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FILE

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September 15, 2008

VIA OVERNIGHT DELIVERY

Renee J. Jenkins
Director of Administration
Public Utilities Commission of Ohio
180 E. Broad St.
Columbus, OH 43215-3793
(614) 466-3016

RECEIVED-DOCKETING DIV
2008 SEP 16 AM 9:57
PUCO

Re: Earth Telecom, Inc. d/b/a Union Telecom USA
Case No. 08-528-TP-ACE

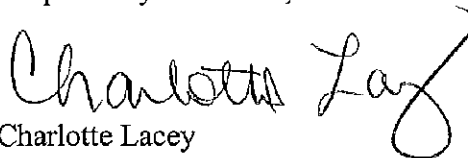
Dear Ms. Jenkins:

Pursuant to staff request, enclosed please find for filing an original and seven (7) copies of the following information for Earth Telecom, Inc. d/b/a Union Telecom USA:

- Revised sample bill;
- Revised Residential and Non-Residential Disconnection Notices;
- Guidebook;
- Additional telecom experience for Maria Menendez;
- Revised Page 8 of the interexchange tariff; and
- Balance Sheet and Profit & Loss Statement as of December 31, 2007

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. Thank you.

Respectfully submitted,



Charlotte Lacey
Legal Assistant to Lance J.M. Steinhart
Attorney for Earth Telecom, Inc. d/b/a Union Telecom USA

Enclosures

cc: Maria Menendez

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.
Reproduction Am Date Processed 9/16/08

Sample Bill

Customer: [Insert Customer's Name]

Address: [Insert Address]

Account No.: [Insert account number or phone number]

Billing Date	Billing Period	Date Due

EARTH TELECOM, INC. D/B/A UNION TELECOM USA

1688 Meridian Avenue, Suite 509

Miami Beach, Florida 33139

FOR BILLING INQUIRIES: 1-XXX-XXX-XXXX

FOR SERVICE INQUIRIES: 1-XXX-XXX-XXXX

www.uniontelecomusa.com

Description	Rate	Quantity	Amount
Current Month's Charges			
Credits applied to account:			
Unpaid charges from previous bill:			
Late payments:			
Charges for regulated competitive service:			
Non-Recurring, fractional or nonbasic service charges:			
Charges for nonregulated services or products:			
Taxes and surcharges: [include summary]			
9-1-1 charges:			
An itemization of toll charges is attached.			
Total Due	\$		

Please remit this bill via U.S. Mail to the address listed on this invoice.

If your complaint is not resolved after you have called Earth Telecom, Inc. d/b/a Union Telecom USA , or for general utility information, residential and business customers may call the Public Utilities Commission of Ohio (PUCO), toll free at 1-800-686-7826 or for TTY toll free at 1-800-686-1570 from 8:00 a.m. to 5:00 p.m. weekdays, or visit www.puco.ohio.gov.

The Ohio Consumers' Counsel (OCC) represents residential utility customers in matters before the PUCO. The OCC can be contacted toll free at 1-877-742-5622 from 8:00 a.m. to 5:00 p.m. weekdays, or visit www.pickocc.org.

ITEMIZATION OF CHARGES

Itemization of charges:

- Toll charge per call –

Itemization of toll service charges:

Date and time of placement	Destination (City, State)	Telephone Number Called	Total Charge per call (e.g., day, night / weekend, calling card)	Duration of Call	Total Toll Charges

Please note: Nonpayment of toll charges may result in the disconnection of toll service and may be subject to collection actions but will not result in the disconnection of local service.

RESIDENTIAL DISCONNECTION NOTICE

Earth Telecom, Inc. d/b/a Union Telecom USA May 6, 2008

Customer Name
Address 1
Address 2
City, State, Zip

Account Number: xxxxxxxx
Amount Past Due: \$xxxx.xx

This will serve as notice that Earth Telecom, Inc. d/b/a Union Telecom USA intends to disconnect your long distance telephone service. Earth Telecom, Inc. d/b/a Union Telecom USA has decided to take this action, because it has not received payment for services since [insert date]. The total amount past due is [insert amount]. Failure to pay the amount required at the company's office or to one of its authorized agents by [insert date] may result in the disconnection of toll services. Payments to an unauthorized payment agent may result in the untimely or improper crediting of your account.

