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25

NOWALSKY, BRONSTON & GOTHARD

A Professional Limited Liability Company

Attorneys at Law

Leon L. Nowalsky
Benjamin W. Bronston
Edward P. Gothard

3500 North Causeway Boulevard
Suite 1442
Metairie, Louisiana 70002
Telephone: (504) 832-1984
Facsimile: (504) 831-0892

Monica Borne Haab
Philip R. Adams, Jr.

March 2, 2007

Via Overnight Mail

Ms. Rene Jenkins, Chief
Public Utilities Commission of Ohio
Docketing Division
180 East Broad St.
Columbia, OH 43215-3793

RE: Yestel USA, Inc.
Case No. 06-0922-TP-ACE

Dear Ms. Jenkins:

Enclosed for filing please find an original and ten (10) copies of the final tariff for Yestel USA, Inc.

An additional copy of this letter has been enclosed to be date-stamped and returned in the envelope provided as evidence of the filing.

Should you have any additional questions, please do not hesitate to contact me.

Sincerely,


Becky Heggelund

Enclosure

This is to certify that the images appearing are an
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PUCO

PUCO 1

YESTEL USA, INC.

Competitive Telecom Services

Page Reference

MTS

21

Inbound Service

21

Travel Card Service

21

ISSUED: July 18, 2006

EFFECTIVE: August 18, 2006

CASE NO.: 06-0922-TP-ACE

ISSUED BY: Yestel USA, Inc.
24309 Narbonne Ave., Suite 200
Lomita, CA 90717

TABLE OF CONTENTS

Title Sheet	01
Table of Contents	02
Symbols	03
Application of Tariff	04
Tariff Format	05
Section 1: Definitions and Abbreviations	06
Section 2: Rules and Regulations	10
Section 3: Description of Service	19
Section 4: Rates and Charges	22

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SYMBOLS

The following symbols are used for the purposes indicated below:

- C - To signify changed conditions or regulations
- D - To signify discontinued material
- I - To signify increase in rate
- M - To signify that material has been moved within the tariff
- N - To signify new material
- R - To signify rate reduction

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APPLICATION OF TARIFF

This tariff contains the regulations and rates applicable to the furnishing of resold interexchange long distance service services by Yestel USA, Inc. between locations within the State of Ohio. This tariff is not applicable to local calls which will be processed by the serving local exchange carrier.

The rates and regulations contained in this tariff apply only to the services furnished by Yestel USA, Inc., and do not apply, unless otherwise specified, to the lines, facilities or services provided by a local exchange telephone company or other common carrier for use in accessing the services of Yestel USA, Inc.

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TARIFF FORMAT

- A. **Sheet Numbering** - Sheet numbers appear in the upper-right corner of the sheet. Sheets are numbered sequentially. However, new sheets are occasionally added to the tariff.
- B. **Sheet Revision Numbers** - Revision numbers also appear in the upper-right corner of the sheet. These numbers are used to determine the most current sheet version on file with the Commission. For example, 4th Revised Sheet 14 cancels 3rd Revised Sheet 14.
- C. **Paragraph Numbering Sequence** - There are various levels of alphanumeric paragraph coding. Each level of coding is subservient to its next higher level of coding.
- 2.
 - 2.1.
 - 2.1.1.
 - 2.1.1.A.
 - 2.1.1.A.1.
 - 2.1.1.A.1.(a)
- 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 (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 sheet on file with the Commission.

ISSUED: July 18, 2006**EFFECTIVE:** August 18, 2006**CASE NO.:** 06-0922-TP-ACE**ISSUED BY:** Yestel USA, Inc.
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SECTION 1 - TECHNICAL TERMS AND ABBREVIATIONS

1.1 Definitions:

Application for Service - A standard order form which includes all pertinent billing, technical, and other descriptive information which will enable the carrier to provide the communication service as required.

Authorized User - A person, firm, corporation, or other entity authorized by the customer to receive or send communications.

Carrier - Yestel USA, Inc., unless specifically stated otherwise.

Company - Yestel USA, Inc., unless specifically stated otherwise.

Customer - The person, firm, corporation, or other entity which orders or uses service and is responsible by law for payment for communication service from the telephone utility.

Customer Provided Equipment - Terminal equipment provided by a customer.

Day Rate Period - 8:00 a.m. to 4:59 p.m., Monday through Friday, except on holidays.

