

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 15, 2011

PSC 3
TELEPHONE
Page No. 1

NEKO International Computers Inc.

THIS TARIFF PSC #3 REPLACES PCS #1 IN ITS ENTIRETY
REGULATIONS AND SCHEDULE OF INTRASTATE CHARGES
APPLYING TO COMMUNICATIONS SERVICES WITHIN
THE STATE OF NEW YORK

Issued in compliance with an Order of the New York Public Service Commission
Public Service Law Article 5 Provisions Related to the Telegraph and Telephone Lines and to Telephone
and Telegraph Corporations 16NYCRR
Issued and Effective September 15, 2011.

Issued By: NEKO International Computers Inc. Mark Hynes, President
76 Ninth Ave. P.A.F.C. # 30910
New York, NY, 10011

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 15, 2011

PSC 3
TELEPHONE
Page No. 2

1 Original	49 Original	97 Original
2 Original	50 Original	98 Original
3 Original	51 Original	99 Original
4 Original	52 Original	100 Original
5 Original	53 Original	101 Original
6 Original	54 Original	102 Original
7 Original	55 Original	103 Original
8 Original	56 Original	104 Original
9 Original	57 Original	105 Original
10 Original	58 Original	106 Original
11 Original	59 Original	107 Original
12 Original	60 Original	108 Original
13 Original	61 Original	109 Original
14 Original	62 Original	110 Original
15 Original	63 Original	111 Original
16 Original	64 Original	112 Original
17 Original	65 Original	113 Original
18 Original	66 Original	114 Original
19 Original	67 Original	115 Original
20 Original	68 Original	116 Original
21 Original	69 Original	117 Original
22 Original	70 Original	118 Original
23 Original	71 Original	119 Original
24 Original	72 Original	120 Original
25 Original	73 Original	121 Original
26 Original	74 Original	122 Original
27 Original	75 Original	123 Original
28 Original	76 Original	124 Original
29 Original	77 Original	125 Original
30 Original	78 Original	126 Original
31 Original	79 Original	127 Original
32 Original	80 Original	128 Original
33 Original	81 Original	129 Original
34 Original	82 Original	130 Original
35 Original	83 Original	131 Original
36 Original	84 Original	132 Original
37 Original	85 Original	133 Original
38 Original	86 Original	134 Original
39 Original	87 Original	135 Original
40 Original	88 Original	136 Original
41 Original	89 Original	
42 Original	90 Original	
43 Original	91 Original	
44 Original	92 Original	
45 Original	93 Original	
46 Original	94 Original	
47 Original	95 Original	
48 Original	96 Original	

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NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 15, 2011PSC 3
TELEPHONE
Page No. 3

TABLE OF CONTENTS

	Page
CHECKSHEET	2
TABLE OF CONTENTS	3
EXPLANATION OF TERMS	8-17
SECTION 1 - APPLICATION OF TARIFF	18
1.1 Application of tariff	18
SECTION 2 <u>GENERAL RULES AND REGULATIONS</u>	
2.1 Use of Facilities and Services	19
2.1.1 Obligation of Company	19
2.1.2 Limitations on Liability	19
2.1.3 Use of Service	20
2.1.4 Use and Ownership of Equipment	20
2.1.5 Directory Errors	21
2.2 Minimum Period of Service	22
2.3 Flexible Pricing	23
2.3.1 General	23
2.3.2 Conditions	23
2.4 Payment for Services Rendered	24
2.4.1 Responsibility for All Charges	24
2.4.2 Deposits	24
2.4.3 Payment of Charges	25
2.4.4 Return Check Charge	25
2.4.5 Late Payment Charges	25
2.4.6 Customer Overpayments	26
2.5 Installation Service	26
2.6 Access to Customer's Premises	26
2.7 Telephone Surcharges	26
2.7.1 General	26
2.7.2 Surcharge for State Gross Income and Gross Earnings Taxes	27
2.7.3 Village or Municipal Surcharge on Local	

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 15, 2011

PSC 3
TELEPHONE
Page No. 4

2.7.4	Utility Gross Revenue Taxes	27
2.8	Reserved for Future Use	27
2.9	Suspension or Termination of Service.....	27
2.9.1	Suspension or Termination for Nonpayment.....	27
2.9.2	Exceptions to Suspension and Termination.....	28
2.9.3	Verification of Nonpayment.....	28
 SECTION 2 - <u>GENERAL RULES AND REGULATIONS (cont'd)</u>		
2.9.4	Termination for Cause Other Than Nonpayment	29
2.9.5	Emergency Termination of Service.....	31
2.10	Additional Provisions Applicable To Business Customers	32
2.10.1	Application of Rates	32
2.10.2	Telephone Number Changes	32
2.10.3	Deposits.....	32
2.10.4	Dishonored Checks.....	32
2.11	Additional Provisions Applicable to Residential Customers	33
2.11.1	Application of Rates	33
2.11.2	Telephone Number Changes	33
2.11.3	Deposits.....	34
2.11.4	Installment Billing for Nonrecurring Charges	35
2.11.5	Adjusted Payment Schedule.....	34
2.11.6	Suspension or Termination for Nonpayment.....	36

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 15, 2011PSC 3
TELEPHONE
Page No. 5

2.11.7	Deferred Payment Agreements.....	37
2.11.8	Dishonored Checks.....	37
2.11.9	Suspension or Termination - Abandonment	37
2.11.10	Suspension or Termination - Medical Emergencies	37
2.11.11	Suspension or Termination - Elderly, Blind or Disabled.....	37
2.11.12	Backbilling for Residential Customers	38
2.12	Allowances for Interruptions in Service.....	39
2.12.1	Credit for Interruptions.....	39
2.12.2	Limitations on Credit Allowances.....	40
2.13	Automatic Number Identification.....	41
2.13.1	Regulations.....	41
2.13.2	Terms and Conditions.....	42
2.14	Emergency/Crisis/Disaster Restoration and Provisioning -- Telecommunications Service Priority (TSP).....	42
2.14.1	General	42
2.14.2	TSP Request Process -- Restoration	43
2.14.3	TSP Request Process -- Provisioning.....	44
2.14.4	Responsibilities of the End-User.....	44
2.14.5	Responsibilities of NEKO	45
2.14.6	Preemption	46
2.15	Critical Facilities Administration (CFA).....	47
2.15.1	Overview	47
2.15.2	Customer Obligations	47
2.15.3	Carrier Obligations	47
2.15.4	Rates.....	48

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 15, 2011

PSC 3
TELEPHONE
Page No. 6

SECTION 3 - CONNECTION CHARGES	49
3.1 Connection Charge	49
3.2 Restoral Charge	49
3.3 Moves, Adds and Changes	49
3.4 Record Order Charge	51
3.5 Charges Associated with Premises Visit	51
3.6 PICC Charge	51
 SECTION 4 - INTRALATA TOLL USAGE AND MILEAGE CHARGES	52
4.1. General	53
4.2 Timing of Calls	54
4.3 Time Periods Defined.....	54
4.4 Regulations and Computation of Mileage	55
4.5 Call Charges	57
 SECTION 5 - SUPPLEMENTAL SERVICES	59
5.1. Custom Calling Service	61
5.2 CLASS Services	64
5.3 Centrex Service	67
5.4 SERVICE AND PROMOTIONAL TRIALS.....	70
5.5 Busy Verification and Interrupt Service	70
5.6 Trap Circuit Service	72
5.7 Directory Assistance Service	73
5.8 Local Operator Service	74
5.9 Stand Alone Voice Mail Service	74
5.10 Blocking Service	75
5.11 Customized Number Service	78
5.12 Customer Requested Service Suspension	79
5.13 Remote Call Forwarding Service	80
5.14 Operator Call Completion	80
 SECTION 6 - RESIDENTIAL NETWORK SWITCHED SERVICES	81
6.1 General	81
6.2 Service Descriptions and rates	81
6.2.1 Flat Rate Service	83
6.2.2 Description	83
6.2.3 Recurring and Nonrecurring Charges	83
 SECTION 7 - BUSINESS NETWORK SWITCHED SERVICES	92
7.1 General	92
7.2 Service Descriptions	93

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 15, 2011

PSC 3
TELEPHONE
Page No. 7

SECTION 8 - SPECIAL SERVICES AND PROGRAMS	115
8.1 Special Equipment For The Hearing or Speech Impaired Customer	116
8.2 Discounted Service for The Hearing or Speech Impaired Customer	117
8.3 Universal Emergency Telephone Number Service	117
8.4 New York Relay Service	118
8.5 Special Credit for Blind and Disabled Persons	120
8.6 SCHOOLS AND LIBRARIES DISCOUNT PROGRAM.....	121
8.7 HEALTH CARE PROVIDERS SUPPORT PROGRAM.....	124
.	
SECTION 9 - SPECIAL ARRANGEMENT	128
9.1 Special Construction	128
9.2 Non-Routine Installation and/or Maintenance.....	130
9.3 Individual Case Basis (ICB) Arrangements.....	131
SECTION 10 – DIRECTORY	133
10.1 Alphabetical Directory	133
10.2 Reserved For Future Use	133
10.3 Directory Information Requests	133
10.4 Liability of the Company for Errors	133
SECTION 11 - SERVICE AREAS	133
SECTION 12 – BILLING AND COLLECTIONS.....	133

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 15, 2011

PSC 3
TELEPHONE
Page No. 8

EXPLANATION OF TERMS

AGENCY

For 1911 or E1911 service, the government agency(s) designated as having responsibility for the control and staffing of the emergency report center.

ALTERNATE ROUTING ("AR")

Allows E1911 calls to be routed to a designated alternate location if (1) all E1911 exchange lines to the primary PSAP (see definition of PSAP below) are busy, or (2) the primary PSAP closes down for a period (night service).

ANALOG

A transmission method employing a continuous (rather than a pulsed or digital) electrical signal that varies in amplitude or frequency in response to changes of sound, light, position, etc., impressed on a transducer in the sending device.

APARTMENTS

A building or group of buildings used primarily to provide complete residential apartments but not lodging on a day-to-day basis.

ASCII

American Standard Code for Information Interchange. An eight-level code for data transfer adopted by the American Standards Association.

ASYNCHRONOUS

Transmission in which each information character is individually synchronized usually by the use of start-stop elements. The gap between each character is not of a fixed length.

AUTHORIZED USER

A person, corporation or other entity who is authorized by NEKO International Computers Inc.'s customer to utilize service provided by NEKO to the customer. The customer is responsible for all charges incurred by an Authorized User

ATTENDANT

An operator of a PBX console or telephone switchboard.

AUTOMATIC LOCATION IDENTIFICATION ("ALI")

The name and address associated with the calling party's telephone number (identified by ANI as defined below) is forwarded to the PSAP for display. Additional telephones with the same number as the calling party's (secondary locations, off premises, etc.) will be identified with the address of the telephone number at the main location.

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 15, 2011

PSC 3
TELEPHONE
Page No. 9

EXPLANATION OF TERMS (cont'd)

AUTOMATIC NUMBER IDENTIFICATION ("ANI")

A system whereby the calling party's telephone number is identified and sent forward with the call record for routing and billing purposes. E1911 Service makes use of this system.

BIT

The smallest unit of information in the binary system of notation.

BUILDING

A structure enclosed within exterior walls or fire walls, built, erected and framed of component structural parts and designed for permanent occupancy.

CALL INITIATION

The point in time when the exchange network facility are initially allocated for the establishment of a specific call.

CALL TERMINATION

The point in time when the exchange network facility allocated to a specific call is released for reuse by the network.

CENTRAL OFFICE

An operating office of NEKO where connections are made between telephone exchange lines.

CENTRAL OFFICE LINE

A line providing direct or indirect access from a telephone or switchboard to a central office. Central office lines subject to PBX rate treatment are referred to as central office trunks.

CHANNEL

A point-to-point bi-directional path for digital transmission. A channel may be furnished in such a manner as NEKO may elect, whether by wire, fiber optics, radio or a combination thereof and whether or not by means of single physical facility or route. One 1.544 Mbps Service is equivalent to 24 channels.

CHANNEL CONVERSION

The termination of 1.544. Mbps Service at a customer's location with conversion of the digital signal to 24 analog voice grade circuits. Channel Conversion can be furnished by the customer.

CHANNEL SERVICE UNIT ("CSU")

The equipment located at the customer's premises which terminates each 1.544 Mbps Digital Loop and performs such functions as proper termination of facilities, regeneration of signals, recognition and correction of signal format errors and provides remote loop-back capability.

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 15, 2011

PSC 3
TELEPHONE
Page No. 10

EXPLANATION OF TERMS (cont'd)

COLLEGE

An establishment for higher education authorized to confer degrees where lodging for the students is maintained on the premises.

COMMUNICATIONS SYSTEMS

Channels and other facilities which are capable of two-way communications between subscriber -provided terminal equipment or Telephone Company stations, even when not connected to exchange and message toll communications service.

COMPANY

(NEKO International Computers Inc.) , unless otherwise clearly indicated from the context.

COMMISSION

The New York State Public Service Commission.

CUSTOMER

The person, firm, corporation, or other entity which orders service pursuant to this Tariff and utilizes service provided under Tariff by NEKO International Computers Inc.. A customer is responsible for the payment of charges and for compliance with all terms of NEKO International Computers Inc.'s Tariff.

CUSTOMER PREMISES EQUIPMENT (CPE)

Equipment provided by the customer for use with NEKO International Computers Inc.'s services. CPE can include a station set, facsimile machine, key system, PBX, or other communication system.

