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TITLE SHEET

NEW YORK RESOLD INTEREXCHANGE TELECOMMUNICATIONS TARIFF

OF

NETWORKIP, LLC DBA ELITE TELECOM

This tariff supersedes, in its entirety, NetworkIP, LLC's P.S.C. Tariff No. 1.

This tariff contains the descriptions, regulations, and rates applicable to the furnishing of service for resold intrastate interexchange telecommunications services provided by NetworkIP, LLC dba Elite Telecom ("Elite"), with principal offices at 119 West Tyler Street, Suite 100, Longview, TX 75601. This tariff applies for services furnished within the State of New York. The following tariff is on file with the New York Public Service Commission, and copies may be inspected during normal business hours, at Elite's principal place of business.

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CONCURRING, CONNECTING, OR OTHER PARTICIPATING CARRIERS

- 1. Concurring Carriers None
- 2. Connecting Carrier None
- 3. Other Participating Carriers None

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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.

SHEET	REVISION
1	ORIGINAL
2	ORIGINAL
3	ORIGINAL
4	ORIGINAL
5	ORIGINAL
6	ORIGINAL
7	ORIGINAL
8	ORIGINAL
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21	ORIGINAL
22	ORIGINAL
23	ORIGINAL

^{*}New or Revised Sheet

Status: EFFECTIVE Effective Date: 05/24/2012 Received: 04/20/2012

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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. When a new sheet is added between sheets already in effect, a decimal is added. For example, a new sheet added between sheets 11 and 12 would be sheet 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 sheet version on file with the Commission. For example, $4^{\rm th}$ Revised Sheet 13 cancels $3^{\rm rd}$ 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.(a) 2.1.1.A.1.(a).I 2.1.1.A.1.(a).I.(i) 2.1.1.A.1.(a).I.(i)

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 Changed Regulation
- D Delete or Discontinue
- I Change Resulting in an Increase to a Customer's Bill
- M Moved from Another Tariff Location
- N New
- R Change Resulting in a Reduction to a Customer's Bill
- T Change in Text or Regulation But No Change In Rate or Charge

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SECTION 1 - TECHNICAL TERMS AND ABBREVIATIONS

<u>Access Line</u> - An arrangement from a local exchange telephone company or other common carrier, using either dedicated or switched access, which connects a Customer's calls to Elite's Prepaid Calling System in order to access and utilize Elite's Prepaid Calling Services.

<u>Access Number</u> means the toll-free or local access number to be dialed by Customers to access the Prepaid Calling System and to use the Prepaid Calling Services.

<u>Authorization Code</u> - A numerical code, one or more of which may be assigned to a Customer and a Prepaid Account, to enable Elite to rate and bill for Prepaid Calling Services. Automatic number identification (ANI), or the Customer's originating telephone number, may be used as the authorization code wherever possible.

<u>Commission</u> - Used throughout this tariff to mean the New York Public Service Commission.

<u>Customer</u> - The person, firm, corporation or other legal entity which purchases the services of Elite, or originates prepaid calls using Elite's Prepaid Calling Services, and is responsible for the payment of charges and for compliance with Elite's tariff regulations.

Customer Service Number means the toll free customer service number(s) provided to Customers through which information and assistance concerning the Services may be obtained.

Elite - Used throughout this tariff to mean NetworkIP, LLC dba Elite Telecom, a Texas Limited Liability Company.

<u>Prepaid Account</u> - An inventory of Telecom Units purchased in advance from Elite by a Customer, and associated with one and only one Authorization Code.

Prepaid Calling System means the system utilized by Elite to provide Prepaid Calling Services, and may include, among other things, an intelligent network comprised of software, computer platforms, underlying transmission switches, and other facilities (which may include facilities and services provided by Underlying Carriers) that store active Authorization Codes, control network access, manage Customer account balances based on usage, inform Customers of account balances and dialing instructions in multiple languages, supports playback of pre-recorded messages and notifications, and bridges calling and called stations.

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Prepaid Calling Card means a card or similar object or device issued or sold by Elite through various distributors and distribution channels, in various face value denominations, that contains an Access Number(s) and the Authorization Code for a Prepaid Account, which enables use of the Prepaid Calling Service.

