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FILE
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51
April 2, 2008

VIA OVERNIGHT DELIVERY

Renee J. Jenkins
Director of Administration
Public Utilities Commission of Ohio
180 E. Broad St.
Columbus, OH 43215-3793

Re: Miracle Communications, Inc.
Case No.: 07-45-TP-ACE

Dear Ms. Jenkins:

Pursuant to the Matter of the Review of Chapter 4901:1-6, Ohio Administrative Code, Case No. 06-1345-TP-ORD dated September 19, 2007, enclosed please find for filing an original and seven (7) copies of Miracle Communications, Inc.'s Detariffing and Related Actions Application Form, with all required attachments.

I have also enclosed an extra copy of this letter to be date stamped and returned to me in the enclosed, self-addressed, postage prepaid envelope. If you have any questions, or if I may provide you with additional information, please do not hesitate to contact me.

Respectfully submitted,

Lance J.M. Steinhart
Attorney for
Miracle Communications, Inc.

Enclosures

cc: Mark Soria (w/enc)

This is to certify that the images appearing are an accurate and complete reproduction of a case file document delivered in the regular course of business.
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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 Miracle Communications,)
Inc.)
to Detariff Certain Tier 2 Services and make other changes)
related to the Implementation of Case No. 06-1345-TP-ORD)

TRF Docket No. 90-

Case No. _ _ - **TP - ATA**

NOTE: Unless you have reserved a Case No. leave the "Case No." fields BLANK.

Name of Registrant(s) Miracle Communications, Inc.

DBA(s) of Registrant(s)

Address of Registrant(s) 725 Lakefield Road, Suite G, Westlake Village, California 91361

Company Web Address www.filamphoneclub.com

Regulatory Contact Person(s) Mark Soria, President & COO

Phone (805) 374-1712

Fax (805) 374-2459

Regulatory Contact Person's Email Address mark@access-intl.com

Contact Person for Annual Report Mark Soria, President & COO

Phone (805) 374-1712

Address (if different from above)

Consumer Contact Information Mark Soria, President & COO

Phone (800) 220-5194

Address (if different from above)

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.

Carrier Type	<input type="checkbox"/> ILEC	<input type="checkbox"/> CLEC	<input checked="" type="checkbox"/> CTS
Business Tier 2 Services	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" 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 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, Miracle Communications, Inc., and am authorized to make this statement on its behalf.

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 March 11, 2008 at Westlake Village, California

Mark Soria

Mark Soria, President & COO

March 11, 2008

- *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, Mark Soria 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.

Mark Soria

*Mark Soria, President & COO

March 11, 2008

**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

OH DETARRIFFING

LIST OF EXHIBITS

- Exhibit A The existing affected tariff pages.
- Exhibit B The proposed revised tariff pages.
- 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.
- 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.
- 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).
- Exhibit F Affidavit that the Customer Notice described in Exhibit C has been sent to Customers.

Exhibit A

Existing Affected Tariff Pages

TITLE SHEET

OHIO TELECOMMUNICATIONS TARIFF

This tariff contains the descriptions, regulations, and rates applicable to the furnishing of service or facilities for Telecommunications Services furnished by Miracle Communications, Inc. ("Miracle"), with principal offices at 725 Lakefield Road, Suite G, Westlake Village, California 91361. This tariff applies for services furnished within the State of Ohio. This tariff is on file with the Ohio Public Utilities Commission, and copies may be inspected, during normal business hours, at the company's principal place of business.

ISSUE DATE: January 18, 2007

EFFECTIVE DATE: February 16, 2007

Mark Soria, President & COO

725 Lakefield Road, Suite G

Westlake Village, California 91361

**Issued Under the Authority of the Public Utilities Commission of Ohio
in Case No. 07-45-TP-ACE TRF No. 90-6367-TP-TRF**

CHECK SHEET

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

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

* New or Revised Sheet

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TARIFF FORMAT

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

B. Sheet Revision Numbers: Revision numbers also appear in the upper right corner of each sheet where applicable. These numbers are used to indicate the most current page version on file with the Commission. For example, 4th Revised Sheet 13 cancels 3rd Revised Sheet 13. Consult the Check Sheet for the sheets currently in effect.