DEFAULT ROUTING ("DR")

When an incoming E1911 call cannot be selectively routed due to an ANI failure, garbled digits or other causes, such incoming calls are routed from the E1911 Control Office to a default PSAP. Each incoming E1911 facility group to the Control Office is assigned to a designated default PSAP.

DEMARCATIION POINT

The physical dividing point between NEKO International Computers Inc.'s network and the customer.

DIAL PULSE ("DP")

The pulse type employed by a rotary dial station set.

DIRECT INWARD DIAL ("DID")

A service attribute that routes incoming calls directly to stations, by-passing a central answer point.

DIRECT OUTWARD DIAL ("DOD")

A service attribute that allows individual station users to access and dial outside numbers directly.

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 15, 2011

PSC 3
TELEPHONE
Page No. 11

EXPLANATION OF TERMS (cont'd)

DIGITAL

A method of storing, processing and transmitting information through the use of distinct electronic or optical pulses that represent the binary digits (bits) 0 and 1. Digital transmission/switching technologies employ a sequence of discrete, individually distinct pulses to represent information, as opposed to the continuously variable signal of analog technologies.

DUAL TONE MULTI-FREQUENCY ("DTMF")

The pulse type employed by tone dial station sets. (Touch tone)

EMERGENCY SERVICE NUMBER ("ESN")

A unique code, assigned by NEKO International Computers Inc., used to define specific combinations of police, fire and/or ambulance jurisdictions, or any other authorized agency, which are designated by the customer.

E1911 SERVICE AREA

The geographic area in which the government agency will respond to all E1911 calls and dispatch appropriate emergency assistance.

E1911 CUSTOMER

A governmental agency that is the customer of record and is responsible for all negotiations, operations and payment of bills in connection with the provision of E1911 service.

ERROR

A discrepancy or unintentional deviation by NEKO from what is correct or true. An "error", can also be an omission in records.

EXCHANGE

An area, consisting of one or more central office districts, within which a call between any two points is a local call.

EXCHANGE ACCESS LINE

A central office line furnished for direct or indirect access to the exchange system.

EXCHANGE SERVICE

The provision to the subscriber of access to the exchange system for the purpose of sending and receiving calls. This access is achieved through the provision of a central office line (exchange access line) between the central office and the subscriber's premises.

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 15, 2011

PSC 3
TELEPHONE
Page No. 12

EXPLANATION OF TERMS (cont'd)

FINAL ACCOUNT

A customer whose service has been disconnected who has outstanding charges still owed to NEKO International Computers Inc..

FLAT RATE SERVICE

The type of exchange service provided at a monthly rate with an unlimited number of calls within a specified primary calling area.

GROUND START

Describes the signaling method between the PBX/key system interface and NEKO International Computers Inc.'s switch. It is the signal requesting service.

HANDICAPPED PERSON

A person who is legally blind, visually handicapped or physically handicapped, under the following definitions from the Federal Register (Vol. 35 #126 dated June 30, 1970).

Legally Blind - a person whose visual acuity is 20/200 or less in the better eye with correcting glasses, or whose widest diameter of visual field subtends an angular distance no greater than 20 degrees.

Visually Handicapped - a person whose visual disability, with correction and regardless of optical measurement with respect to legal blindness, are certified as unable to read normal printed material.

Physically Handicapped - a person who is certified by competent authority as unable to read or use ordinary printed materials as a result of physical limitation or a person whose disabling condition causes difficulty with hand and finger coordination and use of a coin telephone.

The term "Handicapped Person", when used in connection with a person having a speech or hearing impairment which requires that they communicate over telephone facilities by means other than voice is defined below:

Hearing - a person with binaural hearing impairment of 60% or higher on the basis of the procedure developed by the American Academy of Otolaryngology (A.A.O.) as set forth in "Guide for Conservation of Hearing in Noise" 38-43, A.A.O., 1973; "guides to the Evaluation of Permanent Impairment" 103-107, American Medical Association, 1971.

Speech - a person with 65% or higher of impairment on the basis of the procedure recommended by the American Medical Association's Committee on Rating of Mental and Physical Impairment to evaluate speech impairment as to three categories: audibility, intelligibility and functional efficiency, as set forth in "Guides to the Evaluation of Permanent Impairment" 109-III, American Medical Association, 1971.

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 15, 2011

PSC 3
TELEPHONE
Page No. 13

EXPLANATION OF TERMS (cont'd)

HOSPITAL

An establishment for treatment of human patients by members of the medical profession where lodging for the patients is maintained on the premises.

HOTEL

An establishment offering lodging with or without meals to the general public on a day-to-day basis.

INCOMING SERVICE GROUP

Two or more central office lines arranged so that a call to the First line is completed to a succeeding line in the group when the first line is in use.

INTERFACE

That point on the premises of the subscriber at which provision is made for connection of facilities provided by someone other than NEKO to facilities provided by NEKO International Computers Inc..

INTEROFFICE MILEAGE

The segment of a line which extends between the central offices serving the originating and terminating points.

INTERRUPTION

The inability to complete calls, either incoming or outgoing or both, due to Company facilities malfunction or human errors.

JOINT USER

A person, firm, or corporation which uses the telephone service of a subscriber as provided in Section 1 of the Tariff.

KILOBIT

One thousand bits.

LATA

Local Access and Transport Area. The area within which NEKO provides local and long distance ("intraLATA") service. For call to numbers outside this area ("interLATA") service is provided by long distance companies.

LINK

The physical facility from the network interface on an end-user's or carrier's premises to the point of interconnection on the main distribution frame of NEKO International Computers Inc.'s central office.

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 15, 2011

PSC 3
TELEPHONE
Page No. 14

EXPLANATION OF TERMS (cont'd)

LEASED CHANNEL

A non-switched electrical path used for connection of equipment furnished by the subscriber to equipment furnished by the subscriber or NEKO for a specific purpose.

LOCAL CALL

A call which, if placed by a customer over the facilities of NEKO International Computers Inc., is not rated as a toll call.

LOCAL CALLING AREA

The area, consisting of one or more central office districts, within which a subscriber for exchange service may make telephone calls without a toll charge.

LOCAL SERVICE

Telephone exchange service within a local calling area.

LOOP START

Describes the signaling between the terminal equipment or PBX/key system interface and NEKO International Computers Inc.'s switch. It is the signal requesting service.

LOOPS

Segments of a line which extend from the serving central office to the originating and to the terminating point.

MEGABIT

One million bits.

MESSAGE RATE SERVICE

A type of exchange service provided at a monthly rate with an additional charge for local calling based on the usage of the local network. One completed call is equal to one message.

MOVE

The disconnection of existing equipment at one location and reconnection of the same equipment at a new location in the same building or in a different building on the same premises.

MULTI-FREQUENCY ("MF")

An inter-machine pulse-type used for signaling between telephone company switches, or between telephone company switches and PBX/key systems.

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 15, 2011

PSC 3
TELEPHONE
Page No. 15

EXPLANATION OF TERMS (cont'd)

MULTILINE HUNT

A method of call signaling by which a call placed to one number is subsequently routed to one or more alternative numbers when the called number is busy.

NETWORK CONTROL SIGNALING

The transmission of signals used in the telecommunications system which perform functions such as supervision (control, status and charging signals), address signaling (e.g. dialing), calling and called number identification, audible tone signals (call progress signals indicating re-order or busy conditions, alerting) to control the operation of switching machines in the telecommunications system.

NETWORK CONTROL SIGNALING UNIT

The terminal equipment furnished, installed and maintained by NEKO for the provision of network control signaling.

NODE

The location to which digital channels are routed and where access is provided to such lines and associated equipment for testing.

PBX

A private branch exchange.

PORT

A connection to the switching network with one or more voice grade communications channels, each with a unique network address (telephone number) dedicated to the customer. A port connects a link to the public switched network.

PREMISES

The space occupied by a customer or authorized user in a building or buildings or contiguous property not separated by a public right of way.

PRIVATE BRANCH EXCHANGE SERVICE

Service providing facilities for connecting central office trunks and tie lines to PBX stations, and for interconnecting PBX station lines by means of a switchboard or dial apparatus.

PUBLIC ACCESS LINE SERVICE

Service providing facilities for a customer owned coin operated telephone ("COCOT").

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 15, 2011

PSC 3
TELEPHONE
Page No. 16

EXPLANATION OF TERMS (cont'd)

PUBLIC SAFETY ANSWERING POINT ("PSAP")

An answering location for E911 calls originating in a given area. A PSAP may be designated as primary or secondary, which refers to the order in which calls are directed for answering. Primary PSAPs respond first; secondary PSAPs receive calls on a transfer basis only and generally serve as a centralized answering location for a particular type of emergency call.

RATE CENTER

A geographic reference point with specific coordinates on a map used for determining mileage when calculating charges.

REFERRAL PERIOD

The time frame during which calls to a number which has been changed will be sent to a recording which will inform the caller of the new number.

RESALE OF SERVICE

The subscription to communications service and facilities by one entity and the reoffering of communications service to others (with or without `adding value') for profit.

SAME PREMISES

All space in the same building in which one subscriber has the right of occupancy, and all space in different buildings on contiguous property when occupied solely by the same subscriber. Foyers, hallways and other space for the common use of all occupants of a building are considered the premises of the operator of the building.

SELECTIVE ROUTING ("SR")

A feature that routes an E911 call from a Central Office to the designated primary PSAP based upon the identified number of the calling party.

SERVING CENTRAL OFFICE

The central office from which local service is furnished.

SHARING

An arrangement in which several users collectively use communications service and facilities provided by a carrier, with each user paying a pro-rata share of the communication related costs.

STATION

Each telephone on a line and where no telephone associated with the line is provided on the same premises and in the same building, the first termination in station key equipment or a jack for use with a portable telephone.

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 15, 2011

PSC 3
TELEPHONE
Page No. 17

EXPLANATION OF TERMS (cont'd)

SUSPENSION

Suspension of service for nonpayment is interruption of outgoing service only. Suspension of service at the subscriber's request is interruption of both incoming and outgoing service.

SYNCHRONOUS

Transmission in which there is a constant time interval between bits, characters or events.

T-1 SYSTEM

A type of digital carrier system transmitting voice or data at 1.544 Mbps. A T-1 carrier can handle up to 24 multiplexed 64 Kbps digital voice/data channels. A T-1 carrier system can use metallic cable, microwave radio or optical fiber as transmission media.

TELEPHONE CALL

A voice connection between two or more telephone stations through the public switched exchange system.

TELEPHONE GRADE LINES

Lines furnished for voice transmission or for certain signaling purposes.

TERMINATION OF SERVICE

Discontinuance of both incoming and outgoing service.

TIE LINE

A dedicated line connecting two switchboards or dial systems.

TOLL CALL

Any call extending beyond the local exchange of the originating caller which is rated on a toll schedule by NEKO International Computers Inc..

TONE DIAL SIGNALING ("TD")

An electronic signal emitted by the circuitry of Touch-Tone-type push-button dials to represent a dialed digit.

TWO WAY

A service attribute that includes DOD for outbound calls and can also be used to carry inbound calls to a central point for processing.

USER

A customer, joint user, or any other person authorized by a customer to use service provided under this Tariff.

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 15, 2011

PSC 3
TELEPHONE
Page No. 18

SECTION 1

APPLICATION OF TARIFF

1.1 Application of Tariff

This Tariff sets forth the regulations and rates applicable to services provided by (NEKO International Computers Inc.), as follows:

The furnishing of intrastate communications services by virtue of one-way and/or two-way information transmission between points within the State of New York.

1.1.1 Service Territory

(NEKO International Computers Inc.), will provide service in the areas located:
Within the State of New York,

1.1.2 Availability

Service is available where facilities permit.

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 15, 2011

PSC 3
TELEPHONE
Page No. 19

SECTION 2 - GENERAL RULES AND REGULATIONS (cont'd)

2.1 USE OF FACILITIES AND SERVICE

2.1.1 Obligation of NEKO International Computers Inc.

In furnishing facilities and service, NEKO does not undertake to transmit messages, but furnishes the use of its facilities to its customers for communications.

NEKO International Computers Inc.'s obligation to furnish facilities and service is dependent upon its ability (a) to secure and retain, without unreasonable expense, suitable facilities and rights for the construction and maintenance of the necessary circuits and equipment; (b) to secure and retain, without unreasonable expense, suitable space for its plant and facilities in the building where service is or will be provided to the customer; or (c) to secure reimbursement of all costs where the owner or operator of a building demands relocation or rearrangement of plant and facilities used in providing service therein.

NEKO shall not be required to furnish, or continue to furnish, facilities or service where the circumstances are such that the proposed use of the facilities or service would tend to adversely affect NEKO International Computers Inc.'s plant, property or service.

NEKO reserves the right to refuse an application for service made by a present or former customer who is indebted to NEKO for service previously rendered pursuant to this Tariff until the indebtedness is satisfied.

