Exhibit C

This filing introduces new VOIP language. On April 25, 2012, the FCC released a Second Order of Reconsideration which becomes effective on July 13, 2012. One aspect of the second order states that beginning July 13, 2012, the FCC is delaying the interstate rate treatment of originating intrastate interexchange VOIP-PSTN traffic MOU until July 1, 2014 ( the treatment of terminating VOIP will continue to be billed at interstate rates as stated in the initial Order).