Delinquent Account or Delinquency - An account for which a bill or payment agreement for regulated services has not been paid in full on or before the last day for timely payment.

Directory Assistance - Directory Assistance Service consists of supplying listed telephone numbers to persons who call the Directory Assistance Bureau.

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EFFECTIVE: August 18, 2006

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24309 Narbonne Ave., Suite 200
Lomita, CA 90717

1.1 Definitions: (continued)

Disconnection - The disabling of circuitry preventing outgoing and incoming toll communication service provided by the Company.

Due Date - The last day for payment without unpaid amounts being subject to a late payment charge.

End User - The person using the Company's operator services who is ultimately responsible for payment for these services.

Evening Rate Period - 5:00 p.m. to 10:59 p.m., Sunday through Friday.

Holidays - Carrier's recognized holidays are New Year's Day, Memorial Day, July 4th, Labor Day, Thanksgiving Day and Christmas Day.

Interexchange Utility - A utility, resale carrier or other entity that provides intrastate telecommunications services and facilities between exchanges within the state, without regard to how such traffic is carried. A local exchange utility that provides exchange service may also be considered an interexchange utility.

Local Distribution Area (LDA) - Metropolitan locations served by the Company which have been defined by the telephone company providing local service in its local exchange tariff as "local calling area."

Measured Use Service - The provision of long distance measured time communications telephone service to customers who access the carrier's services at its switching and call processing equipment by means of access facilities obtained from another carrier by the customer or otherwise provided at its own expense (the customer is responsible for arranging for the access line).

Message - A completed telephone call by a customer or end user.

Network Terminal - Any location where carrier provides services described herein.

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CASE NO.: 06-0922-TP-ACE

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1.1 Definitions: (continued)

Night/Weekend Rate Period - 11:00 p.m. to 7:59 a.m.; 8:00 a.m. to 10:59 p.m. Saturday; and 8:00 a.m. to 4:59 p.m. Sunday.

Normal Business Hours - Normal business hours are 8:00 a.m. to 5:00 p.m., Monday through Friday, excluding holidays.

Premises - The space occupied by an individual customer in a building, in adjoining buildings occupied entirely by that customer, or on contiguous property occupied by the customer separated only by a public thoroughfare, a railroad right of way or a natural barrier.

Terminal Equipment - All telephone instruments, including pay telephone equipment, the common equipment of large and small key and PBX systems and other devices and apparatus, and associated wirings, which are intended to be connected electrically, acoustically or inductively to the telecommunication system of the telephone utility.

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1.2 Abbreviations:

IXC - Interexchange Carrier

LATA - Local Access Transport Area

LEC - Local Exchange Carrier

MTS - Message Toll Service

PBX - Private Branch Exchange

V&H - Vertical and Horizontal

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SECTION 2 - RULES AND REGULATIONS

2.1 Provision of Service

- 2.1.1 Carrier is a resale common carrier providing intrastate long distance message toll telecommunication service to customers for their direct transmission and reception of voice, data, and other types of communications.
- 2.1.2 Carrier's service is an intrastate communications service furnished to residential and business customers twenty-four hours per day, seven days a week..
- 2.1.3 Charges for service are based upon the total time the Consumer uses the service. Each call will be itemized and billed individually. Call timing is described in the Rates section of this tariff.
- 2.1.4 Communications may originate and terminate in any area within the state of Ohio.

2.2 Limitations on Service

- 2.2.1 Service is offered subject to the availability of the necessary facilities and/or equipment and subject to the provisions of this tariff.
- 2.2.2 Carrier reserves the right to discontinue furnishing service upon written notice, when necessitated by conditions beyond its control or when the customer is using the service in violation of the provisions of this tariff or in violation of the law.
- 2.2.3 Title to any equipment provided by Carrier under these regulations remains with Carrier. Prior written permission from the company is required before any assignment or transfer. All regulations and conditions contained in this tariff shall apply to any such assignee or transferee.

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2.3 Use of Service

Service may not be used for any unlawful purposes.

Service is provided on a monthly basis (30) days, unless otherwise stated in a customer service agreement.

2.4 Limitation of Liability

2.4.1 Carrier shall not be liable to any person, firm or entity for any damages, or lost profits arising out of mistakes, accidents, errors, omissions, interruptions, delays or defects in transmissions and not caused by the negligence of the carrier, commencing upon activation of service and in no event exceeding an amount equivalent to the proportionate charge to the customer for the period of service during which mistakes, accidents, errors, omissions, interruptions, delays or defects in transmission occurred.