C. Paragraph Numbering Sequence: There are nine levels of paragraph coding. Each level of coding is subservient to its next higher level:

2.
2.1
2.1.1
2.1.1.A
2.1.1.A.1
2.1.1.A.1.(a)
2.1.1.A.1.(a).I
2.1.1.A.1.(a).I.(i)
2.1.1.A.1.(a).I.(i).(1)

D. Check Sheets: When a tariff filing is made with the Commission, an updated Check Sheet accompanies the tariff filing. The Check Sheet lists the sheets contained in the tariff, with a cross reference to the current Revision Number. When new sheets are added, the Check Sheet is changed to reflect the revision. All revisions made in a given filing are designated by an asterisk (*). There will be no other symbols used on this sheet if these are the only changes made to it (i.e., the format, etc. remains the same, just revised revision levels on some sheets). The tariff user should refer to the latest Check Sheet to find out if a particular sheet is the most current on Commission file.

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SYMBOLS

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

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

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SECTION 1 - TECHNICAL TERMS AND ABBREVIATIONS

Access Line - An arrangement from a local exchange telephone company or other common carrier, using either dedicated or switched access, which connects a Customer's location to the Company's location or switching center.

Authorization Code - A numerical code, one or more of which may be assigned to a Customer, to enable the Company to identify the origin of the Customer so it may rate and bill the call. Automatic number identification (ANI) is used as the authorization code wherever possible.

Commission - Used throughout this tariff to mean the Ohio Public Utilities Commission.

Customer - The person, firm, corporation or other legal entity which orders the services of the Company or purchases a Company Prepaid Calling Card and/or originates prepaid calls using such cards, and is responsible for the payment of charges and for compliance with the Company's tariff regulations.

Company or Miracle- Used throughout this tariff to mean Miracle Communications, Inc., a Florida Corporation.

Dedicated Access - The Customer gains entry to the Company's services by a direct path from the Customer's location to the Company's point of presence

Prepaid Account - An inventory of Telecom Units purchased in advance by the Customer, and associated with one and only one Authorization Code as contained in a specific Prepaid Calling Card.

Prepaid Calling Card - A card issued by the Company, containing an Authorization Code which identifies a specific Prepaid Account of Telecom Units, which enables calls to be processed, account activity to be logged, and balances to be maintained, on a prepayment basis.

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Resp. Org – Responsible Organization or entity identified by a Toll-Free service Customer that manages and administers records in the toll free number database and management system.

Switched Access - The Customer gains entry to the Company's services by a transmission line that is switched through the local exchange carrier to reach the Company's point of presence.

Telecom Unit - A measurement of telecommunications service equivalent to one minute of usage between any two points within the State of Ohio.

Telecommunications - The transmission, between or among points specified by the user, of information of the user's choosing, without change in the form or content of the information as sent and received.

Underlying Carrier - The telecommunications carrier whose network facilities provide the technical capability and capacity necessary for the transmission and reception of Customer telecommunications traffic.

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SECTION 2 - RULES AND REGULATIONS**2.1 Undertaking of the Company**

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

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- 2.1.1 The services provided by the Company are not part of a joint undertaking with any other entity providing telecommunications channels, facilities, or services, but may involve the resale of the Message Toll Services (MTS) and Wide Area Telecommunications Services (WATS) of underlying common carriers subject to the jurisdiction of this Commission.
- 2.1.2 The rates and regulations contained in this tariff apply only to the services furnished by the Company and do not apply, unless otherwise specified, to the lines, facilities, or services provided by a local exchange telephone company or other common carriers for use in accessing the services of the Company.

2.2 Use of Services

- 2.2.1 The Company's services may be used for any lawful purpose consistent with the transmission and switching parameters of the telecommunications facilities utilized in the provision of services, subject to any limitations set forth in this Section 2.2.
- 2.2.2 The use of the Company's services to make calls which might reasonably be expected to frighten, abuse, torment, or harass another or in such a way as to unreasonably interfere with use by others is prohibited.
- 2.2.3 The use of the Company's services without payment for service or attempting to avoid payment for service by fraudulent means or devices, schemes, false or invalid numbers, or false calling or credit cards is prohibited.

