rule 4901:1-6-16, Ohio Administrative Code. I declare under penalty of perjury that the foregoing is true and correct.

Executed on 12/1/08 Kentwood, MI
(Date) (Location)

/s/ [Signature] President
(Signature and Title) (Date)

Subscribed and sworn to before me this 12/4/08
(Date)

[Signature]
Notary Public
My Commission Expires: 08/21/2012

WINI R. REVOIR
Notary Public, Kent County, MI
My Commission Expires August 21, 2012