Prepaid Calling Service means any prepaid telecommunications service which utilizes a Prepaid Account, Authorization Code, and Access Number(s) in order to allow customers to complete calls using resold interexchange services provided by Elite. Prepaid Calling Services may be provided or obtained through Prepaid Calling Cards or by other means.

Recharge means adding additional funds to a Prepaid Account after the initial purchase. Can also be referred to as "top up" or "refresh".

<u>Telecom Unit</u> - A measurement of telecommunications service equivalent to one minute of usage between any two points within the State of New York.

<u>Telecommunications</u> - The transmission of voice communications or, subject to the transmission capabilities of the services, the transmission of data, facsimile, signaling, metering, or other similar communications.

<u>Underlying Carrier</u> - The telecommunications carrier whose network facilities provide the technical capability and capacity necessary for the transmission and reception of Customer's telecommunications traffic.

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SECTION 2 - RULES AND REGULATIONS

2.1 Undertaking of Elite

This tariff contains the regulations and rates applicable to prepaid intrastate resale telecommunications services provided by Elite, only as an adjunct to its interstate and international telecommunications service offerings, for telecommunications between points within the State of New York. Resale services are furnished subject to the availability of services and facilities of Underlying Carriers and subject to the terms and conditions of this tariff in compliance with limitations set forth in the Commission's rules. Elite's services are provided on a statewide basis and are not intended to be limited geographically. Service is offered to all those who desire to purchase service from Elite consistent with all of the provisions of this tariff. Unless otherwise arranged on an individual case basis through a separate contractual agreement, Elite's services are provided only as Prepaid Calling Services. Entities interested in services that are not Prepaid Calling Services must sign a contract with Elite which fully identifies the Customer, the services requested and other information requested by Elite. The Customer shall be responsible for all charges due for such service arrangements.

- 2.1.1 The services provided by Elite are not part of a joint undertaking with any other entity providing telecommunications channels, facilities, or services, but may involve the resale of services of Underlying Carriers.
- 2.1.2 The rates and regulations contained in this tariff apply only to the resale services furnished by Elite and do not apply, unless otherwise specified, to the lines, facilities, or services (e.g., Access Lines) provided by a local exchange telephone company or other common carriers for use in accessing the services of Elite.
- 2.1.3 Elite reserves the right to limit the length of communications, to discontinue providing services, or limit the use of service necessitated by conditions beyond its control, including, without limitation: lack of transmission medium capacity; the revision, alteration or re-pricing of the Underlying Carrier's offerings; or when the use of service becomes or is in violation of the law or the provisions of this tariff.

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2.2 Use of Services

- 2.2.1 Elite'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 Elite'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 Elite'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.
- 2.2.4 Elite's services are available for use 24 hours per day, seven days per week.
- 2.2.5 Elite does not transmit messages, but the services may be used for that purpose.
- 2.2.6 Elite's services may be denied for nonpayment of charges or for other violations of this tariff.
- 2.2.7 Customers shall not use the service provided under this tariff for any unlawful purpose.
- 2.2.8 The Customer is responsible for notifying Elite immediately of any unauthorized use of services.

2.3 Liability of Elite

- 2.3.1 Elite shall not be liable for any claim, loss, expense or damage for any interruption, delay, error, omission, or defect in any service, facility, or transmission provided under this tariff, if caused by the Underlying Carrier or other intermediate carriers, an act of God, fire, war, civil disturbance, act of government, any act or omission of the Customer, any unlawful or unauthorized use, or due to any other causes beyond Elite's control.
- 2.3.2 Elite shall not be liable for, and shall be fully indemnified and held harmless by the Customer against

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any claim, loss, expense, or 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.

- 2.3.3 No agent or employee of any other carrier or entity shall be deemed to be an agent or employee of Elite.
- 2.3.4 Elite's 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. No other liability in any event shall attach to Elite.
- 2.3.5 In the absence of gross negligence or willful misconduct, Elite shall not be liable for and shall be indemnified and saved harmless by any Customer or by any other entity from 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 premises of any Customer or any other entity or any other property whether owned or controlled by the Customer or others.
- 2.3.6 Elite 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.
- 2.3.7 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.