The reasons for disconnection of service are [insert reasons]. In order to avoid the disconnection, the subscriber must take the following action [insert action taken and amount of payment to be made which is not greater than past due balance, not including nonregulated services]. The earliest date when disconnection will occur is [insert date].

Please note that the total amount due for toll charges is [insert figure]. [If applicable – The total amount due for nonregulated charges is [insert figure]. However, nonpayment of nonregulated charges cannot result in the disconnection of local service or regulated toll service.]

If you wish to contact Earth Telecom, Inc. d/b/a Union Telecom USA to discuss your account, please call or send all correspondence to:

Maria Menendez, President
Earth Telecom, Inc. d/b/a Union Telecom USA
1688 Meridian Avenue, Suite 509
Miami Beach, Florida 33139

Phone: (800) 585-0671
Hours: 8:00 a.m. to 5:00 p.m. EST

If you have a complaint in regard to this disconnection notice that cannot be resolved after you have called Earth Telecom, Inc. d/b/a Union Telecom USA, or for general utility information, residential and business customers may call the Public Utilities Commission of Ohio (PUCO), toll free at 1-800-686-7826 or for TTY toll free at 1-800-686-1570 from 8:00 a.m. to 5:00 p.m. weekdays, or visit www.puco.ohio.gov.

The Ohio Consumers' Counsel (OCC) represents residential utility customers in matters before the PUCO. The OCC can be contacted toll free at 1-877-742-5622 from 8:00 a.m. to 5:00 p.m. weekdays, or visit www.pickocc.org.

NON-RESIDENTIAL DISCONNECTION NOTICE

Earth Telecom, Inc. d/b/a Union Telecom USA May 6, 2008

Customer Name

Account Number: xxxxxxxxx

Address 1

Amount Past Due: \$xxxx.xx

Address 2

City, State, Zip

This will serve as notice that Earth Telecom, Inc. d/b/a Union Telecom USA intends to disconnect your long distance telephone service. Earth Telecom, Inc. d/b/a Union Telecom USA has decided to take this action, because it has not received payment for services since [insert date]. The total amount past due is [insert amount]. Failure to pay the amount required at the company's office or to one of its authorized agents by [insert date] may result in the disconnection of toll services. Payments to an unauthorized payment agent may result in the untimely or improper crediting of your account.

The reasons for disconnection of service are [insert reasons]. In order to avoid the disconnection, the subscriber must take the following action [insert action taken and amount of payment to be made which is not greater than past due balance, not including nonregulated services]. The earliest date when disconnection will occur is [insert date].

Please note that the total amount due for toll charges is [insert figure]. [If applicable – The total amount due for nonregulated charges is [insert figure]. However, nonpayment of nonregulated charges cannot result in the disconnection of local service or regulated toll service.]

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MARIA MENENDEZ

Adept at overseeing all facets of project lifecycle, including initiation and planning; change, risk, and issue management

Outstanding communications skills. Able to successfully build strong working relationships with coworkers and clientele, while ensuring cooperation among company departments

Excellent multitasker; able to efficiently plan and prioritize projects
Strong technical and business management skills

OAK GROVE HOLDINGS CORP.

Oversee all technical aspects of retail, including overseeing creation of schedules, documents and guides for contractors, vendors and consultants

Act as point of contact for end users during router/switch/PBX and POS installation, and troubleshoot problems. Document and report findings to facilitate problem resolution

Coordinate all client policies and procedures specific to Oak Company Business and Retail Guidelines

Manage multiple vendors and coordinate with facilities management

Create and maintain project schedule and database documentation, and act as liaison between all departments

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.uniontelecomusa.com.

1.7 Deposits

The Company requires deposits to commence service.

ISSUE DATE: April 18, 2008

EFFECTIVE DATE: May 19, 2008

**Maria Menendez, President
1688 Meridian Avenue, Suite 509
Miami Beach, Florida 33139**

Issued Under the Authority of the Public Utilities Commission of Ohio in Case No. ____-TP-ATA

GUIDEBOOK

Use of Services

- A. 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.
- B. 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.
- C. 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.
- D. The Company's services are available for use 24 hours per day, 7 days per week.
- E. The Company does not transmit messages, but the services may be used for that purpose.
- F. The Company's services may be denied for nonpayment in compliance with Ohio MTSS Rule 17.
- G. Customers shall not use the service provided for any unlawful purpose.
- H. The Customer shall immediately notify the Company of any unauthorized use of services.