2.4.2 Carrier makes no warranty, whether express, implied or statutory, as to the description, quality, merchantability, completeness or fitness for any purpose of the service or local access, or as to any other matter, all of which warranties by Carrier are hereby excluded and disclaimed.

2.4.3 Carrier will indemnify the customer and hold it harmless in respect to any and all loss, damage, liability or expense asserted against the customer by a third party on account of any property damage or personal injury caused by any negligence or willful misconduct of Carrier or its agents or representatives arising out of performance by Carrier of any testing or other activities on the customer's premises pursuant to this tariff. Carrier's obligations under the immediately preceding sentence shall be subject to the customer's full performance of this tariff and subject further to the customer's duty to take reasonable precautions in the location, construction, maintenance and operation of all activities, facilities and equipment for the protection against hazard or injury and to not interfere with the services provided by Carrier.

2.4.4 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.

ISSUED: July 18, 2006

EFFECTIVE: August 18, 2006

CASE NO.: 06-0922-TP-ACE

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Lomita, CA 90717

2.4 Limitation of Liability (continued)

2.4.4 Carrier shall be indemnified and held harmless by the customer against:

- A. Claims for libel, slander, infringement of copyright or patent infringement, unauthorized use of any trademark, trade name or service mark arising out of the material, data information, or other content transmitted over the carrier's facilities; and
- B. All other claims arising out of any act or omission by the customer in connection with any service provided by Carrier.

2.5 Interruption of Service

A credit allowance for interruptions of service which are not due to Carrier's testing or adjusting, to the negligence of the customer, or to the failure of the channels, equipment, and/or communications systems provided by the customer, are subject to the general liability provisions set forth herein. Before giving such notice, the customer shall ascertain that the trouble is not being caused by any action or omission by or within the customer's control and is not in wiring or equipment connected to the Carrier terminal.

2.6 Hold for future use.

ISSUED: July 18, 2006

EFFECTIVE: August 18, 2006

CASE NO.: 06-0922-TP-ACE

ISSUED BY: Yestel USA, Inc.
24309 Narbonne Ave., Suite 200
Lomita, CA 90717

2.7 Customer Responsibility

2.7.1 All customers assume general responsibilities in connection with the provision and use of Carrier's service and are responsible for the following:

- A. Placing orders for service, paying all charges for service rendered by Carrier and complying with all regulations governing the service. The customer is also responsible for assuring that its users comply with regulations.**
- B. When placing an order for service, the customer must provide:**
 - 1. The name(s) and address(es) of the person(s) responsible for the payment of service charges.**
 - 2. The name(s), telephone number(s), and address(es) of the customer contact person(s).**
- C. The customer must pay Carrier for the replacement or repair of Carrier's equipment when the damage results from:**
 - 1. The negligence or willful act of the customer or user.**
 - 2. Improper use of service.**
 - 3. Any use of equipment or service provided by others.**
- D. After receipt of payment for the damages, Carrier will cooperate with the customer in prosecuting a claim against any third party causing damage.**

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EFFECTIVE: August 18, 2006

CASE NO.: 06-0922-TP-ACE

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 24309 Narbonne Ave., Suite 200
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2.7.2 Maintenance, Testing, and Adjustment

Upon reasonable notice, any equipment provided by Carrier shall be made available for such tests and adjustments as may be necessary to maintain them in satisfactory condition. No interruption allowance will be granted for the time during which such tests and adjustments are made.

2.7.3 Deposits

The Company may require a customer who has a proven history of late payment or whose financial ability is not a matter of record to make a deposit to be held as guarantee for payment of charges. Deposits shall not exceed two times the estimated or actual average monthly usage charges.

Deposits will be returned to the customer when service is terminated or when satisfactory credit has been established. Satisfactory credit is defined in OAC 4901:1-17-06B as being established after the customer has paid his bills for service for twelve consecutive months without having had service discontinued for nonpayment of his bill, and without having had more than two occasions which his bill was not paid by the time specified by the regulations of the utility regarding prompt payment of bills, and the customer is not then delinquent in the payment of his bill, then the utility shall promptly refund the deposit plus interest accrued to date. If the customer has had service discontinued for nonpayment of his bill, or had more than two such past due bills for such period, the utility shall thereafter review the account every twelve months and shall promptly refund the deposit plus interest accrued to date after the customer has neither had service discontinued for nonpayment of his bill nor had more than two such past due bills during the twelve consecutive months prior to any review, and the customer is not then delinquent in the payment of his bills. The deposit will be returned when service is terminated or when the customer meets the requirements of 4901:1-17-06, whichever comes first.