2.1.2 Limitations on Liability

a. Indemnification by Customer

The customer and any authorized or joint users, jointly and severally shall indemnify, defend and hold NEKO harmless against claims, loss, damage, expense (including attorneys' fees and court costs) for libel, slander, or infringement of copyright arising from the material transmitted over its facilities; against claims for infringement of patents arising from combining with, or using in connection with, facilities of NEKO International Computers Inc., equipment and systems of the customer; and against all other claims arising out of any act or omission of the customer in connection with facilities provided by NEKO or the customer. In the event any such infringing use is enjoined, the customer, authorized user or joint user at its option and expense, shall obtain immediately a dismissal or stay of such injunction, obtain a license or other agreement so as to extinguish any claim of infringement, or terminate the claimed infringing use or modify such infringement.

b. Customer-Provided Equipment

The service and facilities furnished by NEKO are subject to the following limitations: NEKO shall not be liable for damage arising out of mistakes, omissions, interruptions, delays, errors or defects in transmission or other injury, including but not limited to injuries to persons or property from voltages or currents transmitted over the facilities of NEKO caused by customer-provided equipment or premises wire.

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 15, 2011

PSC 3
TELEPHONE
Page No. 20

SECTION 2 - GENERAL RULES AND REGULATIONS (cont'd)

2.1 USE OF FACILITIES AND SERVICE (cont'd)

c. Use of Facilities of Other Companies

When the facilities of other companies are used in establishing a connection, NEKO is not liable for any act, error, omission, or interruption caused by the other company or their agents or employees. This includes the provision of a signaling system database by another company.

2.1.3 Use of Service

Any service provided under this Tariff may be resold to or shared (jointly used) with other persons at the customer's option. The customer remains solely responsible for all use of service ordered by it or billed to its telephone number(s) pursuant to this Tariff, for determining who is authorized to use its service, and for promptly notifying NEKO of any unauthorized use. The customer may advise its customers that a portion of its service is provided by NEKO International Computers Inc., but the customer shall not represent that NEKO jointly participates with the customer in the provision of the service.

2.1.4 Use and Ownership of Equipment

NEKO International Computers Inc.'s equipment, apparatus, channels and lines shall be carefully used. Equipment furnished by NEKO shall remain its property and shall be returned to NEKO whenever requested, within a reasonable period following the request, in good condition, reasonable wear and tear accepted. The customer is required to reimburse NEKO for any loss of, or damage to, the facilities or equipment on the customer's premises, including loss or damage caused by agents, employees or independent contractors of the customer through any negligence.

2.1.5 Directory Errors

In the absence of gross negligence or willful misconduct and except for the allowances stated below, no liability for damages arising from errors or mistakes in or omissions of directory listings, or errors or mistakes in or omissions of listings obtainable from the directory assistance operator, including errors in the reporting thereof, shall attach to NEKO International Computers Inc..

An allowance for errors or mistakes in or omissions of published directory listings or for errors or mistakes in or omissions of listings obtainable from the directory assistance operator shall be given as follows:

- 1) Free Listings: For free or no-charge published directory listings, credit shall be given at the rate of two times the monthly tariff rate for an additional or charge listing for each individual, auxiliary or party line, PBX trunk or Centrex attendant loop affected, for the life of the directory or the charge period during which the error, mistake or omission occurs.

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 15, 2011

PSC 3
TELEPHONE
Page No. 21

SECTION 2 - GENERAL RULES AND REGULATIONS (cont'd)

2.1 USE OF FACILITIES AND SERVICE (cont'd)

2.1.5 Directory Errors

- 2) Charge Listings: For additional or charge published directory listings, credit shall be given at the monthly tariff rate for each such listing for the life of the directory or the charge period during which the error, mistake or omission occurs.
- 3) Operator records: For free or charge listings obtainable from records used by the directory assistance operator, upon notification to NEKO of the error, mistake or omission in such records by the subscriber, NEKO shall be allowed a period of three business days to make a correction. If the correction is not made in that time, credit shall be given at the rate of 2/30ths of the basic monthly rate for the line or lines in question for each day thereafter that the records remain uncorrected. (Where Centrex attendant loops are involved, credit shall be given at the rate of 2/30ths of the basic monthly rate for PBX trunks.)
- 4) Credit limitation: The total amount of the credit provided for the preceding paragraphs 1, 2, and 3 shall not exceed, on a monthly basis, the total of the charges for each charge listing plus the basic monthly rate, as specified in paragraph 3, for the line or lines in question.
- 5) Definitions: As used in Paragraphs 1, 2, 3, and 4 above, the terms "error," "mistake" or "omission" shall refer to a discrepancy in the directory listing or directory assistance records which NEKO has failed to correct and where the error affects the ability to locate a particular subscriber's correct telephone number. The terms shall refer to addresses only to the extent that an error, mistake or omission of an address places the subscriber on an incorrect street or in an incorrect community.
- 6) Notice: Such allowances or credits as specified in Paragraphs 1, 2, and 3 above, shall be given upon notice to NEKO by the subscriber that such error, mistake or omission has occurred; provided, however, that when it is administratively feasible for NEKO to have knowledge of such error, mistake or omission, NEKO shall give credit without the requirement of notification by the subscribers.

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 15, 2011

PSC 3
TELEPHONE
Page No. 22

SECTION 2 - GENERAL RULES AND REGULATIONS (cont'd)

2.2 MINIMUM PERIOD OF SERVICE

The minimum period of service is one month except as otherwise provided in this Tariff. The customer must pay the regular tariffed rate for the service they subscribe to for the minimum period of service. If a customer disconnects service before the end of the minimum service period, that customer is responsible for paying the regular rates for the remainder of the minimum service period. When the service is moved within the same building, to another building on the same premises, or to a different premises entirely, the period of service at each location is accumulated to calculate if the customer has met the minimum period of service obligation.

If service is terminated before the end of the minimum period of service as a result of condemnation of property, damage to property requiring the premises to be abandoned, or by the death of the customer, the customer is not obligated to pay for service for the remainder of the minimum period.

If service is switched over to a new customer at the same premises after the first month's service, the minimum period of service requirements are assigned to the new customer if the new customer agrees in writing to accept them. For facilities not taken over by the new customer, the original customer is responsible for the remaining payment for the minimum service period in accordance with the terms under which the service was originally furnished.

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 15, 2011

PSC 3
TELEPHONE
Page No. 23

SECTION 2 - GENERAL RULES AND REGULATIONS (cont'd)

2.3 FLEXIBLE PRICING

2.3.1 General

Flexible Pricing sets minimum and maximum rates that can be charged for telephone service. NEKO may change a specific rate within the range of the established minimum and maximum rates on one day's notice to customers and the Public Service Commission.

2.3.2 Conditions

- a. NEKO reserves the right to change prices at any time subject to regulatory requirements by filing a revised Rate Attachment with the Commission.
- b. 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.
- c. A rate shall not be changed unless it has been in effect for at least thirty (30) days.
- d. A customer can request that NEKO disconnect service that is provided under the 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 NEKO of its desire to disconnect service within 20 days of receiving notification of the price increase.

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 15, 2011

PSC 3
TELEPHONE
Page No. 24

SECTION 2 - GENERAL RULES AND REGULATIONS (cont'd)

2.4 PAYMENT FOR SERVICE RENDERED

2.4.1 Responsibility for All Charges

Any applicant for facilities or service may be required to sign an application form requesting NEKO to furnish the facilities or service in accordance with the rates, charges, rules and regulations from time to time in force and effect. The customer is responsible for all local and toll calls originating from the customer's premises and for all calls charged to the customer's line where any person answering the customer's line agrees to accept such charge.

2.4.2 Deposits

Subject to special provisions as may be set forth below and in Sections 2.10 and 2.2 of this Tariff, any applicant or customer whose financial responsibility is not established to the satisfaction of NEKO may be required to deposit a sum up to an amount equal to the total of the estimated local service and intraLATA toll charges for up to two months for the facilities and service. If the minimum period of service for the requested facilities and service is more than one month, as specified in this Tariff, the customer may also be required to deposit a sum up to an amount equal to the total charges for service for the minimum service period less any connection charge paid by the customer.

The fact that a deposit has been made shall in no way relieve the applicant or customer from complying with the Tariff regulations for the prompt payment of bills on presentation. Each applicant from whom a deposit is collected will be given a certificate of deposit and circular containing the terms and conditions applicable to deposits, in accordance with the Rules and Regulations of the Commission pertaining to customer deposits.

2.4.2 Deposits (cont'd)

a. Interest on Deposits

Simple interest at the rate specified by the Commission shall be credited or paid to the customer while NEKO holds the deposit.

b. Inadequate Deposit

If the amount of a deposit is proven to be less than required to meet the requirements specified above, the customer shall be required to pay an additional deposit upon request.

c. Return of Deposit

When a deposit is to be returned, the customer may request that the full amount of the deposit be issued by check. If the customer requests that the full amount be credited to amounts owed NEKO International Computers Inc., NEKO will process the transaction on the billing date and apply the deposit to any amount currently owed to NEKO International Computers Inc., and return any remaining amount of the deposit to the customer by check.

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 15, 2011

PSC 3
TELEPHONE
Page No. 25

SECTION 2 - GENERAL RULES AND REGULATIONS (cont'd)

2.4 PAYMENT FOR SERVICE RENDERED (cont'd)

2.4.3 Payment of Charges

Charges for facilities and service, other than usage charges, are due monthly in advance. All other charges are payable upon request of NEKO International Computers Inc.. Bills are due on the due date shown on the bill and are payable at any business office of NEKO International Computers Inc., by U.S. Mail, or at any location designated by NEKO International Computers Inc.. If objection is not received by NEKO within three months after the bill is rendered, the items and charges appearing thereon shall be determined to be correct and binding upon the customer. A bill will not be deemed correct and binding upon the customer if NEKO has records on the basis of which an objection may be considered, or if the customer has in his or her possession such Company records. If objection results in a refund to the customer, such refund will be with interest at the greater of the unadjusted customer deposit rate or the applicable late payment rate, if any, for the service classification under which the customer was billed. Interest will be paid from the date when the customer overpayment was made, adjusted for any changes in the deposit rate or late payment rate, compounded monthly, until the overpayment is refunded. Notwithstanding the foregoing, no interest will be paid by NEKO on customer overpayments that are refunded within 30 days after the overpayment is received by NEKO International Computers Inc..

Where an objection to the bill involves a superseded service order, the items and charges appearing on the bill shall be deemed to be correct and binding upon the customer if objection is not received by NEKO within two months after the bill is rendered.

2.4.4 Return Check Charge

When a check which has been presented to NEKO by a customer in payment for charges is returned by the bank, the customer shall be responsible for the payment of a Returned Check Charge of \$20.00.

2.4.5 Late Payment Charges

a. Customer bills for telephone service are due on the due date specified on the bill. A customer is in default unless payment is made on or before the due date specified on the bill. If payment is not received by the customer's next billing date, a late payment charge of 1.5% will be applied to all amounts previously billed under this Tariff, excluding one month's local service charge, but including arrears and unpaid late payment charges.

b. Late payment charges do not apply to those portions (and only those portions) of unpaid balances that are associated with disputed amounts. Undisputed amounts on the same bill are subject to late payment charges if unpaid and carried forward to the next bill.

c. Late payment charges do not apply to final accounts.

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 15, 2011

PSC 3
TELEPHONE
Page No. 26

SECTION 2 - GENERAL RULES AND REGULATIONS (cont'd)

2.4 PAYMENT FOR SERVICE RENDERED (cont'd)

d. Late payment charges do not apply to government agencies of the State of New York. These agencies are required to make payment in accordance with the provisions of Article XI-A of the State Finance Law (Chapter 153 of the Laws of 1984).

2.4.6 Customer Overpayments

NEKO will provide interest on customer overpayments that are not refunded within 30 days of the date NEKO receives the overpayment. An overpayment is considered to have occurred when payment in excess of the correct charges for service is made because of erroneous Company billing. The customer will be issued reimbursement for the overpayment, plus interest, or, if agreed to by the customer, credit for the amount will be provided on the next regular Company bill. The rate of interest shall be the greater of the customer deposit interest rate or NEKO International Computers Inc.'s applicable Late Payment Charge.

Interest shall be paid from the date when overpayment was made, adjusted for any changes in the deposit rate or late payment rate, and compounded monthly, until the date when the overpayment is refunded. The date when overpayment is considered to have been made will be the date on which the customer's overpayment was originally recorded to the customer's account by NEKO International Computers Inc..

2.5 INSTALLATION SERVICE

NEKO provides a Half-Day Installation Plan, which offers customers half-day appointments (i.e., morning/afternoon or a rolling interval) for connection of Commission regulated service involving a customer premise visit. In the case of any inconsistency with the regulations in Part 609 of 16 NYCRR for installation service, the rules of the Commission shall prevail.

2.6 ACCESS TO CUSTOMER'S PREMISES

The customer shall be responsible for making arrangements or obtaining permission for safe and reasonable access for Company employees or agents of NEKO to enter the premises of the customer or any joint user or customer of the customer at any reasonable hour for the purpose of inspecting, repairing, testing or removing any part of NEKO International Computers Inc.'s facilities.

2.7 TELEPHONE SURCHARGES

2.7.1 General

In addition to the rates and charges applicable according to the rules and regulations of this Tariff, various

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 15, 2011

PSC 3
TELEPHONE
Page No. 27

SECTION 2 - GENERAL RULES AND REGULATIONS (cont'd)

2.7 TELEPHONE SURCHARGES (cont'd)

surcharges apply to the customer's monthly bill statement as outlined in 2.7.2 and 2.7.3 below. If there are surcharge rates applicable to a particular city, village, town or county tax district or other jurisdictional taxing entity, the rate will be listed on Statement 1 which is at the end of this section.

