

COMTEL TELCOM ASSETS LP
D/B/A
EXCEL TELECOMMUNICATIONS

PUCO TARIFF NO. 5

EXHIBIT B

PROPOSED REVISED TARIFF PAGES

This tariff cancels and replaces Comtel Telcom Assets LP d/b/a eMeritus Communications' P.U.C.O. Tariff No. 3 in its entirety.

TITLE SHEET

COMMERCIAL RESALE TELECOMMUNICATIONS SERVICES

This tariff describes the Company's Regulated Tier 1 Terms, Conditions, Payments, Rates and Charges available to the Company's commercial Customers in conformance with Competitive Retail Telephone Rules (Case No. 06-1345-TP-ORD). The Company also provides certain Tier 2 Regulated Services which are not listed in the Company's tariff on file with the Public Utilities Commission of Ohio (Rule 4901;1-06-05(g)).

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The Customer may view the Detariffed / Nonregulated services not included in this tariff on the Company's website at www.excel.com. This tariff is also available for public inspection during normal business hours at: Comtel Telcom Assets LP d/b/a Excel Telecommunications with principal offices at 433 East Las Colinas Boulevard, Suite 1300, Irving, Texas 75039.

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Issued By: Becky Gipson
Senior Director, Regulatory Affairs
433 East Las Colinas Boulevard, Suite 1300
Irving, Texas 75039 Case No. 08-822-TP-ATA

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 page.

<u>SHEET</u>	<u>REVISION</u>	<u>SHEET</u>	<u>REVISION</u>	<u>SHEET</u>	<u>REVISION</u>	<u>SHEET</u>	<u>REVISION</u>
1	Second*	31	First *	61	First *	91	First *
2	Third *	31.1	First *	62	First *	92	First *
3	Second *	32	First *	63	First *	93	First *
4	Second *	33	First *	64	First *	94	First *
5	Original	34	First *	65	First *	95	First *
6	Original	35	First *	66	First *	96	First *
7	Original	36	First *	67	First *	97	First *
7.1	Original *	37	First *	68	First *	98	First *
8	Original	38	First *	69	First *	99	First *
9	Original	39	First *	70	First *	100	First *
10	Original	40	First *	71	First *	101	First *
11	Original	41	First *	72	First *	102	First *
12	Original	42	First *	73	First *	103	First *
13	Original	43	First *	74	First *	104	First *
14	Original	44	First *	75	First *	105	First *
15	Original	45	First *	76	First *	106	First *
16	Original	46	First *	77	First *	107	First *
17	Original	47	First *	78	First *	108	First *
18	Original	48	First *	79	First *	109	First *
19	Original	49	First *	80	First *	110	First *
20	Original	50	First *	81	First *	111	First *
21	Original	51	First *	82	First *	112	First *
22	Original	52	First *	83	First *	113	First *
23	Original	53	First *	84	First *	114	First *
24	First *	54	First *	85	First *	115	First *
25	Original	55	First *	86	First *	116	First *
26	Original	56	First *	87	First *	117	First *
27	Original	57	First *	88	First *	118	First *
28	Original	58	First *	89	First *	119	First *
29	Original	59	First *	90	First *	120	First *
30	Original	60	First *				

* New or Revised

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121	First *	157	First *	193	First *	210	First *
122	First *	158	First *	194	First *	211	First *
123	First *	159	First *	195	First *	212	First *
124	First *	160	First *	196	First *	213	First *
125	First *	161	First *	197	First *	214	First *
126	First *	162	First *	198	First *	215	First *
127	First *	163	First *	199	First *	216	First *
128	First *	164	First *	200	First *	217	First *
129	First *	165	First *	201	First *	218	First *
130	First *	166	First *	203	First *	219	First *
131	First *	167	First *	204	First *	220	First *
132	First *	168	First *	205	First *	221	First *
133	First *	169	First *	205.1	First *	222	First *
134	First *	170	First *	205.2	First *	223	First *
135	First *	171	First *	205.3	First *	224	First *
136	First *	172	First *	205.4	First *	225	First *
137	First *	173	First *	205.5	First *	226	First *
138	First *	174	First *	205.6	First *	227	First *
139	First *	175	First *	205.7	First *	228	First *
140	First *	176	First *	205.8	First *	229	First *
141	First *	177	First *	206	First *	230	First *
142	First *	178	First *	207	First *	231	First *
143	First *	179	First *	208	First *	232	First *
144	First *	180	First *	209	First *	233	First *
145	First *	181	First *			234	First *
146	First *	182	First *			235	First *
147	First *	183	First *			236	First *
148	First *	184	First *			237	First *
149	First *	185	First *			238	First *
150	First *	186	First *			239	First *
151	First *	187	First *				
152	First *	188	First *				
153	First *	189	First *				
154	First *	190	First *				
155	First *	191	First *				
156	First *	192	First *				