In addition to the establishment of credit through a deposit, the customer will be afforded the opportunity to establish creditworthiness through every means available for doing so provided in OAC 4901:1-5 and 4901:1-17.

ISSUED: July 18, 2006**EFFECTIVE:** August 18, 2006**CASE NO.:** 06-0922-TP-ACE**ISSUED BY:** Yestel USA, Inc.
24309 Narbonne Ave., Suite 200
Lomita, CA 90717

2.7.4 Credit Allowance

Credit for failure of service or equipment will be allowed only when failure is caused by or occurs in equipment owned, provided and billed for, by Carrier.

- A. Credit allowances for failure of service or equipment starts when the customer notifies Carrier of the failure or when Carrier becomes aware of the failure and ceases when the operation has been restored and an attempt has been made to notify the customer.
- B. The customer shall notify Carrier of failures of service or equipment and make reasonable attempts to ascertain that the failure is not caused by customer provided facilities, any act, or omission of the customer or in wiring or equipment connected to the terminal.
- C. Only those portions of the service disabled for greater than 2 hours will be credited. No credit allowances will be made for:
 - 1. Interruptions of service from performance of routine maintenance;
 - 2. Interruptions of service for implementation of a customer order or change in service;
 - 3. Interruption caused by the negligence of the customer or his authorized user;
 - 4. Interruptions of service due to the failure of service resulting from customer provided facilities.

2.7.5 Payment and Charges for Services

The Company's billing practices will comply with the provisions of Rules 4901:1-5-15.

- A. Charges for service are applied on a recurring and non-recurring basis. Service is provided and billed on a monthly basis.
- B. Payment is due within 20 days after the bill is postmarked.
- C. Service may be disconnected for nonpayment of an invoice in accordance with Rule 4901:1-5-17(B).

ISSUED: July 18, 2006**EFFECTIVE:** August 18, 2006**CASE NO.:** 06-0922-TP-ACE**ISSUED BY:** Yestel USA, Inc.
24309 Narbonne Ave., Suite 200
Lomita, CA 90717

2.7.5 Payment and Charges for Services (contd.)

- D. In the event of a dispute concerning a bill, Customer must pay a sum equal to the amount of the undisputed portion of the bill and proceed with complaint procedures set forth in this tariff.
- E. The customer is responsible for payment of all charges for service furnished to the customer under this tariff. Charges are based on actual usage during a month will be billed monthly in arrears.

2.7.5.1 Late Payment Charges

A late payment charge of 1.5 percent per month will be applied to charges not paid by their due date. The late payment charge will not be applied to previous late payment charges that have been assessed by not yet been paid for, but will apply to the accumulated services for which the customer is in arrears. Late payment charges will be applied without discrimination.

2.7.5.2 Returned Check Charge

When a customer's check is not honored by the financial institution and the check is returned to the Company due to "insufficient funds" in the customer's account or for similar reasons, a charge of \$15.00 shall apply, unless the customer can establish that the charge should not be assessed.

Actual Rate: \$15.00

Maximum Rate: \$30.00

ISSUED: July 18, 2006

EFFECTIVE: August 18, 2006

CASE NO.: 06-0922-TP-ACE

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24309 Narbonne Ave., Suite 200
Lomita, CA 90717

2.7.6 Application of Charges

The charge for service are those charges in effect for the period that service is furnished.

2.8 Carrier Responsibility**2.8.1 Cancellation of Credit**

Where Carrier cancels a service or the provision of equipment and the final service period is less than the monthly billing period, a credit will be issued for any amounts billed in advance for special construction, prorated at 1/30th of the monthly recurring charge for each day the service was rendered or the equipment was provided. This credit will be issued to the customer or applied against the balance remaining on the customer's account.