2.7.2 Surcharge For State Gross Income and Gross Earnings Taxes

A monthly surcharge to recover the additional expense related to the State Gross Income and Gross Earnings Taxes applies to the recurring and nonrecurring rates and charges for all intrastate service except returned check charges, late payment charges and rates for local coin calls. The applicable Gross Revenue Surcharge rates are shown on Statement 2 which is at the end of this section. Any changes to these rates will be filed on 21 days' notice to customers and the Commission, and as directed by the Commission. Whenever the state levies a new tax on NEKO International Computers Inc.'s gross revenues, repeals such a tax, or changes the rate of such a tax, the Commission may approve new surcharge factors, and NEKO will file a revised statement as directed or approved by the Commission.

2.7.3 Village or Municipal Surcharge on Local Utility Gross Revenue Taxes

In certain cities and villages a municipal surcharge related to the Local Utility Gross Revenue Taxes applies to the recurring and nonrecurring rates and charges for all intrastate service except returned check charges, late payment charges and rates for local coin calls. The percentage rate of the surcharge in each locality where such a surcharge applies is listed on Statement 3 which is at the end of this section.

The surcharge statement shall be filed at least fifteen business days before the effective date. The effective date of the statement shall not be prior to the effective date of the surcharge and no sooner than the date when the tax enactment is filed with the Secretary of State. The surcharge shall be applicable to bills subject to the tax enactment that are rendered on or after the effective date of the statement. If the tax enactment either ceases to be effective or is modified so as to reduce the tax rate, the surcharge will be changed accordingly within 2 business days.

Introduction, cancellation, or modification of a surcharge will be effective on the date of the customer's first bill rendered after the effective date of the change.

2.8 [RESERVED FOR FUTURE USE]

2.9 SUSPENSION OR TERMINATION OF SERVICE

2.9.1 Suspension or Termination for Nonpayment

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 15, 2011

PSC 3
TELEPHONE
Page No. 28

SECTION 2 - GENERAL RULES AND REGULATIONS (cont'd)

2.9 SUSPENSION OR TERMINATION OF SERVICE (cont'd)

In the event that any bill rendered or any deposit required is not paid, NEKO may suspend service or terminate service until the bill or the required deposit has been paid. If service is suspended or terminated for nonpayment, the customer will be billed a Connection Charge as well as any payment due and any applicable deposits upon reconnection.

- a. Termination shall not be made until at least 20 days after written notification has been mailed to the billing address of the customer.
- b. Suspension will not be made until at least 8 days after written notification has been mailed to the customer and 20 days before the termination notice.

Telephone service shall only be suspended between 8:00 AM and 7:30 PM, on Monday through Thursday, and between 8:00 AM and 3:00 PM on Friday. It shall not be suspended or terminated for nonpayment on weekends, public holidays, other federal and state holidays proclaimed by the President or the Governor, or on days when the main business office of NEKO is not open for business, or during the periods from December 23rd through December 26th or December 30th through January 1st.

2.9.2 Exceptions to Suspension and Termination

Telephone service shall not be suspended or terminated for:

- a. Nonpayment of bills rendered for charges other than telephone service or deposits requested in connection with telephone service;
- b. Nonpayment for service for which a bill has not been rendered;
- c. Nonpayment for service which have not been rendered;
- d. Nonpayment of any billed charge which is in dispute or for the nonpayment of a deposit which is in dispute during the period before a determination of the dispute is made by NEKO in accordance with Company's complaint handling procedures. These procedures are in accordance with the Public Service Commission Rules and Regulations contained in Part 609 of 16 NYCRR.

Telephone service may be suspended or terminated for nonpayment of the undisputed portion of a disputed bill or deposit if the customer does not pay the undisputed portion after being asked to do so.

- e. Nonpayment of back billed amounts as outlined in 2.2.12.

2.9.3 Verification of Nonpayment

Issued By: NEKO International Computers Inc. Mark Hynes, President
76 Ninth Ave. P.A.F.C. # 30910
New York, NY, 10011

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 15, 2011

PSC 3
TELEPHONE
Page No. 29

SECTION 2 - GENERAL RULES AND REGULATIONS (cont'd)

2.9 SUSPENSION OR TERMINATION OF SERVICE (cont'd)

Telephone service shall not be suspended or terminated for nonpayment of a bill rendered or a required deposit unless:

- a. NEKO has verified, in a manner approved by the Public Service Commission, that payment has not been received at any office of NEKO or at any office of an authorized collection agent through the end of the period indicated in the notice, and
- b. NEKO has checked the customer's account on the day that suspension or termination is to occur to determine whether payment has been posted to the customer's account as of the opening of business on that day.

2.9.4 Termination For Cause Other Than Nonpayment

a. General

NEKO International Computers Inc., after notice in writing to the customer and after having given the customer an appropriate opportunity to respond to such notice, may terminate service and sever the connection(s) from the customer's premises under the following conditions:

1. in the event of prohibited, unlawful or improper use of the facilities or service, or any other violation by the customer of the rules and regulations governing the facilities and service furnished, or
2. if, in the judgment of NEKO International Computers Inc., any use of the facilities or service by the customer may adversely affect NEKO International Computers Inc.'s personnel, plant, property or service. NEKO shall have the right to take immediate action, including termination of the service and severing of the connection, without notice to the customer when injury or damage to telephone personnel, plant, property or service is occurring, or is likely to occur, or
3. in the event of unauthorized use, where the customer fails to take reasonable steps to prevent the unauthorized use of the facilities or service received from NEKO International Computers Inc., or
4. in the event that service is connected for a customer who is indebted to NEKO for service or facilities previously furnished, that service may be terminated by NEKO unless the customer satisfies the indebtedness within 20 days after written notification. See Section 2.2.7 regarding Deferred Payment Agreements.

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 15, 2011

PSC 3
TELEPHONE
Page No. 30

SECTION 2 - GENERAL RULES AND REGULATIONS (cont'd)

2.9 SUSPENSION OR TERMINATION OF SERVICE (cont'd)

2.9.4 Termination For Cause Other Than Nonpayment (cont'd)

b. Prohibited, Unlawful or Improper Use of the Facilities or Service

Prohibited, unlawful or improper use of the facilities or service includes, but is not limited to:

1. The use of facilities or service of NEKO without payment of tariff charges;
2. Calling or permitting others to call another person or persons so frequently or at such times of the day or in such manner as to harass, frighten, abuse or torment such other person or persons;
3. The use of profane or obscene language;
4. The use of the service in such a manner such that it interferes with the service of other customers or prevents them from making or receiving calls;
2. The use of a mechanical dialing device or recorded announcement equipment to seize a customer's line, thereby interfering with the customer's use of the service;
6. Permitting fraudulent use.

2.9.4 Termination For Cause Other Than Nonpayment (cont'd)

c. Abandonment or Unauthorized Use of Facilities

1. If it is determined that facilities have been abandoned, or are being used by unauthorized persons, or that the customer has failed to take reasonable steps to prevent unauthorized use, NEKO may terminate telephone service.
2. In the event that telephone service is terminated for abandonment of facilities or unauthorized use and service is subsequently restored to the same customer at the same location:
 - a. No charge shall apply for the period during which service had been terminated, and
 - b. Reconnection charges will apply when service is restored. However, no charge shall be made for reconnection if the service was terminated due to an error on the part of NEKO International Computers Inc..

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 15, 2011

PSC 3
TELEPHONE
Page No. 31

SECTION 2 - GENERAL RULES AND REGULATIONS (cont'd)

2.9 SUSPENSION OR TERMINATION OF SERVICE (cont'd)

2.9.4 Termination For Cause Other Than Nonpayment (cont'd)

d. Change in NEKO International Computers Inc.'s Ability to Secure Access

Any change in NEKO International Computers Inc.'s ability (a) to secure and retain suitable facilities and rights for the construction and maintenance of the necessary circuits and equipment or (b) to secure and retain suitable space for its plant and facilities in the building where service is provided to the customer may require termination of a customer's service until such time as new arrangements can be made. No charges will be assessed the customer while service is terminated, and no connection charges will apply when the service is restored.

2.9.5 Emergency Termination of Service

NEKO will immediately terminate the service of any customer, on request, when the customer has reasonable belief that the service is being used by an unauthorized person or persons. NEKO may require that the request be submitted in writing as a follow-up to a request made by telephone.

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 15, 2011

PSC 3
TELEPHONE
Page No. 32

SECTION 2 - GENERAL RULES AND REGULATIONS (cont'd)

2.10 ADDITIONAL PROVISIONS APPLICABLE TO BUSINESS CUSTOMERS

2.10.1 Application of Rates

a. Business rates as described in Section 7 and shown in Attachment B apply to service furnished:

1. In office buildings, stores, factories and all other places of a business nature;
2. In hotels, apartment houses, clubs and boarding and rooming houses except when service is within the customer's domestic establishment and no business listings are provided; colleges, hospitals and other institutions; and in churches except when service is provided to an individual of the clergy for personal use only and business service is already established for the church at the same location;
3. At any location when the listing or public advertising indicates a business or a profession;
4. At any location where the service includes an extension which is at a location where business rates apply unless the extension is restricted to incoming calls;
5. At any location where the customer resells or shares exchange service;

b. The use of business facilities and service is restricted to the customer, customers, agents and representatives of the customer, and joint users.

2.10.2 Telephone Number Changes

When a business customer requests a telephone number change, the referral period for the disconnected number is 180 days. The customer may order a Customized Number where facilities permit for an additional charge as specified in Section 2.9 of this Tariff. When service in an existing location is continued for a new customer, the existing telephone number may be retained by the new customer only if the former customer consents in writing, and if all charges against the account are paid or assumed by the new customer.

2.10.3 Deposits

Deposits will be returned to a business customer upon cancellation of service or after one year, whichever event occurs first, unless the customer is delinquent in payment, in which case NEKO will continue to retain the deposit until the delinquency is satisfied. If a service is involuntarily discontinued, the deposit is applied against the final bill, and any balance is returned to the customer.

2.10.4 Dishonored Checks

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 15, 2011

PSC 3
TELEPHONE
Page No. 33

SECTION 2 - GENERAL RULES AND REGULATIONS (cont'd)

2.10 ADDITIONAL PROVISIONS APPLICABLE TO BUSINESS CUSTOMERS

If a business customer who has received a notice of discontinuance pays the bill with a check that is subsequently dishonored, the account remains unpaid and NEKO is not required to issue any additional notice before disconnecting service.

2.11 ADDITIONAL PROVISIONS APPLICABLE TO RESIDENTIAL CUSTOMERS

2.11.1 Application of Rates

Residential rates as described in Section 6 and shown in Attachment B apply to service furnished in private homes or apartments (including all parts of the customer's domestic establishment) for domestic use. Residential rates also apply in college fraternity or sorority houses, convents and monasteries, and to the clergy for domestic use in residential quarters.

Residential rates do not apply to service in residential locations if the listing indicates a business or profession. Residential rates do not apply to service furnished in residential locations if there is an extension line from the residential location to a business location unless the extension line is limited to incoming calls.

The use of residential service and facilities is restricted to the customer, members of the customer's domestic establishment, and joint users.

2.11.2 Telephone Number Changes

When a residential customer requests a telephone number change, the referral period for the disconnected number is 90 days.

The customer may order a Customized Number where facilities permit for an additional charge as specified in Section 11.9 of this Tariff.

When service in an existing location is continued for a new customer, the existing number may be retained by the new customer only if the former customer consents in writing, and if all charges against the account are paid or assumed by the new customer.

2.11.3 Deposits

a. General

Except as provided in (b) following, NEKO may require a deposit, as described in Section 11.4.2 of this Tariff, from a residential customer who is applying for service if the customer: 1) has had service

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 15, 2011

PSC 3
TELEPHONE
Page No. 34

Section 2 - GENERAL RULES AND REGULATIONS (cont'd)

2.11 ADDITIONAL PROVISIONS APPLICABLE TO RESIDENTIAL CUSTOMERS (cont'd)

Terminated for nonpayment once within the preceding six month period, or 2) is delinquent in payment. A customer is delinquent in payment if that customer has received two consecutive telephone bills without making payment of at least one-half the total arrears due on the due date of the second bill. A customer is not considered delinquent, however, if an amount in dispute is not paid before the dispute is resolved. An existing customer is an applicant for service who was a customer of NEKO within twelve months of making the request, provided that prior service was not terminated for nonpayment, unless service is requested within 10 days of such termination for nonpayment. Applicants for residential service and existing residential customers are permitted to pay deposits in installments over a period not to exceed 6 months. A new customer is an applicant for service who has not been a customer of NEKO within twelve months of making the request for service. A new customer shall not be required to post a security deposit as a condition of receiving telephone service. A seasonal customer is an individual who applies for and receives telephone service periodically each year, intermittently during the year or at other regular intervals scheduled at the time of application. A seasonal customer may be required to post a deposit.

2.11.3 Deposits

b. Customers Exempt from Deposits

1. A new customer or existing customer who is 62 years of age or older shall be exempt from any deposit requirement unless such person's telephone service was terminated for nonpayment during the preceding six months. Proof of age will be required from any person claiming exemption from deposit requirements because of age. If the proof requested by NEKO is not received within 30 days from the date service is connected, or 30 days from the date that verification of age is requested from an existing customer, NEKO may suspend or terminate service unless the customer pays the required deposit. Any new customer or existing customer 62 years of age or older shall be permitted to pay a deposit in installments over a period not to exceed 12 months.

2. NEKO shall not require any person it knows to be a recipient of public assistance, supplemental security income or additional state payments to post a deposit.