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2.4 Responsibilities of the Customer

2.4.1 The Customer is responsible for ordering service 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 facilities which the Customer requests and is ordered by Elite on the Customer's behalf.
- 2.4.3 The Customer is responsible for providing any equipment and/or Access Line needed to access Elite's services.
- 2.4.4 The Customer must use the services offered in this tariff in a manner consistent with the terms of this tariff and the policies, laws, rules and regulations of all state, federal, and local authorities having jurisdiction over the service.
- 2.4.5 The Customer is responsible for safeguarding the Authorization Code assigned to Customer. Elite is not responsible for theft, loss or unauthorized use of the Prepaid Calling Service after the Authorization Code has been provided to the Customer.

2.5 Cancellation or Interruption of Services

- 2.5.1 Without incurring liability, following notice to the Customer by mail, facsimile, electronic mail, or notifications through the Prepaid Calling System, as well as an attempt to contact by phone (where a Customer's phone number is known) to allow Customer reasonable time to rectify any breach of contract, Elite may immediately discontinue services to a Customer or may withhold the provision of ordered or contracted services:
 - 2.5.1.A For nonpayment of any sum due for service as set forth in this tariff or as contractually agreed upon between Elite and the Customer,
 - 2.5.1.B For violation of any of the provisions of this tariff,

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- 2.5.1.C For violation of any law, rule, regulation, policy of any governing authority having jurisdiction over Elite's services, or
- 2.5.1.D By reason of any order or decision of a court, public service commission or federal regulatory body or other governing authority prohibiting Elite form furnishing its services.
- 2.5.2 Without incurring liability, Elite may interrupt the provision of services at any time in order to perform tests and inspections to assure compliance with tariff regulations, applicable laws, rules, regulations or policies, and the proper installations and operations of Elite's equipment and facilities, and may continue such interruptions until any items of noncompliance or improper equipment operations so identified are rectified.
- 2.5.3 Service may be discontinued by Elite without notice to the Customer, by blocking traffic to certain countries, cities or NXX exchanges, or by blocking calls using certain Customer Authorizations Codes, when Elite deems it necessary to take such action to prevent unlawful use of its service. Elite will restore service as soon as it can be provided without undue risk, and will, upon request by the Customer affected, assign a new Authorization Code to replace the one that has been deactivated.
- 2.5.4 The Customer may discontinue use of Prepaid Calling Services at any time, but unused balances or Telecom Units remaining on Prepaid Accounts shall not be refunded.

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2.6 Credit Allowance

2.6.1 Credits may be provided for failure of the service to operate in a commercially reasonable manner, which are not due to the negligence of, or non-compliance with the provisions of this tariff by the Customer, or the operation or malfunction of the facilities, power, or equipment provided by the Customer, or the operation or malfunction of the Access Line or local exchange telephone company utilized by Customer to access the service.

The maximum credit allowed shall be in an amount that is no greater than the initial value associated with the Authorization Code of the Customer's Prepaid Account. Credit may be provided in the form of additional Telecom Unit's on the Customer's Prepaid Account, or in the form of a replacement Prepaid Calling Card or Authorization Code. Credit shall be provided to the Customer within sixty days from the date of receipt of notification from the Customer that the service has failed to operate in a commercially reasonable manner.

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

Elite may require a deposit from Customer for specialized or customized service arrangements, and such deposit would be documented in Customer's contract. Payments for Prepaid Calling Services are not considered deposits.

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2.9 Payment, Billing, and Late Charges

- 2.9.1 Prepaid Calling Services are provided only on a prepayment basis.
- 2.9.2 The Customer is responsible for payment of all charges incurred through use of the Authorization Code assigned to the Customer.
- 2.9.3 All charges incurred through use of the Authorization Code assigned to a Customer are presumed accurate, and shall be binding on the Customer unless the Customer has notified Elite in advance that the Authorization Code has been lost, stolen or otherwise compromised, or the Customer notifies Elite of an objection within seven (7) days after such charge is incurred. No credits or adjustments shall be granted if demand therefore is not received by Elite within such seven (7) day period.