* New or Revised

CHECK SHEET (Continued)

<u>SHEET</u>	<u>REVISION</u>	<u>SHEET</u>	<u>REVISION</u>	<u>SHEET</u>	<u>REVISION</u>	<u>SHEET</u>	<u>REVISION</u>
240	First *	270	First *				
241	First *	271	First *				
242	First *	272	First *				
243	First *	273	First *				
244	First *	274	First *				
245	First *	275	First *				
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247	First *	277	First *				
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268	First *						
269	First *						

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APPLICATION OF TARIFF

(N)

This tariff contains the regulations and rates applicable to the provision of telecommunications services offered to commercial Customers by Comtel Telcom Assets LP d/b/a Excel Telecommunications (hereinafter referred to as “Excel” or the “Company”) between and among points within the State of Ohio. Some portions of the services offered by the Company are subject to the jurisdiction of the Federal Communications Commission. This schedule only covers the portion of long distance service that is subject to the Public Utilities Commission of Ohio. The Company does not actively offer in-state intraLATA local toll long distance as a stand-alone service. In-state long distance and intraLATA toll are offered as components of an interstate rate plan. As such, Customers are subject to the rates, terms and conditions applicable to a Customer’s designated interstate rate plan, irrespective of whether the customer presubscribes to Excel for interstate services.

Customers have certain rights and responsibilities under the Minimum Telephone Service Standards Ohio Adm. Code 4901:1-5)(MTTS). 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 charging service, service repair, payment of bills and disconnection and reconnection of service.

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.

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SECTION 2. RULES AND REGULATIONS (Cont'd)

2.7 Validation of Credit

Carrier reserves the right to validate the credit worthiness of subscribers or users.

2.8 Contested Charges

Any objection to billed charges should be promptly reported to the Company. Adjustments to customer's bills shall be made to the extent that records are available and/or circumstances exist which reasonably indicate that such charges are not in accordance with approved rates or that an adjustment may otherwise be appropriate. Where any undercharge in billing of the subscriber is the result of a Company mistake, the Company may not backbill in excess of twelve months. Where overbilling of a subscriber occurs, due either to Company or subscriber error, no liability exists which will require the Company to pay any interest, dividend, or other compensation on the amount overbilled.

If there is still a disagreement about the disputed amount after the investigation and review by a manager of the Carrier, the user may file an appropriate complaint with the Commission. The Commission's address is:

Service Monitoring and Enforcement Department
Public Utilities Commission of Ohio
180 East Broad Street, Tenth Floor
Columbus, OH 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.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 5:00 PM (EST) weekdays or at www.pickocc.org.

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SECTION 3. DESCRIPTION OF SERVICE (Cont'd)

3.6 [Reserved for Future Use]

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SECTION 3. DESCRIPTION OF SERVICE (Cont'd)

3.7 [Reserved for Future Use]

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SECTION 4. RATES (Cont'd)

4.1 [Reserved for Future Use]

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SECTION 4. RATES (Cont'd)

4.1 [Reserved for Future Use]

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SECTION 4. RATES (Cont'd)

4.1 [Reserved for Future Use]

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SECTION 4. RATES (Cont'd)

4.1 [Reserved for Future Use]

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SECTION 4. RATES (Cont'd)

4.2 [Reserved for Future Use]

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4.2 [Reserved for Future Use]

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SECTION 4. RATES (Cont'd)

4.3 [Reserved for Future Use]

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4.4 Discounts for Hearing Impaired Customers

A telephone toll message which is communicated using a telecommunications device for the deaf (TDD) by properly certified hearing or speech impaired persons or properly certified business establishments or individuals equipped with TDDs for communicating with hearing or speech impaired persons will receive, upon request, credit on charges for certain intrastate toll calls placed between TDDs. The credit to be given on a subsequent bill for such calls placed between TDDs will be equal to applying the evening rate during business day hours and the night/weekend rate during the evening rate period.