2.11.3 Deposits

c. Recent Payment History

A customer who has a recent payment history (within the preceding twelve months) with NEKO is entitled to service without payment of a deposit unless his or her records indicate a delinquency in payment or a termination of service for nonpayment. A customer who still owes money to NEKO for residential service on a prior account shall be offered a deferred payment plan provided that the customer had service for three

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 15, 2011

PSC 3
TELEPHONE
Page No. 35

Section 2 - GENERAL RULES AND REGULATIONS (cont'd)

2.11 ADDITIONAL PROVISIONS APPLICABLE TO RESIDENTIAL CUSTOMERS (cont'd)

months and was not terminated for nonpayment during that period. (See Deferred Payment Agreements, 2.11.7 below.)

New deposits from a residential customer is reviewed after the first 3 monthly bills have been rendered; if too much has been taken, the excess is returned. The entire deposit is returned to a residential customer after 1 year, unless the customer is delinquent in payment, in which case NEKO may continue to retain the deposit until the delinquency is satisfied. If the service is discontinued, the deposit is applied against the final bill, and any balance is returned to the customer.

2.11.4 Installment Billing For Nonrecurring Charges

A residential customer may elect to pay service connection and other nonrecurring charges associated with a service order in monthly installments for up to a 12 month period. When installment billing is requested, all nonrecurring charges associated with a given service order will be included in the calculation of the monthly installment.

2.11.4 Installment Billing For Nonrecurring Charges (cont'd)

Installment billing is subject to the following restrictions:

- a. Installment billing may be used only by residential customers;
- b. Charges will be billed in the number of installments of equal dollar amounts as requested by the customer up to a maximum of 12 installments over the course of 12 months;
- c. A customer may not pay a portion of the charges and then request installment billing for the remaining charges;
- d. More than one installment plan may be in effect for the same customer at the same time;
- e. If a customer disconnects service during the installment payment period, all unbilled charges will be included in the final bill rendered;
- f. A customer may elect to pay the unbilled charges before the expiration of the installment plan;
- g. Installment billing payments will continue even when an account is temporarily suspended;
- h. No interest or carrying charges will be applied to the outstanding balance during the installment period.

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 15, 2011

PSC 3
TELEPHONE
Page No. 36

Section 2 - GENERAL RULES AND REGULATIONS (cont'd)

2.11 ADDITIONAL PROVISIONS APPLICABLE TO RESIDENTIAL CUSTOMERS (cont'd)

2.11.5 Adjusted Payment Schedule

A customer on a fixed income (e.g., pension and public assistance) shall be offered the opportunity to pay his or her bills on a reasonable schedule that is adjusted for periodic receipt of income.

2.11.6 Suspension or Termination for Nonpayment

- a. Suspension/termination notices may not be issued until at least 25 days after the date of the bill. Bills must be mailed to the customer no later than 6 business days after the date of the bill.
- b. After issuing the written notification in accordance with 2.9.1, at least one attempt shall be made during non-working hours to contact the residential customer by telephone before the scheduled date of suspension/termination.
- c. Suspension/termination may occur only between 8:00 AM and 7:30 PM on Monday through Thursday, and between 8:00 AM and 3:00 PM on Friday, provided that such day or the following day is not a public holiday or a day on which the main office is closed. In addition, service may not be disconnected during the periods of December 23 through the 26 and December 30 through January 2.
- d. Telephone service may be suspended or terminated for nonpayment of the undisputed portion of a disputed bill or deposit if the customer does not pay the undisputed portion after being asked to do so. Suspended or terminated residential service shall be reconnected within 24 hours following payment or within 24 hours of the end of circumstances beyond NEKO International Computers Inc.'s control which delay the reconnection. The Commission may direct that service be reconnected in less than 24 hours.

2.11.7 Deferred Payment Agreements

Service will not be suspended or terminated unless the customer has been advised that a deferred payment plan can be arranged. An existing residential customer with three or more month's service and for whom service has not been terminated for nonpayment is eligible for Deferred Payment Arrangements (DPA). NEKO must offer an eligible customer a DPA in accordance with the Commission's order in Case 90-C-1148 issued on August 7, 1992. Final notice of suspension/termination will advise the customer of deferred payment arrangements and will include, in bold print, a notice that assistance in reaching an agreement may be obtained from the Commission. The DPA notice will be mailed no less than six days before termination of total service.

A Deferred Payment Agreement will be for a period agreed to by both the customer and NEKO International Computers Inc.

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 15, 2011

PSC 3
TELEPHONE
Page No. 37

Section 2 - GENERAL RULES AND REGULATIONS (cont'd)

2.11 ADDITIONAL PROVISIONS APPLICABLE TO RESIDENTIAL CUSTOMERS (cont'd)

If NEKO believes that the customer has the resources to pay the bill, it shall notify both the customer and the Commission in writing of the reasons for its belief. The Commission shall make the final determination as to whether a DPA should be provided. A customer with medical emergencies and a customer who is elderly, blind or disabled shall be exempt from such eligibility criteria.

2.11.8 Dishonored Checks

When a check received from a residential customer is dishonored, NEKO shall make two attempts, one outside of normal business hours, to contact the customer within 24 hours. The customer shall be given an additional 24 hours to pay before suspension/termination. The additional notice will be given provided that the customer has not submitted a dishonored check within the past 12 months.

2.11.9 Suspension or Termination - Abandonment

Suspension/termination of residential service for abandonment or unauthorized use may occur only after NEKO makes a reasonable attempt to determine occupancy or authorized use, or the customer takes reasonable steps to prevent unauthorized use. A notice must be sent to the customer five days before such suspension or termination. The notification requirement is waived when previous mailings are returned by the Post Office or NEKO is advised that a new customer has moved into the location.

2.11.10 Suspension or Termination - Medical Emergencies

In the event of a medical emergency as defined in 16NYCRR, Sec. 609, an additional 30 days will be allowed for a residential customer before suspension or termination. A medical certificate as defined in 16NYCRR, Sec. 609, must be supplied. The medical emergency status may be extended beyond 30 days upon submission of specified documentation. During the emergency, the customer will be able to defer payment of monthly charges up to an amount specified by the Commission until the emergency ceases or it is determined that the customer has the ability to pay the charges. Charges in any month in excess of the amount specified are due by the due date of the bill.

2.11.11 Suspension or Termination - Elderly, Blind or Disabled

An additional 20 days will be allowed before suspension or termination may occur when:

- a) the customer is known to or identified to NEKO as being blind or disabled, as defined in 16NYCRR, Sec. 609, or
- b) the customer is 62 years of age or older, and all other residents of the customer's household are: under 18 years of age, over 62 years of age, blind or disabled.

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 15, 2011

PSC 3
TELEPHONE
Page No. 38

Section 2 - GENERAL RULES AND REGULATIONS (cont'd)

2.11 ADDITIONAL PROVISIONS APPLICABLE TO RESIDENTIAL CUSTOMERS (cont'd)

In cases where service has been suspended or terminated and NEKO subsequently learns that the customer is entitled to the protection established herein, NEKO shall within 24 hours of such notification restore service for an additional 20 days and make a diligent effort to contact in person an adult resident at the customer's premises for the purpose of devising a payment plan.

2.11.12 Back billing for Residential Customers

NEKO shall not charge a residential customer for previously unbilled service or adjust upward a bill previously rendered when the period for the unbilled service or billing adjustment is more than six months prior to the mailing of the bill or the upward adjustment unless the conduct of the customer caused or contributed to the failure of NEKO to render timely accurate billing. Unless the customer causes the late billing, NEKO shall explain the reason for the late billing and shall advise the customer that suspension/termination of service is not permitted for charges billed in excess of six months after the service was provided. The customer will be given the opportunity to pay the charges under an installment plan on a schedule equal in time to the length of the back billing period.

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NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 15, 2011

PSC 3
TELEPHONE
Page No. 39

SECTION 2 - GENERAL RULES AND REGULATIONS (cont'd)

2.12 ALLOWANCES FOR INTERRUPTIONS IN SERVICE

Interruptions in service, 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, will be credited to the Customer as set forth below for the part of the service that the interruption affects. A credit allowance will be made when an interruption occurs because of a failure of any component furnished by NEKO under this Tariff.

2.12.1 Credit for Interruptions

- a. An interruption period begins when the Customer reports a service, facility, or circuit to be interrupted and releases it for testing and repair. An interruption period ends when the service, facility, or circuit is operative. If the Customer reports a service, facility, or circuit to be inoperative but declines to release it for testing and repair, it is considered to be impaired, but not interrupted.
- b. For calculating credit allowances, every month is considered to have 30 days. A credit allowance is applied on a pro rata basis against the rates specified hereunder and is dependent upon the length of the interruption. Only those facilities on the interrupted portion of the circuit will receive a credit.
- c. A credit allowance will be given, upon request of the customer to the business office, for interruptions of 30 minutes or more. Credit allowances will be calculated as follows:
 - i. if interruption continues for less than 24 hours:
 - a) 1/30th of the monthly rate if it is the first interruption in the same billing period.
 - b) 2/30ths of the monthly rate if there was a previous interruption of at least 24 hours in the same billing period.
 - ii. if interruption continues for more than 24 hours:
 - a) if caused by storm, fire, flood or other condition out of Company's control, 1/30th of the monthly rate for each 24 hours of interruption.

2.12.1 Credit for Interruptions (cont'd)

- c. (cont'd)
- ii. (cont'd)

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 15, 2011

PSC 3
TELEPHONE
Page No. 40

Section 2 - GENERAL RULES AND REGULATIONS (cont'd)

2.12 ALLOWANCES FOR INTERRUPTIONS IN SERVICE (cont'd)

b) for other interruption, 1/30 of the monthly rate for the first 24 hours and 2/30ths of such rate for each additional 24 hours (or fraction thereof); however, if service is interrupted for over 24 hours, more than once in the same billing period, the 2/30ths allowance applies to the first 24 hours of the second and subsequent interruptions

Two or more interruptions of 15 minutes or more during any one 24-hour period shall be considered as one interruption.

d. Credit to Customer

Credits attributable to any billing period for interruptions of service shall not exceed the total charges for that period for the service and facilities furnished by NEKO rendered useless or substantially impaired.

e. "Interruption" Defined

For the purpose of applying this provision, the word "interruption" shall mean the inability to complete calls either incoming or outgoing or both due to equipment malfunction or human errors. "Interruption" does not include and no allowance shall be given for service difficulties such as slow dial tone, circuits busy or other network and/or switching capacity shortages. Nor shall the interruption allowance apply where service is interrupted by the negligence or willful act of the subscriber or where NEKO International Computers Inc., pursuant to the terms of the Tariff, suspends or terminates service because of nonpayment of bills due to NEKO International Computers Inc., unlawful or improper use of the facilities or service, or any other reason covered by the Tariff. No allowance shall be made for interruptions due to electric power failure where, by the provisions of this Tariff, the subscriber is responsible for providing electric power. Allowance for interruptions of message rate service will not affect the subscriber's local call allowance during a given billing period.

2.12.2 Limitations on Credit Allowances

No credit allowance will be made for:

a) interruptions due to the negligence of, or non-compliance with the provisions of this Tariff, by any party other than NEKO International Computers Inc., including but not limited to the customer, authorized user, or other common carriers connected to, or providing service connected to, the service of NEKO or to NEKO International Computers Inc.'s facilities;

b) Interruptions due to the failure or malfunction of non-Company equipment, including service connected to customer provided electric power;

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 15, 2011

PSC 3
TELEPHONE
Page No. 41

Section 2 - GENERAL RULES AND REGULATIONS (cont'd)

2.12 ALLOWANCES FOR INTERRUPTIONS IN SERVICE (cont'd)

- c) interruptions of service during any period in which NEKO is not given full and free access to its facilities and equipment for the purpose of investigating and correcting interruptions;
- d) Interruptions of service during any period when the customer has released service to NEKO for maintenance purposes or for implementation of a customer order for a change in service arrangements;
- e) Interruptions of service due to circumstances or causes beyond the control of NEKO International Computers Inc.

2.13 AUTOMATIC NUMBER IDENTIFICATION

2.13.1 Regulations

NEKO will provide Automatic Number Identification (ANI) associated with an intrastate service, by tariff, to any entity (ANI recipient), only under the following terms and conditions:

- 1) The ANI recipient or its designated billing agent may use or transmit ANI information to third parties for billing and collection, routing, screening, ensuring network performance, and completion of a telephone subscriber's call or transaction, or for performing a service directly related to the telephone subscriber's original call or transaction.
- 2) The ANI recipient may offer to any telephone subscriber with whom the ANI recipient has an established customer relationship, a product or service that is directly related to products or service previously purchased by the telephone subscriber from the ANI recipient.
- 3) The ANI recipient or its designated billing agent is prohibited from utilizing ANI information to establish marketing lists or to conduct outgoing marketing calls, except as permitted by the preceding paragraph, unless the ANI recipient obtains the prior written consent of the telephone subscriber permitting the use of ANI information for such purposes. The foregoing provisions notwithstanding, no ANI recipient or its designated billing agent may utilize ANI information if prohibited elsewhere by law.
- 4) The ANI recipient or its designated billing agent is prohibited from reselling, or otherwise disclosing ANI information to any other third party for any use other than those listed in Provision 1, unless the ANI recipient obtains the prior written consent of the subscriber permitting such resale or disclosure.
- 5) Telephone Corporations must make reasonable efforts to adopt and apply procedures designed to provide reasonable safeguards against the aforementioned abuses of ANI.