2.10 Collection

In the event Elite is required to initiate legal proceedings to collect any amounts due to Elite for regulated or non-regulated services, equipment or facilities, or to enforce any judgment obtained against a Customer, or for the enforcement of any other provision of a Customer, or for the enforcement of any provision of this tariff or applicable law, Customer shall, in addition to all amounts due, be liable to Elite for all reasonable costs incurred by Elite in such proceedings and enforcement actions, including reasonable attorneys' fees, collection agency fees or payments, and court costs. In any such proceeding, the amount of collection costs, including attorneys' fees, due to Elite, will be determined by the court.

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2.11 Taxes

In addition to all recurring, non-recurring, minimum, usage, or special charges, Customer shall also be responsible for and shall pay all applicable federal, state, and local taxes or surcharges, including sales and use, gross earnings, and gross revenue taxes unless Customer provides Elite with exemption certificates for such taxes and fees.

2.12 Returned Check Charge

A fee of \$20 will be charged whenever a check or draft presented for payment for service is not accepted by the institution on which it is written.

2.13 Location of Service

Elite will provide intrastate telecommunications service to Customers within the State of New York as an adjunct to Elite's interstate and international telecommunications service.

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SECTION 3 - DESCRIPTION OF SERVICES

3.1 Customer Complaints and/or Billing Disputes

Customer inquiries or complaints regarding service or billing should be in writing or by telephone to Elite at:

119 West Tyler Street, Suite 100 Longview, TX 75601 (877) 638-7762

Any objections to billed charges should be reported promptly to Elite. Adjustments to Customers' Prepaid Accounts 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 Customer occurs, due either to Elite or Customer error, no liability exists which will require Elite to pay any interest, dividend or other compensation on the amount overbilled.

If notice of a dispute as to charges is not received in writing or telephone by Elite within seven (7) days after a charge is incurred, such charge shall be deemed to be correct and binding upon the Customer.

3.2 Level of Service

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

3.3 Billing Entity Conditions

Elite's name and toll-free telephone number will appear on the Prepaid Calling Card or other materials or information provided in connection with access to Prepaid Calling Services.

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3.5 Service Offerings

3.5.1 Elite Prepaid Calling Services

This service permits use of Authorization Codes for placing of intrastate long distance calls (as an adjunct to Elite's interstate and international telecommunications services). Customers may purchase Elite Prepaid Calling Services at a variety of retail outlets or through other distribution channels. Elite Prepaid Calling Services are available at variety of initial face values. Elite's Prepaid Calling Service is accessed using an Access Number provided to the Customer. The Customer is prompted by an automated voice response system to enter the assigned Authorization Code, and then to enter the terminating telephone number. Elite's Prepaid Calling System tracks the call duration on a real time basis to determine the number of Telecom Units consumed. The total consumed Telecom Units for each call is deducted from the remaining Telecom Unit balance on the Customer's Prepaid Account. All calls are billed in one Telecom Unit increments, unless otherwise specified, with partial increments rounded up to the next whole increment.

All calls must be charged against an Authorization Code associated with a Prepaid Account that has a sufficient account balance. A Customer's call will be interrupted with an announcement when the Prepaid Account balance is about to be depleted.

In order to continue the call, the Customer can call Elite's toll-free customer service number or access a web account to "recharge" the balance on the Prepaid Account using credit cards approved by Elite. Calls in progress will be terminated by Elite if the balance on the Customer's Prepaid Account is insufficient to continue the call.

An Authorization Code will expire on the date indicated on a Prepaid Calling Card or on materials or information provided in connection with other types of access to Prepaid Calling

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Services. Elite will not refund unused balances for expired Authorization Codes.

A credit may be issued for Prepaid Calling Services applicable to calls that are interrupted due to poor transmission, one-way transmission, or involuntary disconnection of a call. To receive the proper credit, the Customer must notify Elite at its designated toll-free Customer Service Number and furnish the appropriate details to validate the service issue, including, among other things, the called number, the trouble experienced (e.g. cut-off, noisy circuit, etc.), and the approximate time that the call was placed.