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SECTION 4. RATES (Cont'd)

4.5 [Reserved for Future Use]

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SECTION 4. RATES (Cont'd)

4.5 [Reserved for Future Use]

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SECTION 4. RATES (Cont'd)

4.5 [Reserved for Future Use]

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4.5 [Reserved for Future Use]

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SECTION 4. RATES (Cont'd)

4.6 [Reserved for Future Use]

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4.6 [Reserved for Future Use]

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4.7 [Reserved for Future Use]

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SECTION 4. RATES (Cont'd)

4.8 [Reserved for Future Use]

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SECTION 4. RATES (Cont'd)

4.9 [Reserved for Future Use]

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SECTION 4. RATES (Cont'd)

4.10 [Reserved for Future Use]

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SECTION 4. RATES (Cont'd)

4.11 [Reserved for Future Use]

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4.11 [Reserved for Future Use]

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4.11 [Reserved for Future Use]

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SECTION 4. RATES (Cont'd)

4.12 [Reserved for Future Use]

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SECTION 4. RATES (Cont'd)

4.13 [Reserved for Future Use]

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SECTION 4. RATES (Cont'd)

4.14 [Reserved for Future Use]

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SECTION 4. RATES (Cont'd)

4.14 [Reserved for Future Use]

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SECTION 4. RATES (Cont'd)

4.14 [Reserved for Future Use]

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SECTION 4. RATES (Cont'd)

4.14 [Reserved for Future Use]

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4.14 [Reserved for Future Use]

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4.14 [Reserved for Future Use]

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SECTION 4. RATES (Cont'd)

4.14 [Reserved for Future Use]

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SECTION 4. RATES (Cont'd)

4.15 [Reserved for Future Use]

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4.16 [Reserved for Future Use]

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SECTION 4. RATES (Cont'd)

4.17 [Reserved for Future Use]

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SECTION 4. RATES (Cont'd)

4.18 [Reserved for Future Use]

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SECTION 4. RATES (Cont'd)

4.19 [Reserved for Future Use]

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SECTION 4. RATES (Cont'd)

4.20 [Reserved for Future Use]

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SECTION 4. RATES (Cont'd)

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SECTION 4. RATES (Cont'd)

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4.21 [Reserved for Future Use]

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SECTION 4. RATES (Cont'd)

4.22 [Reserved for Future Use]

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4.23 [Reserved for Future Use]

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SECTION 4. RATES (Cont'd)

4.24 [Reserved for Future Use]

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SECTION 4. RATES (Cont'd)

4.26 [Reserved for Future Use]

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SECTION 4. RATES (Cont'd)

4.27 [Reserved for Future Use]

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4.28 [Reserved for Future Use]

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4.29 [Reserved for Future Use]

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4.30 [Reserved for Future Use]

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4.31 [Reserved for Future Use]

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SECTION 4. RATES (Cont'd)

4.32 [Reserved for Future Use]

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4.32 [Reserved for Future Use]

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SECTION 4. RATES (Cont'd)

4.32 [Reserved for Future Use]

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4.33 [Reserved for Future Use]

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4.34 [Reserved for Future Use]

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4.35 [Reserved for Future Use]

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4.36 [Reserved for Future Use]

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4.37 [Reserved for Future Use]

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4.37 [Reserved for Future Use]

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4.37 [Reserved for Future Use]

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4.38 [Reserved for Future Use]

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4.38 [Reserved for Future Use]

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4.38.3 [Reserved for Future Use]

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4.38.3 [Reserved for Future Use]

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4.38.3 [Reserved for Future Use]

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4.39 [Reserved for Future Use]

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4.39.1 [Reserved for Future Use]

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4.39.2 [Reserved for Future Use]

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4.40 [Reserved for Future Use]

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4.41 [Reserved for Future Use]

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4.42 [Reserved for Future Use]

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4.43 [Reserved for Future Use]

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4.44 [Reserved for Future Use]

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4.45 [Reserved for Future Use]

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4.46 [Reserved for Future Use]

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4.54 [Reserved for Future Use]

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4.55 [Reserved for Future Use]

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4.56 [Reserved for Future Use]

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4.60 [Reserved for Future Use]

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4.65 [Reserved for Future Use]

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4.67 [Reserved for Future Use]

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4.74 [Reserved for Future Use]

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