2.13.1 Regulations (Cont'd)

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NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 15, 2011

PSC 3
TELEPHONE
Page No. 42

Section 2 - GENERAL RULES AND REGULATIONS (cont'd)

2.13 AUTOMATIC NUMBER IDENTIFICATION (cont'd)

6) Violation of any of the foregoing terms and conditions by any ANI recipient other than a Telephone Corporation shall result, after a determination through the Commission's complaint process, in suspension of the transmission of ANI by the Telephone Corporation until such time as the Commission receives written confirmation from the ANI recipient that the violations have ceased or have been corrected. If the Commission determines that there have been three or more separate violations in a 24 month period, delivery of ANI to the offending party shall be terminated under terms and conditions determined by the Commission.

2.13.2 Terms and Conditions

Violation of any of the foregoing terms and conditions by a Telephone Corporation may result in Commission prosecution of penalty and enforcement proceedings pursuant to Section 24, 25 and 26 of the Public Service Law.

2.14 EMERGENCY/ CRISIS/ DISASTER RESTORATION AND PROVISIONING - TELECOMMUNICATIONS SERVICE PRIORITY

2.14.1 General

a. The Telecommunications Service Priority (TSP) Program is a federal program used to identify and prioritize telecommunications services that support national security or emergency preparedness (NS/EP) missions. NS/EP services are defined as those telecommunications services which are used to maintain a state of readiness or respond to and manage any event or crisis which causes or could cause injury or harm to the population, damage or loss to property, or degrades or threatens the NS/EP posture of the United States. TSP restoration and/or provisioning shall be provided in accordance with Part 64, Appendix A of the Federal Communications Commission's Rules and Regulations (47 C.F.R.), and the "Service Vendor Handbook For The Telecommunications Service Priority (TSP) Program" and the "Service User Manual for the Telecommunications Service Priority (TSP) System" (NCS Manual 3-1-1) (Service User Manual) issued and updated as necessary by the Office of Priority Telecommunications (OPT) of the National Communications System. Any changes to or reissuance of these regulations or manuals supersede tariff language contained herein.

b. The TSP program has two components, restoration and provisioning.

1. A restoration priority is applied to new or existing telecommunications services to ensure restoration before any other services during a service outage. TSP restoration priorities must be requested and assigned before a service outage occurs.

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 15, 2011

PSC 3
TELEPHONE
Page No. 43

Section 2 - GENERAL RULES AND REGULATIONS (cont'd)

2.14 EMERGENCY/ CRISIS/ DISASTER RESTORATION AND PROVISIONING - TELECOMMUNICATIONS SERVICE PRIORITY (cont'd)

2. A provisioning priority is obtained to facilitate priority installation of new telecommunications services during a service outage. Provisioning on a priority basis becomes necessary when an end-user has an urgent requirement for a new NS/EP service that must be installed immediately or by a specific due date that can be met only by a shorter than standard or expedited Company provisioning time frame. As a matter of general practice, existing TSP services will be restored before provisioning new TSP services.

2.14.2 TSP Request Process – Restoration

To request a TSP restoration priority assignment, a prospective TSP user must:

- a. Determine that the user's telecommunications service supports an NS/EP function under one of the following four TSP categories.
 1. National Security Leadership
 2. National Security Posture and U.S. Population Attack Warning
 3. Public Health, Safety, and Maintenance of Law and Order
 4. Public Welfare and Maintenance of National Economic Posture
- a. Identify the priority level to be requested for the telecommunications service. The priority level is determined by the end-user's TSP category and service profile. The service profile defines the user's level of support to the portion of the telecommunications service that the user owns and operates, such as customer premises equipment or wiring. The five levels of priority and seven element groups that define the service profile are contained in the Service User Manual.
- b. Complete the TSP Request for Service Users form (SF 315) available on the National Communications System (NCS) website (<http://tsp.ncs.gov/>).

For non-federal users, have their TSP requests approved by a federal agency sponsor. Non-federal users should contact the OPT, at the NCS website (<http://tsp.ncs.gov/>), for information on identifying a sponsor for TSP requests.

- c. Submit the SF 315 to the OPT.
- d. Upon receipt of the TSP Authorization Code from the OPT, notify NEKO International Computers Inc., and include the TSP Authorization Code in any service order to NEKO requesting restoration of NS/EP services.

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 15, 2011

PSC 3
TELEPHONE
Page No. 44

Section 2 - GENERAL RULES AND REGULATIONS (cont'd)

2.14 EMERGENCY/ CRISIS/ DISASTER RESTORATION AND PROVISIONING - TELECOMMUNICATIONS SERVICE PRIORITY (cont'd)

2.14.3 TSP Request Process – Provisioning

To request a TSP provisioning priority assignment, a prospective TSP user must follow the same steps listed in 2.14.2.a. -- 2.14.2.e above for restoration priority assignment except for the following differences. The user should:

- a. Certify that its telecommunications service is an Emergency service. Emergency services are those that support one of the NS/EP functions listed in 2.14.2.a. above and are so critical that they must be provisioned at the earliest possible time, without regard to cost to the user.
- b. Verify that NEKO cannot meet the service due date without a TSP assignment.
- c. Obtain approval from the end-user's invocation official to request a provisioning priority. Invocation officials are designated individuals with the authority to request TSP provisioning for a telecommunications service, and include the head or director of a federal agency, commander of a unified/specified military command, chief of a military service, commander of a major military command, or state governor.

2.14.4 Responsibilities of the End-User

End-users or entities acting on their behalf must perform the following:

- a. Identify telecommunications services requiring priority.
- b. Request, justify, and revalidate all priority level assignments. Revalidation must be completed every 2 years, and must be done before expiration of the end-user's TSP Authorization Code(s).
- c. Accept TSP services by the service due dates.
- d. Have Customer Premises Equipment (CPE) and Customer Premises Wiring (CPW) available by the requested service due date and ensure (through contractual means or otherwise) priority treatment for CPE and CPW necessary for end-to-end service continuity.
- e. Pay NEKO any authorized costs associated with priority services.
- f. Report to NEKO any failed or unusable services with priority levels.
- g. Designate a 24-hour point of contact for each TSP request and apprise the OPT.

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 15, 2011

PSC 3
TELEPHONE
Page No. 45

Section 2 - GENERAL RULES AND REGULATIONS (cont'd)

2.14 EMERGENCY/ CRISIS/ DISASTER RESTORATION AND PROVISIONING -
TELECOMMUNICATIONS SERVICE PRIORITY (cont'd)

h. Cooperate with the OPT during reconciliation (comparison of NS/EP service information and resolution of any identified discrepancies) and revalidation.

2.14.5 Responsibilities of NEKO International Computers Inc.

NEKO will perform the following:

- a. Provide TSP service only after receipt of a TSP authorization code.
- b. Revoke TSP services at the direction of the end-user or OPT.
- c. Ensure that TSP Program priorities supersede any other telecommunications priority that may be provided (other than control services and order wires).
- d. Designate a 24-hour point of contact to receive reports of TSP service outages from TSP service users.
- e. Designate a 24-hour point of contact to coordinate TSP processes with the OPT.
- f. Confirm completion of TSP service order activity to the OPT.
- g. Participate in reconciliation of TSP information at the request of the OPT.
- h. Ensure that all subcontractors complete reconciliation of TSP information with the service vendor.
- i. Ensure that other carriers supplying underlying facilities are provided information necessary to implement priority treatment of facilities that support NS/EP services.
- j. Assist in ensuring that priority level assignments of NS/EP services are accurately identified "end-to-end" by providing to subcontractors and interconnecting carriers the restoration priority level assigned to a service.
- k. Disclose content of the NS/EP TSP database only as may be required by law.
- l. Comply with regulations and procedures supplemental to and consistent with guidelines issued by the OPT.

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 15, 2011

PSC 3
TELEPHONE
Page No. 46

Section 2 - GENERAL RULES AND REGULATIONS (cont'd)

2.14 EMERGENCY/ CRISIS/ DISASTER RESTORATION AND PROVISIONING - TELECOMMUNICATIONS SERVICE PRIORITY (cont'd)

2.14.6. Preemption

When spare facilities are not available, it may be for NEKO to preempt the facilities required to provision or restore a TSP service. When preemption is necessary, non-TSP services may be preempted based on NEKO International Computers Inc.'s best judgment. If no suitable spare or non-TSP services are available, NEKO may preempt an existing TSP service to restore a TSP service with a higher restoration priority assignment. When preemption is necessary, prior consent of the service user whose service will be preempted is not required; however, NEKO will make every reasonable effort to notify the preempted customer of the action to be taken each subscribed circuit as follows:

a. Physical path information will be provided by reference to the latitude and longitude coordinates of suitable points along the circuit's path (e.g., cable entrances to buildings, manholes, riser poles, cross boxes, carrier equipment cabinets, and other circuit access points in the outside plant of the carrier) so as to allow the customer to ascertain with a reasonable degree of accuracy the actual physical path of each subscribed circuit.

b. Physical path information for newly provisioned subscribed circuits is to be available to the customer within 5 business days after the circuit has been installed, and within 15 business days for existing, in-place subscribed circuits.

c. Any planned moves, changes, or rearrangements that affect the physical path of a subscribed circuit are to be communicated at least 24 hours in advance to the customer, and information related to a move, change, or rearrangement that was as a result of unplanned activity is to be provided within 24 hours of the change.

d. Updated information regarding the revised physical path of subscribed circuits would be available to the customer within 5 business days for planned actions, and within 15 business days for unplanned activities.

e. Provision of the service would be suspended altogether in the instance of a major telephone outage. Once restored to service, current physical path information for a subscribed circuit would be developed and made available to the customer within ninety days of the restoration of service.

f. The carrier must establish a secure database or other means that would allow the customer to obtain information of the physical path for only its subscribed circuits, subject to appropriate authentication and authorization. Where practicable, the information should be made available on a 24 hour by seven day basis.

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 15, 2011

PSC 3
TELEPHONE
Page No. 47

Section 2 - GENERAL RULES AND REGULATIONS (cont'd)

2.15 Critical Facilities Administration (CFA)

2.15.1. Program Overview

a. Facilities-based carriers are responsible to provide data on the physical path of qualified circuits to customers who request such information. Such carriers are required to maintain facilities associated with qualified circuits in such a manner as to ensure that notification of a change in the physical routing of a qualifying circuit is communicated quickly to the affected customer, and the physical path data promptly updated. Such carriers will maintain the data and establish appropriate methods of identification and authentication to secure the data and restrict access by each customer to information relative to that customer's qualifying circuits.

b. Customers are required to demonstrate for each qualifying circuit that the circuit has been registered under the federal Telecommunications Service Priority program in order to participate.

2.15.2. Customer Obligations

Customers participating under the Critical Facilities Administration program will be required to:

a. Identify critical facilities by enrolling circuits in the federal Telecommunications Service Priority program, and demonstrating the sponsorship of a federal agency supporting the designation of those circuits as qualifying under the federal Telecommunications Service Priority program. Such circuits will be referred to as "qualifying circuits."

b. Subscribe to the Critical Facilities Administration service offered by their carrier, and identify which qualifying circuits it wishes to enroll in the service. Such circuits will be referred to as "subscribed circuits."

2.15.3. Carrier Obligations

Facilities-based carriers will be obligated to identify the physical path of

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 15, 2011PSC 3
TELEPHONE
Page No. 48

Section 2 - GENERAL RULES AND REGULATIONS (cont'd)

2.15 Critical Facilities Administration (CFA) (cont'd)

2.15.4 Rates

Rates for CFA are based upon the time required to collect the circuit path data. NEKO will give the customer a good faith estimate of the time period needed to perform the requested service. The customer will be billed those charges, along with the tariff charges established by any connecting carrier for the service.

	Minimum	Maximum	Actual
Per Hour	\$75.00	\$675.00	\$325.00

A. TELEPHONE SURCHARGES

Gross Revenue Tax Surcharge

The Gross Revenue Tax Surcharge rates to be charged are as follows:

Bill Date Period	Gross Revenue Tax Surcharge
January 1, 2011-	0.08875%

A. TELEPHONE SURCHARGES

Surcharge for State Gross Income and Gross Earnings Taxes

Local Utility Gross Revenue Taxes

Tax District Locality Code	Surcharge Percentage
Cities	2.35 %
Villages	2.35 %

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 15, 2011

PSC 3
TELEPHONE
Page No. 49

SECTION 3 - CONNECTION CHARGES

3.1 CONNECTION CHARGE

3.1.1 General

The Connection Charge is a nonrecurring charge which applies to the following: (a) the installation of a new service; (b) the transfer of an existing service to a different location; (c) a change from one class of service to another at the same or a different location; or (d) restoral of service after suspension or termination for nonpayment. Connection Charges are listed with each service to which they apply.

3.1.2 Exceptions to the Charge

- a. No charge applies for a change to a service for which a lower monthly rate applies, made within 90 days after any general rate increase, if a lower grade of service is offered in the customer's exchange.
- b. No charge applies for one change in the class of residence service, provided that the change is ordered within 90 days of the initial connection of the customer's exchange service.
- c. NEKO may from time to time waive or reduce the charge as part of a promotion. See Section 5.2.

Section 3 - CONNECTION CHARGES (cont'd)

3.2 RESTORAL CHARGE

A restoral charge applies each time a service is reconnected after suspension or termination for nonpayment but before cancellation of the service, as deemed in Section 1 of this Tariff.