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- 2.2.4 The Company's services are available for use 24 hours per day, 7 days per week.
- 2.2.5 The Company does not transmit messages, but the services may be used for that purpose.
- 2.2.6 The Company's services may be denied for nonpayment in compliance with Ohio MTSS Rule 17.
- 2.2.7 Customers shall not use the service provided under this tariff for any unlawful purpose.
- 2.2.8 The Customer shall immediately notify the Company of any unauthorized use of services.

2.3 Liability of the Company

- 2.3.1 The Company shall not be liable for, and shall be fully indemnified and held harmless by the Customer against any claim, loss, expense, or damage for defamation, libel, slander, invasion, infringement of copyright or patent, unauthorized use of any trademark, trade name or service mark, proprietary or creative right, or any other injury to any person, property or entity arising out of the material, data or information transmitted.

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- 2.3.2 No agent or employee of any other carrier or entity shall be deemed to be an agent or employee of the Company.
- 2.3.3 Unless caused by the negligence or willful misconduct of the company, its liability for damages, resulting in whole or in part from or arising in connection with the furnishing of service under this tariff, including but not limited to mistakes, omissions, interruptions, delays, errors, or other defects or misrepresentations shall not exceed an amount equal to the charges provided for under this tariff for the long distance call for the period during which the call was affected.
- 2.3.4 Unless caused by the negligence or willful misconduct of the company, it shall not be liable for any and all loss, claims, demands, suits, or other action or any liability whatsoever, whether suffered, made, instituted, or asserted by any Customer or any other entity for any personal injury to, or death of, any person or persons, and for any loss, damage, defacement or destruction of the premises of any Customer.
- 2.3.5 The Company shall not be liable for any indirect, special, incidental, or consequential damages under this tariff including, but not limited to, loss of revenue or profits, for any reason whatsoever, including the breakdown of facilities associated with the service, or for any mistakes, omissions, delays, errors, or defects in transmission occurring during the course of furnishing service.

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2.3.6 The remedies set forth herein are exclusive and in lieu of all other warranties and remedies, whether express, implied, or statutory, INCLUDING WITHOUT LIMITATION IMPLIED WARRANTIES OF MERCHANTABILITY AND FITNESS FOR A PARTICULAR PURPOSE.

2.3.7 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 courts responsibility to adjudicate negligence and consequent damage claims, it is also the court's responsibility to determine the validity of the exculpatory clause.

2.4 Responsibilities of the Customer

2.4.1 The Customer is responsible for placing any necessary orders and complying with tariff regulations. The Customer is also responsible for the payment of charges for services provided under this tariff.

2.4.2 The Customer is responsible for charges incurred for special construction and/or special facilities which the Customer requests and which are ordered by the Company on the Customer's behalf.

2.4.3 If required for the provision of the Company's services, the Customer must provide any equipment space, supporting structure, conduit and electrical power without charge to the Company.

2.4.4 The Customer is responsible for arranging access to its premises at times mutually agreeable to the Company and the Customer when required for Company personnel to install, repair, maintain, program, inspect or remove equipment associated with the provision of the Company's services.

2.4.5 The Customer shall cause the temperature and relative humidity in the equipment space provided by Customer for the installation of the Company's equipment to be maintained within the range normally provided for the operation of microcomputers.

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- 2.4.6 The Customer shall ensure that the equipment and/or system is properly interfaced with the Company's facilities or services, that the signals emitted into the Company's network are of the proper mode, bandwidth, power and signal level for the intended use of the subscriber and in compliance with criteria set forth in this tariff, and that the signals do not damage equipment, injure personnel, or degrade service to other Customers. If the Federal Communications Commission or some other appropriate certifying body certifies terminal equipment as being technically acceptable for direct electrical connection with interstate communications service, the Company will permit such equipment to be connected with its channels without the use of protective interface devices. If the Customer fails to maintain the equipment and/or the system properly, with resulting imminent harm to Company equipment, personnel or the quality of service to other Customers, the Company may, upon 10 days' written notice, require the use of protective equipment at the Customer's expense. If this fails to produce satisfactory quality and safety, the Company may, upon 10 days' written notice, terminate the Customer's service in compliance with Ohio MTSS Rule 17.
- 2.4.7 The Customer must pay the Company for replacement or repair of damage to the equipment or facilities of The Company caused by negligence or willful act of the Customer or others, by improper use of the services, or by use of equipment provided by Customer or others.
- 2.4.8 The Customer must pay for the loss through theft of any Company equipment installed at Customer's premises.