Liability of the Company

- A. 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.
- B. No agent or employee of any other carrier or entity shall be deemed to be an agent or employee of the Company.
- C. 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, 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 the long distance call for the period during which the call was affected.
- D. 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.
- E. The Company shall not be liable for any indirect, special, incidental, or consequential damages 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.

- F. 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.
- G. 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.

Cancellation or Interruption of Services

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

Credit Allowance

- A. 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.
- B. No credit is allowed in the event that service must be interrupted in order to provide routine service quality or related investigations.
- C. 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.
- D. 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.
- E. For purposes of credit computation, every month shall be considered to have 720 hours.

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

Restoration of Service

- A. 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.

Payment and Billing

- A. 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.

Computation of Charges

- A. 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. 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.

- B. 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.
- C. 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.

Level of Service

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

Billing Entity Conditions

- A. 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.

RATES

TALK 123

All calls made through 800 numbers have an additional cost of 2 cents per minute. If public phones are used, there can be surcharges in the cost per minute and/or connection rates. Please ask your local company to determine if there are additional costs on their part. For more details, consult our Customer Service Department.

The activation fee is \$39.50, and there is a connection charge of \$0.399, and the cost is rounded to the minute for the first three minutes.

PAIS / COUNTRY	USD
USA	0.01

RATES - TALK 123 (No Connection Fee)

All calls made through 800 numbers have an additional cost of 2 cents per minute. If public phones are used, there can be surcharges in the cost per minute and/or connection rates. Please ask your local company to determine if there are additional costs on their part. For more details, consult our Customer Service Department.

There is no connection charge, and the cost is rounded to the minute for the first three minutes.

Post Paid Service:

Activation of Service by refundable deposit of \$39.50 .

PAIS / COUNTRY	USD
USA	0.029

10:48 AM
08/19/08
Accrual Basis

EARTH TELECOM
Balance Sheet
As of December 31, 2007

Dec 31, 07

ASSETS

Current Assets

Checking/Savings

EARTH TELECOM INC

12,212.44

Total Checking/Savings

12,212.44

Accounts Receivable

ACCOUNTS RECEIVABLE.

9,298.40

Total Accounts Receivable

9,298.40

Total Current Assets

21,510.84

TOTAL ASSETS

21,510.84

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Other Current Liabilities

DEPOSITS

19,139.08

Total Other Current Liabilities

19,139.08

Total Current Liabilities

19,139.08

Total Liabilities

19,139.08

Equity

Opening Bal Equity

100.00

Net Income

2,271.76

Total Equity

2,371.76

TOTAL LIABILITIES & EQUITY

21,510.84

EARTH TELECOM
Profit & Loss
January through December 2007

	<u>Jan - Dec 07</u>
Ordinary Income/Expense	
Income	
Sales	<u>537,191.00</u>
Total Income	<u>537,191.00</u>
Cost of Goods Sold	
Cost of Sales	<u>201,045.77</u>
Total COGS	<u>201,045.77</u>
Gross Profit	336,145.23
Expense	
Advertising and Promotion	836.69
Automobile Expense	7,561.45
Bank Service Charges	1,657.11
Computer and Internet Expenses	674.00
CREDIT CARD CHARGES	10,165.41
ELECTRONIC CHECKS FEE	1,414.84
Insurance Expense	3,216.93
MANAGER COMPENSATION	95,581.50
Meals and Entertainment	742.00
OFFICE EXPENSES	35,639.31
Office Supplies	3,170.68
POSTAGE & DELIVERY	16,983.00
Printing and Reproduction	4,162.98
Publications	34.95
Repairs and Maintenance	2,000.00
Sales Commision	133,888.90
Telephone Expense	1,505.21
Travel Expense	13,539.03
Utilities	1,099.48
Total Expense	<u>333,873.47</u>
Net Ordinary Income	<u>2,271.76</u>
Net Income	<u><u>2,271.76</u></u>