	Business	Residence
Minimum:	\$ 5.00	\$ 5.00
Maximum:	\$ 40.00	\$40.00
Actual	\$ 40.00	\$ 25.00

3.3 MOVES, ADDS AND CHANGES

NEKO alone may make changes in the location of its lines and equipment. When it is found that a move or change of such lines or equipment has been made by others, the Connection Charge for the underlying service will apply as if the work had been done by NEKO International Computers Inc.

The customer will be assessed a charge for any move, add or change of a Company service. Move, Add and Change are defined as follows:

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 15, 2011

PSC 3
TELEPHONE
Page No. 50

Section3 - CONNECTION CHARGES (cont'd)

3.3 MOVES, ADDS AND CHANGES (cont'd)

Move: The disconnection of existing equipment at one location and reconnection of the same equipment at a new location in the same building or in a different building on the same premises.

Add: The addition of a vertical service to existing equipment and/or service at one location.

Change: Change - including rearrangement or reclassification - of existing service at the same location.

Residence Charge per:	Move	Add	Change
Minimum:	\$45.00	\$ 45.00	\$45.00
Maximum:	\$145.00	\$145.00	\$145.00
Actual	\$145.00	\$145.00	\$125.00
Business Charge per:	Move	Add	Change
Minimum:	\$ 55.00	\$ 55.00	\$ 55.00
Maximum:	\$340.00	\$340.00	\$340.00
Actual	\$340.00	\$340.00	\$250.00

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NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 15, 2011

PSC 3
TELEPHONE
Page No. 51

Section3 - CONNECTION CHARGES (cont'd)

3.4 CHARGES ASSOCIATED WITH PREMISES VISIT

Trouble Isolation Charge

When a visit to the customer's premises is necessary to isolate a problem reported to NEKO but identified by NEKO International Computers Inc.'s technician as attributable to customer-provided equipment or inside wire, a separate charge applies in addition to all other charges for the visit.

	Minimum	Maximum	Actual
Per Premises Visit, Residence:	\$10.00	\$50.00	\$50.00
Per Premises Visit, Business:	\$10.00	\$50.00	\$50.00

3.5 PRIMARY INTEREXCHANGE CARRIER CHANGE CHARGE

Customers may be presubscribed to the carrier of their choice for both interLATA and intraLATA service. The customer will incur a charge each time there is a change in the long distance carrier associated with the customer's intraLATA or interLATA service after the initial installation of service.

Minimum:	\$ 0.00
Maximum:	\$ 5.00
Actual	\$ 5.00

3.6 PICC CHARGE

3.6.1 Unless otherwise specified, Service Order, PICC, EUCL and other generally applicable charges apply. Currently, the matter is before ALJ Stein and parties as part of Phase III of the USF Proceeding (Case 09-M-0527 and Case 09-C-0743).

3.6.2 PICC RATES: TBD

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 15, 2011

PSC 3
TELEPHONE
Page No. 52

CONTENTS

SECTION 4 - INTRALATA TOLL USAGE AND MILEAGE CHARGES

Page

4.1	General	1
4.1.1	Description	
4.1.2	Classes of Calls	
4.2	Timing of Calls	
4.3	Time Periods Defined	
4.4	Regulations and Computation of Mileage	
4.4.1	Originating Rate Center	
4.4.2	Terminating Rate Center	
4.4.3	Calculation of Mileage	
4.5	Call Charges	
4.5.1	Usage Charges	
4.5.2	Per Call Service Charges	

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 15, 2011

PSC 3
TELEPHONE
Page No. 53

Section 4 - INTRALATA TOLL USAGE AND MILEAGE CHARGES (cont'd)

4.1 GENERAL

4.1.1 Description

IntraLATA toll service is furnished for communication between telephones in different local calling areas within a particular LATA in accordance with the regulations and schedules of charges specified in this tariff. The toll service charges specified in this section are in payment for all service furnished between the calling and called telephone, except as otherwise provided in this Tariff.

IntraLATA toll calling includes the following types of calls: direct dialed, calling card, collect, 3rd number billed, special toll billing, requests to notify of time and charges, person to person calling and other station to station calls.

4.1.2 Classes of Calls

Service is offered as two classes: station to station calling and person to person calling.

- a. Station to Station Service is that service where the person originating the call dials the telephone number desired or gives NEKO operator the telephone number of the desired telephone station or system.
- b. Person to Person Service is that service where the person originating the call specifies to NEKO operator a particular person to be reached, a particular mobile unit to be reached, or a particular station, department or office to be reached. The call remains a person to person call when, after the telephone, mobile telephone, or PBX system has been reached and while the connection remains established, the person originating the call requests or agrees to talk to any person other than the person specified, or to any other agreed upon alternate.

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 15, 2011

PSC 3
TELEPHONE
Page No. 54

Section 4 - INTRALATA TOLL USAGE AND MILEAGE CHARGES (cont'd)

4.2 TIMING OF CALLS

4.2.1 Unless otherwise indicated, all calls are timed in one minute increments and all calls which are fractions of a minute are rounded up to the next whole minute.

4.2.2 For station to station calls, call timing begins when a connection is established between the calling telephone and the called telephone station.

4.2.3 For person to person calls, call timing begins when connection is established between the calling person and the particular person, station or mobile unit specified or an agreed alternate.

4.2.4 Call timing ends when the calling station "hangs up," thereby releasing the network connection. If the called station "hangs up" but the calling station does not, chargeable time ends when the network connection is released either by automatic timing equipment in the telephone network or by NEKO operator.

4.2.5 Calls originating in one time period as defined in Section 4.3 and terminating in another will be billed the rates in effect at the beginning of each minute.

4.3 TIME PERIODS DEFINED

Unless otherwise indicated in this Tariff, the following time periods apply.

4.3.1 Peak: 7:00 a.m. to, but not including, 7:00 p.m. - Monday through Friday

4.3.2 Off-Peak: 7:00 p.m. to, but not including, 7:00 a.m. - Sunday through Friday
All day Saturday and Sunday All Holidays

4.3.3 Holidays include Christmas, New Year's Day, Thanksgiving, Independence Day, and Labor Day.

4.3.4 All times refer to local time.

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 15, 2011

PSC 3
TELEPHONE
Page No. 55

Section 4 - INTRALATA TOLL USAGE AND MILEAGE CHARGES (cont'd)

4.4 REGULATIONS AND COMPUTATION OF MILEAGE

Calls for which rates are mileage sensitive are rated on the airline distance between the originating rate center and the terminating rate center.

4.4.1 Originating Rate Center

A customer's primary local exchange number includes an NXX code that is associated with a specific rate center. The originating point of all calls charged to that customer's account shall be the location of the customer's rate center.

4.4.2 Terminating Rate Center

The terminating point for all calls shall be the location of the local rate center associated with the called number.

4.4.3 Calculation of Mileage

Usage charges for all mileage sensitive products are based on the airline distance between serving wire centers associated with the originating and terminating points of the call. The serving wire centers of a call are determined by the area codes and exchanges of the origination and destination points.

The distance between any two rate centers is determined as follows:

4.4.3 Calculation of Mileage (cont'd)

Airline mileage, where mileage is the basis for rating calls, is obtained by using the "V" and "H" coordinates assigned to each rate center and contained in NECA FCC Tariff No. 4 or successor tariffs. To determine the airline distance between any two locations, proceed as follows:

- a. Obtain the "V" and "H" coordinates for each location. The "V" coordinate is the first four digits in the "VH" column. The "H" coordinate is the next four digits.
- b. Obtain the difference between the "V" coordinates of each of the locations. Obtain the difference between the "H" coordinates.
- c. Square each difference obtained in step b., above.
- d. Add the square of the "V" difference and the "H" difference obtained in step c., above.

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 15, 2011

PSC 3
TELEPHONE
Page No. 56

Section 4 - INTRALATA TOLL USAGE AND MILEAGE CHARGES (cont'd)

4.4 REGULATIONS AND COMPUTATION OF MILEAGE (cont'd)

- e. Divide the sum of the square by 10. Round to the next higher whole number if any fraction is obtained.
- f. Obtain the square root of the whole number result obtained above. Round to the next higher whole number if any fraction is obtained. This is the airline mileage.

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

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 15, 2011

PSC 3
TELEPHONE
Page No. 57

Section 4 - INTRALATA TOLL USAGE AND MILEAGE CHARGES (cont'd)

4.5 CALL CHARGES

Rates are based on the duration of the call as measured according to Section 4.2 above, time of day rate period of the call as described in Section 4.3 and the airline mileage between points of the call as described in Section 4.4. In addition, where live or automated operator assistance is required for call completion or billing, a per call service applies.

Charges for all classes of calls may be to the calling station, to the called station when the called party agrees to accept the charges, to an authorized telephone number which is not the called station or the calling station (3rd number billing), or to an authorized calling card.

4.5.1 Usage Charges

Minimum:

Rates may be reduced selectively and in varying amounts, down to incremental cost, on one day's notice to customers and the Public Service Commission.

Maximum:

Mileage	Peak		Off-Peak	
	First Minute	Each Minute	Each Additional Minute	First Additional Minute
0 - 8	\$0.10	\$0.06	\$0.10	\$0.06
9 - 13	\$0.20	\$0.10	\$0.20	\$0.10
Over 13	\$0.25	\$0.15	\$0.25	\$0.15

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NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 15, 2011

PSC 3
TELEPHONE
Page No. 58

Section 4 - INTRALATA TOLL USAGE AND MILEAGE CHARGES (cont'd)

4.5 CALL CHARGES (cont'd)

4.5.2 Per Call Service Charges

The following service charges apply to intra LATA toll calls for which live or automated operator assistance is provided for call completion and/or billing.

	Minimum	Maximum	Actual
Customer Dialed Calling Card	\$0.01	\$0.60	\$0.50
Person to Person	\$0.01	\$3.75	\$2.50
3rd Number Billed	\$0.01	\$1.60	\$1.25
All other Operator Assistance	\$0.01	\$1.25	\$1.25

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 15, 2011

PSC 3
TELEPHONE
Page No. 59

CONTENTS

SECTION 5 - SUPPLEMENTAL SERVICES

- 5.1. Custom Calling Service
 - 5.1.1 General
 - 5.1.2 Description of Features
 - 5.1.3 Rates and Charges
- 5.2 CLASS Services
 - 5.2.1 General
 - 5.2.2 Description of Features
 - 5.2.3 Rates and Charges
- 5.3 Centrex Service Features
 - 5.3.1 General
 - 5.3.2 Description of Features
 - 5.3.3 Rates and Charges
- 5.4 Service and Promotional Trials
 - 5.4.1 General
 - 5.4.2 Regulations
- 5.5 Busy Verification and Interrupt Service
 - 5.5.1 General
 - 5.5.2 Rate Application
 - 5.5.3 Rates
- 5.6 Trap Circuit Service
 - 5.6.1 General
 - 5.6.2 Regulations
 - 5.6.3 Rates
- 5.7 Directory Assistance Service
 - 5.7.1 General
 - 5.7.2 Regulations
 - 5.7.3 Rates
- 5.8 Local Operator Service

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 15, 2011

PSC 3
TELEPHONE
Page No. 60

CONTENTS (cont'd)

SECTION 5 - SUPPLEMENTAL SERVICES (cont'd)

5.9 Stand Alone Voice Mail Service

5.9.1 Description

5.9.2 Recurring and Nonrecurring Charges

5.10 Blocking Service

5.10.1 General

5.10.2 Regulations

5.10.3 Rates and Charges

5.11 Customized Number Service

5.11.1 General

5.11.2 Conditions

5.11.3 Rates

5.12 Customer Requested Service Suspension

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 15, 2011

PSC 3
TELEPHONE
Page No. 61

SECTION 5 - SUPPLEMENTAL SERVICES

5.1 CUSTOM CALLING SERVICE

5.1.1 General

The features in this section are made available on an individual basis or as part of multiple feature packages. All features are provided subject to availability; features may not be available with all classes of service. Transmission levels may not be sufficient in all cases.

5.1.2 Description of Features

a. Three Way Calling/Call Hold

The Three Way Calling feature allows a customer to add a third party to an existing two-way call and form a 3-way call. The call must have been originated from outside the station group and terminate to a station within the station group. The Call Hold feature allows a customer to put any in-progress call on hold by flashing the switchhook and dialing a code. This frees the line to allow the customer to make an outgoing call to another number. Only one call per line can be on hold at a time. The third party cannot be added to the original call.

b. Call Forwarding

Call Forwarding, when activated, redirects attempted terminating calls to another customer-specific line. The customer may have to activate and deactivate the forwarding function and specify the desired terminating telephone number during each activation procedure. Call originating ability is not affected by Call Forwarding.

The calling party is billed for the call to the called number. If the forwarded leg of the call is chargeable, the customer with the Call Forwarding is billed for the forwarded leg of the call.

Call Forwarding - Busy automatically reroutes an incoming call to a customer pre-designated number when the called number is busy.

Call Forwarding - Don't Answer automatically reroutes an incoming call to a customer pre-designated number when the called number does not answer within the number of rings programmed by NEKO International Computers Inc..