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2.4.9 If the Company installs equipment at Customer's premises, the Customer shall be responsible for payment of any applicable installation charge.

2.4.10 The Customer must use the services offered in this tariff in a manner consistent with the terms of this tariff and the policies and regulations of all state, federal and local authorities having jurisdiction over the service.

2.5 Cancellation or Interruption of Services

Cancellation or interruption of services practices will be in accordance with the Minimum Telephone Service Standards, Section 4901:1-5-17.

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2.6 Credit Allowance

- 2.6.1 Credit allowance for the interruption of service which is not due to the Company's testing or adjusting, negligence of the Customer, or to the failure of channels or equipment provided by the Customer, are subject to the general liability provisions set forth in 2.3 herein. It shall be the obligation of the Customer to notify the Company immediately 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 by the Customer within his control, or is not in wiring or equipment, if any, furnished by the Customer and connected to the Company's facilities.
- 2.6.2 No credit is allowed in the event that service must be interrupted in order to provide routine service quality or related investigations.
- 2.6.3 Credit for failure of service shall be allowed only when such failure is caused by or occurs due to causes within the control of the Company or in the event that the Company is entitled to a credit for the failure of the facilities of the Company's Underlying Carrier used to furnish service.
- 2.6.4 Credit for interruption shall commence after the Customer notifies the Company of the interruption or when the Company becomes aware thereof, and ceases when service has been restored.
- 2.6.5 For purposes of credit computation, every month shall be considered to have 720 hours.

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2.6.6 No credit shall be allowed for an interruption of a continuous duration of less than two hours.

2.6.7 The Customer shall be credited for an interruption of two hours or more at the rate of 1/720th of the monthly charge for the facilities affected for each hour or major fraction thereof that the interruption continues.

Credit Formula:

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

"A" - outage time in hours

"B" - monthly charge for affected activity

2.7 Restoration of Service

The use and restoration of service shall be in accordance with the priority system specified in part 64, Subpart D of the Rules and Regulations of the Federal Communications Commission.

2.8 Deposit

The Company does not require deposits to commence service.

2.9 Reserved For Future Use

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2.10 Payment and Billing

Payment and billing practices will be in compliance with the Minimum Telephone Service Standards, Section 4901:1-5-15, 4901:1-5-17 and 4901:1-5-13.

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2.11 Reserved For Future Use

2.12 Reserved For Future Use

2.13 Late Charge

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

2.14 Returned Check Charge

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

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2.15 Reserved For Future Use

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SECTION 3 - DESCRIPTION OF SERVICE

3.1 Computation of Charges

3.1.1 The total charge for each completed call may be a variable measured charge dependent on the duration, distance and time of day of the call. The total charge for each completed call may also be dependent only on the duration of the call, i.e. a statewide flat rate per minute charge. The variable measured charge is specified as a rate per minute which is applied to each minute. All calls are measured in increments as set forth in the Rates Section of this tariff. Fractions of a billing increment are rounded up to a full billing increment on a per call basis. Fractions of a cent per minute are rounded up to a full cent on a per call basis.

3.1.2 Where mileage bands appear in a rate table, rates for all calls are based upon the airline distance between the originating and terminating points of the call, as determined by the vertical and horizontal coordinates associated with the exchange (the area code and three digit central office code) associated with the originating and terminating telephone numbers. If the Customer obtains access to the Company's network by a dedicated access circuit, that circuit will be assigned an exchange for rating purposes based upon the Customer's main telephone number at the location where the dedicated access circuit terminates. The vertical and horizontal (V & H) coordinates for each exchange and the airline distance between them will be determined according to industry standards.