When a call charged to a Prepaid Account is interrupted due to cut-off, one-way transmission, or poor transmission conditions, the Customer will receive a credit based on time used.

Credit allowances for calls pursuant to Elite's Prepaid Calling Services do not apply for interruptions not reported promptly to Elite or interruptions that are due to the failure of services, facilities, power, equipment or systems not provided by Elite.

Credit for failure of service shall be allowed only when such failure is caused by or occurs due to causes within the control of Elite. Elite is not responsible for theft, loss or unauthorized use of the Prepaid Calling Service after the Authorization Code has been provided to the Customer.

Elite will block all Prepaid Calling Service calls to telephone numbers beginning with the NPA "900" and NXX "976" calls, therefore such calls cannot be completed.

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3.5.2 Directory Assistance.

Access to long distance directory assistance is ancillary to Elite's Prepaid Calling Services, and 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 will apply for each number requested. A charge will be applicable for each number requested, whether or not the number is listed or published. Applicable charges will be deducted from Customer's Prepaid Account balance.

3.5.3 Specialized Pricing Arrangements.

Customized 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 Elite 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 services, rates or charges will be made available to similarly situated Customers on a non-discriminatory basis.

3.5.4 Emergency Call Handling Procedures

Emergency "911" calls are not routed to Elite, but are completed through the local network.

3.5.5 Promotional Offerings

Elite 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. Elite will notify the Commission of such offerings as required by Commission rules and regulations.

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SECTION 4 - RATES

4.1 Minimum and Maximum Rates

This tariff contains minimum and maximum rates pursuant to the New York State Public Service Commission's flexible pricing plan. Rates and service changes may be effective on one day's notice to affected Customers and to the Commission. Individual written notice to Customers of rate changes shall be made in accordance with Commission regulations. Where there are no regulations, notification will be made in a manner appropriate to the circumstances involved. A rate shall not be changed unless it has been in effect for at least thirty (30) days.

A Customer can request that the Company disconnect service that is provided under flexible pricing due to a price increase. The Customer will be credited for the difference between the new price and the old price retroactive to the effective date of the price increase if the Customer notifies the Company of its desire to disconnect service within 20 days of receiving notification of the price increase. Acceptance of service beyond 20 days from which the change occurred shall be deemed full acceptance by the Customer of the new rate.

4.2 Directory Assistance Charges

A charge per request will be:

<u>Minimum</u>	Maximum		
\$0.10	\$2.00		

In no event shall such charges exceed those charged by ${\tt AT\&T}$ and ${\tt New}$ York Telephone.

4.3 Payphone Dial Around Surcharge

A payphone dial around surcharge per call will be added to any completed Prepaid Calling Service call placed from a payphone utilizing a toll-free Access Number.

Minimum	Maximum			
\$0.00	\$1.00			

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4.4 Prepaid Calling Services

Elite's Prepaid Calling Services are available in various Telecom Unit denominations. Price per Telecom Unit, Billing Increments and other applicable charges will vary for Prepaid Calling Services and available Prepaid Calling Cards, as specified in the attached effective rate schedule. Only charges specifically listed in the effective rate schedule apply.

Price Per Telecom Unit (for intrastate calls)

Min. Max. \$1.00

Billing Increments

Min. Max.

1 Telecom Unit 3 Telecom Units

Connection Surcharge

A per call surcharge may be added for every Prepaid Calling Card call that is connected.

<u>Minimum</u> <u>Maximum</u> \$0.00 \$1.00

Weekly Maintenance Surcharge

A weekly maintenance surcharge may apply to some Prepaid Calling Cards that have been used at least once.

Minimum Maximum \$0.00 \$1.00

First Use Maintenance Fee

A surcharge may be charged the first time a Prepaid Calling Card is used.

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<u>Minimum</u> <u>Maximum</u> \$0.00 \$1.00

Disconnect Fee

A surcharge per call may be added to any Prepaid Calling Card call upon termination of the call.

Minimum	<u>Maximum</u>			
\$0.00	\$1.00			