2.8.2 Disconnection of Service by Carrier

Carrier may discontinue service or cancel an application for service without incurring any liability as follows:

- A. For nonpayment of services in accordance with 4901:1-5-17(B). Disconnection notices for nonpayment shall comply with Rule 4901:1-5-17(L).
- B. With prior notice in cases not involving nonpayment as set forth in Rule 4901:1-5-17(D) and (E).
- C. Without prior notice in cases not involving nonpayment as forth in Rule 4901:1-5-17(G).

The Company will follow the procedures for reconnection of service provided in Rules 4901:1-5-17(M).

ISSUED: July 18 , 2006**EFFECTIVE:** August 18, 2006**CASE NO.:** 06-0922-TP-ACE**ISSUED BY:** Yestel USA, Inc.
24309 Narbonne Ave., Suite 200
Lomita, CA 90717

2.8 Responsibility of Carrier

2.8.3 Fractional Charges

Charges for a fractional part of a month are calculated by counting the number of days in the billing period before service was furnished or discontinued. The number of days in the billing period are divided by thirty days and the resultant fraction is multiplied by the monthly charge to arrive at the fractional monthly charge.

2.8.4 Customer Complaint Procedure

The customer can contact the Company with any inquiries or complaints by dialing 1-800-287-7626 (toll free), or by writing to the Company's Customer Service Department at 24309 Narbonne Ave., Suite 200, Lomita, California 90717. The Company will resolve all complaints in a timely and courteous manner, and will credit the customers bill upon proper showing that a charge was made in error.

In the event that the Company is unable to resolve a disputes properly brought to its attention, the Customer may direct the complaint to the attention of the Public Utilities Commission of Ohio as follows:

Public Utilities Commission of Ohio
180 East Broad Street
Columbus, OH 43215
1-800-686-7826 (toll free)

ISSUED: July 18, 2006

EFFECTIVE: August 18, 2006

CASE NO.: 06-0922-TP-ACE

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24309 Narbonne Ave., Suite 200
Lomita, CA 90717

SECTION 3 - DESCRIPTION OF SERVICE AND RATES**3.1 Timing of Calls**

The customer's monthly usage charges for Carrier service are based upon the total number of minutes the customer uses and service options subscribed to. Chargeable time begins when the connection is established between the calling station and the called station or PBX. Chargeable time ends when either party hangs up.

There are no charges incurred if a call is not completed.

3.2 Start of Billing

For billing purposes, the start of service is the first day on which service is provided to the customer. The end of service date is the last day of the or any portion thereof that service is provided by Carrier after notice of cancellation by the Customer.

3.3 Interconnection

Service furnished by Carrier may be interconnected with services or facilities of other authorized communications common carriers and with private systems, subject to the technical limitations established by Carrier. Service furnished by Carrier is not part of a joint undertaking with any other such carriers. Any special interface equipment of Carrier and other participating carriers shall be provided at the customer's expense.

Interconnection with the facilities or services of other carriers shall be under the applicable terms and conditions of the other carriers' tariffs. The customer is responsible for taking all necessary legal steps for interconnecting his customer-provided terminal equipment or communications systems with Carrier's. The customer shall secure all necessary licenses, permits, right-of-ways, and other arrangements necessary for such interconnection.

ISSUED: July 18, 2006

EFFECTIVE: August 18, 2006**CASE NO.:** 06-0922-TP-ACE**ISSUED BY:** Yestel USA, Inc.
24309 Narbonne Ave., Suite 200
Lomita, CA 90717

3.4 Terminal Equipment

Carrier's service may be used with or terminated in customer provided terminal equipment or customer provided communication systems, such as teleprinters, handsets, or data sets. Such terminal equipment will be furnished and maintained at the expense of the providing customer, except as otherwise agreed in advance and in writing. The customer is responsible for all costs at their premises, including personnel, wiring, electrical power, and the like incurred in the use of Carrier's service. When such terminal equipment is used, the equipment shall comply with the generally accepted minimum protective criteria of the telecommunications industry.

3.5 Calculation of Distance

Usage charges for all mileage sensitive products are based on the airline distance between rate centers associated with the originating and terminating points of the call.

The airline mileage between rate centers is determined by applying the formula below to the vertical and horizontal coordinates associated with the rate centers involved. The company uses the rate centers and associated vertical and horizontal coordinates that are generally accepted within the telecommunications industry.

Formula:
$$\frac{\sqrt{(V1 - V2)^2 + (H1 - H2)^2}}{10}$$

3.6 Minimum Call Completion Rate

The customer can expect a call completion rate of 99% of calls attempted during peak use periods for all Feature Group D (1+) services.