ISSUE DATE: January 18, 2007

EFFECTIVE DATE: February 16, 2007

Mark Soria, President & COO

725 Lakefield Road, Suite G

Westlake Village, California 91361

Issued Under the Authority of the Public Utilities Commission of Ohio
in Case No. 07-45-TP-ACE TRF No. 90-6367-TP-TRF

3.1.3 Timing begins when the called station is answered and two way communication is possible, as determined by standard industry methods generally in use for ascertaining answer, including hardware answer supervision in which the local telephone company sends a signal to the switch or the software utilizing audio tone detection. Recognition of answer supervision is the responsibility of the Underlying Carrier. Timing for each call ends when either party hangs up. The Company will not bill for uncompleted calls.

3.2 Customer Complaints and/or Billing Disputes

Customer inquiries or complaints regarding service or accounting may be made in writing or by telephone at any time to the Company at:

725 Lakefield Road, Suite G
Westlake Village, California 91361
(800) 220-5194

OR

Public Utilities Commission of Ohio
180 E. Broad Street
Columbus, Ohio 43215
(800) 686-PUCO (7826)

Any objection to billed charges should be reported promptly to the Company. Adjustments to Customers' 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 overbilling of a subscriber occurs, due either to Company or subscriber error, credit will be issued in compliance with Ohio MTSS Rule 4901:1-5-16.

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Any credits will be paid within two billing cycles.

If a Customer accumulates more than One Dollar of undisputed delinquent Company 800 Service charges, the Company Resp. Org. reserves the right not to honor that Customer's request for a Resp. Org. change until such undisputed charges are paid in full.

3.3 Level of Service

A Customer can expect end to end network availability of not less than 99% at all times for all services.

3.4 Billing Entity Conditions

When billing functions on behalf of the Company or its intermediary are performed by local exchange telephone companies or others, the payment of charge conditions and regulations of such companies and any regulations imposed upon these companies by regulatory bodies having jurisdiction apply. The Company's name and toll-free telephone number will appear on the Customer's bill.

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3.5 Service Offerings

3.5.1 1+ Dialing

This service permits Customers to originate calls via switched or dedicated access lines, and to terminate intrastate calls. The customer dials "1+" followed by "ten digits" or dials "101XXXX" followed by "1+ ten digits".

3.5.2 Travel Cards.

The Customer utilizes an 11 digit "toll-free" access number established by the Company to access a terminal. Upon receiving a voice prompt, the Customer uses push button dialing to enter an identification code assigned by the Company, and the ten digit number of the called party.

3.5.3 Toll Free Service.

This service is inbound calling only where an 800, 888 or other toll-free prefix number rings into a Customer's premise routed to a specific telephone number or terminated over a dedicated facility.

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3.5.4 Company Prepaid Calling Cards.

This service permits use of Company Prepaid Calling Cards for placing long distance calls. Customers may purchase Company Prepaid Calling Cards at a variety of retail outlets or through other distribution channels. Company Prepaid Calling Card service is accessed using the Company toll-free number printed on the card. The caller is prompted by an automated voice response system to enter his/her Authorization Code, and then to enter the terminating telephone number. The Company's processor tracks the call duration on a real time basis to determine the number of Telecom Units consumed. The total consumed Telecom Units and applicable taxes for each call are deducted from the remaining Telecom Unit balance on the Customer's Company Prepaid Calling Card.

All calls must be charged against a Company Prepaid Calling Card that has a sufficient Telecom Unit balance. A Customer's call will be interrupted with an announcement when the balance is about to be depleted.

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When the balance is depleted, the Customer can either call the toll-free number on the back of the Company Prepaid Calling Card and "recharge" the balance on the card using a nationally recognized credit card, or the Customer can throw the card away and purchase a new one. Calls in progress will be terminated by the Company if the balance on the Company Prepaid Calling Card is insufficient to continue the call.

A card will expire on the date indicated on the card, or if no date is specified, 6 months from the date of purchase, or the date of last recharge, whichever is later. The Company will not refund unused balances.

A credit allowance for the Company Prepaid Calling Card Service is applicable to calls that are interrupted due to poor transmission, one-way transmission, or involuntary disconnection of a call. A Customer may also be granted credit for reaching a wrong number. To receive the proper credit, the Customer must notify the Company at the designated toll-free customer service number printed on the Company Prepaid Calling Card and furnish the called number, the trouble experienced (e.g. cut-off, noisy circuit, reached wrong number, etc.), and the approximate time that the call was placed.

When a call charged to a Company Prepaid Calling Card is interrupted due to cut-off, one-way transmission, or poor transmission conditions, the Customer will receive a credit equivalent of one Telecom Unit.

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Credit allowances for calls pursuant to Company Prepaid Card Service do not apply for interruptions not reported promptly to the Company or interruptions that are due to the failure of power, equipment or systems not provided by the Company.

Credit for failure of service shall be allowed only when such failure is caused by or occurs due to causes within the control of the Company.

The Company will block all calls beginning with the NPA "900" and NXX "976" calls; therefore, such calls cannot be completed.

3.5.5 Directory Assistance.

Access to long distance directory assistance is obtained by dialing 1 + 555-1212 for listings within the originating area code and 1 + (area code) + 555-1212 for other listings. When more than one number is requested in a single call, a charge may apply for each number requested. A charge will be applicable for each number requested, whether or not the number is listed or published.

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3.5.6 Specialized Pricing Arrangements.

Customized service packages and competitive pricing packages at negotiated rates may be furnished on a case-by-case basis in response to requests by Customers to the Company for proposals or for competitive bids. Service offered under this tariff provision will be provided to Customers pursuant to contract. Unless otherwise specified, the regulations for such arrangements are in addition to the applicable regulations and prices in other sections of the tariff. Specialized rates or charges will be made available to similarly situated Customers on a non-discriminatory basis. All such specialized pricing arrangements will be filed with the Commission.

3.5.7 Emergency Call Handling Procedures

Emergency "911" calls are not routed to the company, but are completed through the local network at no charge.

3.5.8 Promotional Offerings

The Company may, from time to time, make promotional offerings to enhance the marketing of its services. These offerings may be limited to certain dates, times and locations. The Company will notify the Commission of such offerings as required by Commission rules and regulations. A promotional offer cannot be more than ninety days in limit in any 12 month period of time.

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SECTION 4 - RATES

4.1 1+ & 101XXXX Dialing

\$0.185 per minute

Billed in one minute increments

4.2 Travel Cards

\$.185 per minute

Billed in one minute increments

4.3 Toll Free Service

\$0.185 per minute

Billed in one minute increments

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4.4 Prepaid Calling Cards Program

A	\$.015 Per Telecom Unit
B	\$.019 Per Telecom Unit
C	\$.025 Per Telecom Unit
D	\$.029 Per Telecom Unit
E	\$.032 Per Telecom Unit
F	\$.035 Per Telecom Unit
G	\$.039 Per Telecom Unit
H	\$.049 Per Telecom Unit
I	\$.05 Per Telecom Unit
J	\$.059 Per Telecom Unit
K	\$.06 Per Telecom Unit
L	\$.08 Per Telecom Unit
M	\$.09 Per Telecom Unit
N	\$.10 Per Telecom Unit
O	\$.11 Per Telecom Unit
P	\$.12 Per Telecom Unit
Q	\$.13 Per Telecom Unit
R	\$.14 Per Telecom Unit
S	\$.15 Per Telecom Unit
T	\$.19 Per Telecom Unit
U	\$.20 Per Telecom Unit
V	\$.25 Per Telecom Unit
W	\$.29 Per Telecom Unit
X	\$.30 Per Telecom Unit
Y	\$.33 Per Telecom Unit
Z	\$.35 Per Telecom Unit
AA	\$.39 Per Telecom Unit
BB	\$.40 Per Telecom Unit
CC	\$.50 Per Telecom Unit
DD	\$.005 Per Telecom Unit
EE	\$.01 Per Telecom Unit
FF	\$.07 Per Telecom Unit

A \$.99 per call service charge applies.

A one-time maintenance fee of \$1.00 applies after the 1st call.