3.7 Special Services

For the purpose of this tariff, a Special Service is deemed to be any service requested by the customer for which there is no prescribed rate in this tariff. Special Services charges will be developed on an individual case basis and filed in this tariff.

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24309 Narbonne Ave., Suite 200
Lomita, CA 90717

3.8 Service Offerings

The Company provides the following services:

3.8.1 Message Toll Service (MTS)

Dialing is achieved by customer's telephone lines being programmed by the local telephone company (LEC) to automatically route 1+ calls to the Company's network or by the customer dialing an access code issued by the Company.

3.8.2 Inbound Service (8XX)

Inbound Service is virtual banded inbound toll service which permits calls to be completed at the subscriber's location without charge to the calling party. Access to the service is gained by dialing a ten digit telephone number which terminates at the customer's location. Inbound services originate via normal shared use facilities and are terminated via the customers' local exchange service access line.

Carrier will accept a prospective inbound service customer's request for up to ten (10) telephone numbers and will reserve such number(s) on a first come first serve basis. All requests for number reservations must be made in writing, dated and signed by a responsible representative of the customer. Carrier does not guarantee the availability of number(s) until assigned. The inbound services telephone number(s) so requested, if found to be available, will be reserved for and furnished to the eligible customer.

If a customer who has received a number does not subscribe to inbound service within 90 days, the company reserves the right to make the assigned number available for use by another customer.

3.8.3 Travel Card Service

Allows subscribers to place calls by gaining access to the network via an 800 number and personal identification number (PIN) number issued by the Company.

3.8.4 Directory Assistance

Directory assistance is the provision of listed telephone numbers to requesting customers. The company will provide directory assistance services at a per call charge in accordance with the rules set forth by the Commission.

ISSUED: July 18, 2006**EFFECTIVE:** August 18, 2006**CASE NO.:** 06-0922-TP-ACE**ISSUED BY:** Yestel USA, Inc.
24309 Narbonne Ave., Suite 200
Lomita, CA 90717

SECTION 4 - RATES AND CHARGES

4.1. Usage Charges and Billing Increments

4.1.1 Usage Charges

Unless flat rated, usage charges are determined by the time of day rate periods and minutes of use within each rate period. The rate period is determined by the time and day of call origination at the customer's location.

4.1.2 Billing Increments

Usage for each service is billed in the increments specified in the Price List. Partial usage will be rounded up to the next highest six second interval.

4.1.3 Call Rounding

All calls are rounded to the next highest billing interval. Total charge for a fraction of a cent will be rounded to the next highest whole cent.

4.2 Special Promotions

Carrier may from time to time offer special promotions to customers upon prior Commission approval of such promotion.

ISSUED: July 18, 2006

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CASE NO.: 06-0922-TP-ACE

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24309 Narbonne Ave., Suite 200
Lomita, CA 90717

PRICE SHEET

A. Long Distance Outbound Service

The following rates apply to all times of the day.

\$0.059 per minute

Billed in whole minute increments.

B. Inbound Service

The following rates apply to all times of the day.

\$0.059 per minute.

Billed in whole minute increments.

C. Travel Card Rates

The following rates apply to all times of the day.

\$0.79 per minute.

Billed in whole minute increments.

Per call surcharge: None.

D. Directory Assistance

\$0.99 per call.

E. Late Payment Penalty

Customers will be charged 1.5% of any amounts owed to the Company beyond the due date as set forth within this tariff.

F. Dishonored Check Charge

All customers issuing dishonored check(s) will be charged a fee of \$15.00 per check.

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EFFECTIVE: August 18, 2006

CASE NO.: 06-0922-TP-ACE

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24309 Narbonne Ave., Suite 200
Lomita, CA 90717

PRICE SHEET (contd.)

G. Special Promotions

Carrier may from time to time offer special promotions to customers upon prior Commission approval of such promotion.

H. Pay Telephone (Payphone) Surcharge

A \$0.35 surcharge will be assessed for each call made from a pay telephone to an 8XX number or using a travel card and dialing the carrier prefix in the form 101XXXX.

I. Hold for future use.

ISSUED: July 18, 2006

EFFECTIVE: August 18, 2006

CASE NO.: 06-0922-TP-ACE

ISSUED BY: Yestel USA, Inc.
24309 Narbonne Ave., Suite 200
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