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4.5 Directory Assistance

\$.95

4.6 Returned Check Charge

\$25.00

4.7 Rate Periods

	Monday - Friday	Sat.	Sun.
8 a.m. to 5 p.m.*	Daytime Rate Period		Evening Rate Period
5 p.m. to 11 p.m.*	Evening Rate Period		
11 p.m. to 8 a.m.*	Night/Weekend Rate Period		

* To, but not including

When a message spans more than one rate period, total charges for the minutes in each rate period are calculated and the results for each rate period are totaled to obtain the total message charge. If the calculation results in a fractional charge, the amount will be rounded up to the higher cent.

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4.8 Payphone Dial Around Surcharge

A dial around surcharge of \$.75 per call will be added to any completed intrastate toll access code and subscriber toll-free 800/888 type calls placed from a public or semi-public payphone.

4.9 Reserved For Future Use**4.10 Operator Services (For pre-subscribed customers)**

Usage Rates: The appropriate rate found under 4.1 shall apply.

Operator Charges:

Collect Station-to-Station	\$1.00
Collect Person-to-Person	\$3.25
Person-to-Person	\$3.25
Station-to-Station	\$1.00
Customer Dialed Calling Card	\$1.00
Operator Dialed Calling Card	\$1.75
Operator Dialed Surcharge	\$0.75

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Exhibit B

Proposed Revised Tariff Pages

MIRACLE COMMUNICATIONS, INC.

ORIGINAL SHEET 1

PUBLIC UTILITIES COMMISSION OF OHIO TARIFF NO. 2

**Public Utilities Commission of Ohio Tariff No. 2 of Miracle Communications, Inc.
replaces, in its entirety, Public Utilities Commission of Ohio Tariff No. 1 of Miracle
Communications, Inc.**

TITLE SHEET

OHIO TELECOMMUNICATIONS TARIFF

**Tariff schedule applicable to Telecommunications Services furnished by Miracle
Communications, Inc. ("Miracle"), with principal offices at 725 Lakefield Road, Suite G, Westlake
Village, California 91361. This tariff applies for services furnished within the State of Ohio and is
on file with the Ohio Public Utilities Commission. Copies may be inspected, during normal
business hours, at the company's principal place of business.**

ISSUE DATE: April 3, 2008

EFFECTIVE DATE: April 3, 2008

Mark Soria, President & COO

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CHECK SHEET

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

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

* New or Revised Sheet

ISSUE DATE: April 3, 2008**EFFECTIVE DATE: April 3, 2008****Mark Soria, President & COO****725 Lakefield Road, Suite G****Westlake Village, California 91361****Issued Under the Authority of the Public Utilities Commission of Ohio in Case No. ____-TP-ATA**

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TARIFF FORMAT

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

B. Sheet Revision Numbers: Revision numbers also appear in the upper right corner of each sheet where applicable. These numbers are used to indicate the most current page version on file with the Commission. For example, 4th Revised Sheet 13 cancels 3rd Revised Sheet 13. Consult the Check Sheet for the sheets currently in effect.

C. Paragraph Numbering Sequence: There are nine levels of paragraph coding. Each level of coding is subservient to its next higher level:

2.
2.1
2.1.1
2.1.1.A
2.1.1.A.1
2.1.1.A.1.(a)
2.1.1.A.1.(a).I
2.1.1.A.1.(a).I.(i)
2.1.1.A.1.(a).I.(i).(1)

D. Check Sheets: When a tariff filing is made with the Commission, an updated Check Sheet accompanies the tariff filing. The Check Sheet lists the sheets contained in the tariff, with a cross reference to the current Revision Number. When new sheets are added, the Check Sheet is changed to reflect the revision. All revisions made in a given filing are designated by an asterisk (*). There will be no other symbols used on this sheet if these are the only changes made to it (i.e., the format, etc. remains the same, just revised revision levels on some sheets). The tariff user should refer to the latest Check Sheet to find out if a particular sheet is the most current on Commission file.

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SYMBOLS

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

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

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

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

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

1.2 Responsibilities and Rights of the Customer

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

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SECTION 1 – GENERAL (CONT'D.)

1.3 Late Charge

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

1.4 Returned Check Charge

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

1.5 Customer Complaints and/or Billing Disputes

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

725 Lakefield Road, Suite G
Westlake Village, California 91361
(800) 220-5194

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

ISSUE DATE: April 3, 2008

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SECTION 1 – GENERAL (CONT'D.)

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

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

1.6 Service Offerings

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

1.7 Deposits

The Company does not require deposits to commence service.

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Westlake Village, California 91361

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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

Pursuant to Chapter 4901:1-6, Ohio Administrative Code, Case No. 06-1345-TP-ORD, Miracle Communications, Inc.'s existing Public Utilities Commission of Ohio Tariff No. 1 is being replaced in its entirety which includes all non-residential Tier 2 services as well as regulated toll services as follows with Public Utilities Commission of Ohio Tariff No. 2:

Section and Description

Title Sheet.	
Check Sheet	
Table of Contents	
Tariff Format	
Symbols	
Section 1 - Technical Terms and Abbreviations	
Section 2 - Rules and Regulations	
2.2	Use of Services
2.3	Liability of the Company
2.5	Cancellation or Interruption of Service
2.6	Credit Allowance
2.7	Restoration of Service
2.9	Advance Payments
2.10	Payment and Billing
2.11	Reserved for Future Use
2.12	Taxes
2.15	Reconnection Charge
Section 3 - Description of Service	
3.1	Computation of Charges
3.3	Level of Service
3.4	Billing Entity Conditions
Section 4 - Rates	

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

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

Rates, terms and conditions for Miracle Communications, Inc. can be located on the Company's website: www.filamphoneclub.com. Copies may also be obtained at the Company's main office at 725 Lakefield Road, Suite G, Westlake Village, California 91361.

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).

Applicant provided the attached Customer Notice for non-residential subscribers, consistent with the Commission's updated Customer Notice Template.

The Customer Notice has also been sent on March 11, 2008 to the Commission-provided electronic mailbox at: Telecomm-Rule16@puc.state.oh.us

**Miracle Communications, Inc.
725 Lakefield Road, Suite G
Westlake Village, California 91361**

IMPORTANT NON-RESIDENTIAL CUSTOMER NOTICE

March 14, 2008

Dear Valued Subscriber:

Beginning on March 29, 2008, the prices, service descriptions, and the terms and conditions for certain telecommunication services that you are provided by Miracle Communications, Inc. will no longer be on file at the Public Utilities Commission of Ohio (PUCO).

Miracle Communications, Inc. provides a wide range of 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. Miracle Communications, Inc. must still provide a customer notice at least fifteen (15) days in advance of rate increases, changes in terms and conditions and discontinuance of existing services. Additionally, you will be able to view Miracle Communications, Inc.'s future service offerings in a (guidebook/catalog) online at www.filamphoneclub.com or you can request a copy of this information by contacting Miracle Communications, Inc. at 725 Lakefield Road, Suite G, Westlake Village, California 91361 or via telephone at (800) 220-5194.

Since these services will no longer be on file with the PUCO, this means that the agreement reached between the customer and Miracle Communications, Inc., instead of the document on file at the PUCO, will now control 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 Miracle Communications, Inc. at the toll free number (800) 220-5194 or visit us at www.filamphoneclub.com.

Sincerely,

Miracle Communications, Inc.

Exhibit F

Affidavit that the Customer Notice described in Exhibit E has been sent to Customers

CUSTOMER NOTICE AFFIDAVIT

STATE OF California

COUNTY OF Ventura

AFFIDAVIT

I, Mark Soria, President & COO, am an authorized agent of the applicant, Miracle Communications, Inc., and am authorized to make this statement on its behalf. I attest that the Customer Notice(s) accompanying this Affidavit were sent to affected customers through direct mail on March 14, 2008, (15 days prior to the Detariffing and Related Actions Application Form filing date), 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 March 11, 2008, Westlake Village, California.

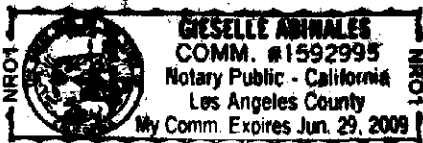
Mark Soria

Mark Soria
President & COO

Subscribed and sworn before me this March 11, 2008
(Date)

[Signature]

Notary Public



My Commission Expires: 6/29/2009

OH DETARIFFING