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 15, 2011

PSC 3
TELEPHONE
Page No. 62

SECTION 5 - SUPPLEMENTAL SERVICES (cont'd)

5.1 CUSTOM CALLING SERVICE (cont'd)

5.1.2 Description of Features (cont'd)

b. Call Forwarding (cont'd)

Call Forwarding - Variable allows the customer to choose to reroute incoming calls to another specified telephone number. The customer must activate and deactivate this feature.

c. Call Waiting/Cancel Call Waiting

Call Waiting provides a tone signal to indicate to a customer already engaged in a telephone call that a second caller is attempting to dial in. It will also permit the customer to place the first call on hold, answer the second call and then alternate between both callers. Cancel Call Waiting (CCW) allows a Call Waiting (CW) customer to disable CW for the duration of an outgoing telephone call. CCW is activated (i.e., CW is disabled) by dialing a special code prior to placing a call, and is automatically deactivated when the customer disconnects from the call.

d. Distinctive Ringing

This feature enables a user to determine the source of an incoming call from a distinctive ring. The user is provided with up to two additional telephone numbers.

e. Regular Multiline Hunting

This feature is a line hunting arrangement that provides sequential search of available numbers within a multiline group.

f. Speed Calling

This feature allows a user to dial selected numbers using one or two digits. Up to eight numbers (single digit, or thirty numbers with two digits) can be selected.

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 15, 2011

PSC 3
TELEPHONE
Page No. 63

SECTION 5 - SUPPLEMENTAL SERVICES (cont'd)

5.1 CUSTOM CALLING SERVICE (cont'd)

5.1.3 Rates and Charges

.1 Monthly Rates

Maximum and minimum rates for this service are located in Section 6, Residential Network Switched Service, and Section 7, Business Network Switched Service.

.2 Connection Charges

Connection charges may apply when a customer requests connection to one or more custom calling features. Orders requested for the same customer account made at the same time for the same premises will be considered one request. These charges may not apply if the features are ordered at the same time as other work for the same customer account at the same premises.

Minimum:	\$00.00
Maximum:	\$20.00
Actual	\$20.00

.3 Trial Period

NEKO may elect to offer a free or reduced rate trial of any new custom calling feature(s) to prospective customers within 90 days of the establishment of the new feature. See 5.4, Service and Promotional Trials, below.

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 15, 2011

PSC 3
TELEPHONE
Page No. 64

SECTION 5 - SUPPLEMENTAL SERVICES (cont'd)

5.2 CLASS SERVICES

5.2.1 General

The features in this section are made available on an individual basis or as part of multiple feature packages. All features are provided subject to availability; features may not be available with all CLASS services. Transmission levels may not be sufficient in all cases.

5.2.2 Description of Features

a. Call ID

The Call ID feature allows a customer to see a caller's name and number previewed on a display screen before the call is answered allowing a customer to prioritize and or screen incoming calls. Call ID records the name, number, date and time of each incoming call - including calls that aren't answered by the customer. Call ID service requires the use of specialized CPE not provided by NEKO International Computers Inc. It is the responsibility of the customer to provide the necessary CPE.

b. Automatic Redial

The Automatic Redial feature allows a customer to automatically redial the last number dialed. This is accomplished by the customer activating a code. The network periodically tests the busy/free status of the called line for up to 30 minutes until both lines are found free and then redials the call for the customer.

The Automatic Redial feature also allows customers, having reached a busy number, to dial a code before hanging up. Automatic Redial feature then continues to try the busy number for up to 30 minutes until it becomes free. Once the busy line is free the call is automatically redialed and the customer is notified of the connected call via a distinctive ring.

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 15, 2011

PSC 3
TELEPHONE
Page No. 65

SECTION 5 - SUPPLEMENTAL SERVICES (cont'd)

5.2 CLASS SERVICES (cont'd)

5.2.2 Description of Features (cont'd)

a. Automatic Redial (cont'd)

The following types of calls cannot be Automatically Redialed:

- b. Calls to 800 Service numbers
- c. Calls to 900 Service numbers
- d. Calls preceded by an interexchange carrier access code
- e. International Direct Distance Dialed calls
- f. Calls to Directory Assistance
- g. Calls to 911

h. Automatic Recall

The Automatic Recall stores the number of the most recent incoming call (including unanswered incoming calls) to a customer's number. This allows a customer to dial back any missed or unanswered telephone calls.

i. Customer Originated Trace

Customer Originated Trace allows customers to key in a code that alerts the network to trace the last call received. The traced telephone number is automatically sent to NEKO for storage for a limited amount of time and is retrievable by legally constituted authorities upon proper request by them. By contacting NEKO the customer can use this application to combat nuisance calls.

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 15, 2011

PSC 3
TELEPHONE
Page No. 66

SECTION 5 - SUPPLEMENTAL SERVICES (cont'd)

5.2 CLASS SERVICES (cont'd)

5.2.3 Rates and Charges

5.2.3.1 Monthly Rates

Maximum and minimum rates for this service are located in Section 6, Residential Network Switched Service, and Section 7, Business Network Switched Service.

5.2.3.2 Connection Charges

Connection charges may apply when a customer requests connection to one or more features. Orders requested for the same customer account made at the same time for the same premises will be considered one request. These charges may not apply if the features are ordered at the same time as other work for the same customer account at the same premises.

Minimum: \$00.00

Maximum: \$20.00

Actual \$20.00

5.2.3.3 Trial Period

NEKO may elect to offer a free or reduced rate trial of any new CLASS feature(s) to prospective customers within 90 days of the establishment of the new feature. See 5.4, Service and Promotional Trials, below.

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 15, 2011

PSC 3
TELEPHONE
Page No. 67

SECTION 5 - SUPPLEMENTAL SERVICES (cont'd)

5.3 CENTREX SERVICE FEATURES

5.3.1 General

The features in this section are made available on an individual basis or as part of multiple feature packages. All features are provided subject to availability; features may not be available with all classes of service. Transmission levels may not be sufficient in all cases.

5.3.2 Description of Features

a. Camp On

This feature allows the switch to observe that a wanted line is busy, wait until it is free, then automatically and immediately connect the calling line that has been waiting.

b. Call Pickup

This feature allows a user to answer any call within an associated preset pickup group. If more than one line in the pickup group has an unanswered incoming call, the call to be answered is selected by the switching system. Call Pickup answers a call that has been directed to another station within the same preset Call Pickup group.

c. Call Transfer - All Calls

Call Transfer allows a station user to transfer an established call to another station. The station from which the call is transferred will be assessed any long distance charges incurred as a result of the transfer.

d. Directed Call Pickup with Barge-In

This feature answers calls directed to a specific line from any other telephone line in the user group.

e. Directed Call Pickup without Barge-In

This feature is identical to the Directed Call Pickup with Barge-In except, if the line being picked up has already been answered, the party dialing the pickup code is routed to reorder (i.e., fast busy) rather than permitted to barge in on the established connection and create a three-way call.

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 15, 2011

PSC 3
TELEPHONE
Page No. 68

SECTION 5 - SUPPLEMENTAL SERVICES (cont'd)

5.3 CENTREX SERVICE FEATURES (cont'd)

5.3.2 Description of Features (cont'd)

e. Circular Hunting

This feature (similar to regular hunting) is a line hunting arrangement that allows all lines in a multi-line hunt group (MLHG) to be tested for busy, regardless of the point of entry into the group. When a call is to a line in a MLHG, a regular hunt is performed starting at the station associated with the dialed number. It continues to the last station in the MLHG, then proceeds to the first station in the group and continues to hunt sequentially through the remaining lines in the group. Busy tone is returned if the original called station is reached without finding a station that is idle.

f. Series Completion

This feature is a form of hunting similar to the multiline hunt group hunting and the Call Forwarding Busy Line feature. It allows calls to be made to a busy directory number to be routed to another specified directory number. The series completion hunt begins with the originally dialed member of the series completion group, and searches for an idle directory number from the list of directory numbers.

g. Account Codes

This feature adds an account number (code) to an Automatic Message Accounting (AMA) and/or Message Detail Recording (MDR) record for assigning customer charges. The number of digits in a customer's account code group will be defined by NEKO International Computers Inc..

h. Terminal Group and Station Restriction

This feature defines a station's network access capability either individually within a Centrex group or for the group as a whole. It defines the Centrex group and what level of access a station will have; i.e., intragroup only, toll restriction, etc.

i. Uniform Call Distribution

This feature is a hunting arrangement that assigns incoming calls uniformly among the stations in the group.

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 15, 2011

PSC 3
TELEPHONE
Page No. 69

SECTION 5 - SUPPLEMENTAL SERVICES (cont'd)

5.3 CENTREX SERVICE FEATURES (cont'd)

5.3.3 Rates and Charges

5.3.4 Monthly Rates

Maximum and minimum rates for this service are located in Section 6, Residential Network Switched Service, and Section 7, Business Network Switched Service.

5.3.5 Connection Charges

Connection charges may apply when a customer requests connection to one or more features. Orders requested for the same customer account made at the same time for the same premises will be considered one request. These charges may not apply if the features are ordered at the same time as other work for the same customer account at the same premises.

Minimum: \$00.00

Maximum: \$20.00

Actual \$20.00

5.3.6 Trial Period

NEKO may elect to offer a free or reduced rate trial of any new Centrex feature(s) to prospective customers within 90 days of the establishment of the new feature. See 5.4, Service and Promotional Trials, below.

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 15, 2011

PSC 3
TELEPHONE
Page No. 70

SECTION 5 - SUPPLEMENTAL SERVICES (cont'd)

5.4 SERVICE AND PROMOTIONAL TRIALS

5.4.1 General

NEKO may establish temporary promotional programs wherein it may waive or reduce nonrecurring or recurring charges, to introduce a present or potential customer to a service not previously subscribed to by the customer.

5.4.2 Regulations

- a. Appropriate notification of the Trial will be made to all eligible customers and to the Commission. Appropriate notification may include direct mail, bill inserts, broadcast or print media, direct contact or other comparable means of notification.
- b. During a Service Trial, the service(s) is provided automatically to all eligible customers, except those customers who choose not to participate. Customers will be offered the opportunity to decline the trial service both in advance and during the trial. A customer can request that the designated service be removed at any time during the trial and not be billed a recurring charge for the period that the feature was in place. At the end of the trial, customers that do not contact NEKO to indicate they wish to retain the service will be disconnected from the service at no charge.
- c. During a Promotional Trial, the service is provided to all eligible customers who ask to participate. Customers will be notified in advance of the opportunity to receive the service in the trial for free. A customer can request that the service be removed at any time during the trial and not be billed a recurring charge for the period that the service was in place. At the end of the trial, customers that do not contact NEKO will be disconnected from the service.
- d. Customers can subscribe to any service listed as part of a Promotional Trial and not be billed the normal Connection Charge. The offering of this trial period option is limited in that a service may be tried only once per customer, per premises.
- e. NEKO retains the right to limit the size and scope of a Promotional Trial.

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 15, 2011

PSC 3
TELEPHONE
Page No. 71

SECTION 5 - SUPPLEMENTAL SERVICES (cont'd)

5.5 BUSY VERIFICATION AND INTERRUPT SERVICE

5.5.1 General

Upon request of a calling party, NEKO will verify a busy condition on a called line. An operator will determine if the line is clear or in use and report to the calling party. In addition, the operator will intercept an existing call on the called line if the calling party indicates an emergency and requests interruption.

5.5.2 Rate Application

a. A Verification Charge will apply when:

1. The operator verifies that the line is busy with a call in progress, or
2. The operator verifies that the line is available for incoming calls.

b. Both a Verification Charge and an Interrupt Charge will apply when the operator verifies that a called number is busy with a call in progress and the customer requests interruption. The operator will interrupt the call advising the called party of the name of the calling party and the called party will determine whether to accept the interrupt call. Charges will apply whether or not the called party accepts the interruption.

c. No charge will apply when the calling party advises that the call is from an official public emergency agency.

5.5.3 Rates

	Minimum	Maximum	Actual
Verification Charge, each request	\$ 0.01	\$5.00	\$5.00
Interrupt Charge, each request	\$ 0.01	\$5.00	\$5.00

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NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 15, 2011

PSC 3
TELEPHONE
Page No. 72

SECTION 5 - SUPPLEMENTAL SERVICES (cont'd)

5.6 TRAP CIRCUIT SERVICE

5.6.1 General

Trap Circuit Service is designed to allow the customer to control the release of an incoming call so that in situations involving emergency or nuisance calls, calls may be held and traced.

5.6.2 Regulations

- a. This service is provided when there is a continuing requirement for the identification of the calling party in cases involving nuisance calls or emergency situations or other situations involving law enforcement or public safety.
- b. The customer shall be required to sign a written request for this service. By signing the request the customer shall release NEKO from any liability, and the customer agrees to indemnify and hold NEKO harmless from any liability it may incur in providing this service. NEKO may require the recommendation of an appropriate law enforcement agency prior to providing this service. Any information obtained by NEKO in the tracing of a call will be provided only to the law enforcement agency designated. The only exception to this will be emergency situations such as fire, serious illness or other similar situations, in which case the appropriate agency will be notified.
- c. The equipment required to provide this service cannot be operated in all central offices. The service is restricted to locations where facilities permit.
- d. NEKO makes no guarantee concerning the tracing and identification of any call when the service is provided. NEKO will furnish the service only on the express condition that no liability shall attach to it for any reason arising out of the provision of the service.

5.6.3 Rates

Per request,

Minimum: \$ 0.01

Maximum: \$ 5.00

Actual 5.00

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NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 15, 2011

PSC 3
TELEPHONE
Page No. 73

SECTION 5 - SUPPLEMENTAL SERVICES (cont'd)

5.7 DIRECTORY ASSISTANCE SERVICE

5.7.1 General

A customer may obtain assistance, for a charge, in determining a telephone number by dialing Directory Assistance Service. A customer can also receive assistance by writing NEKO with a list of names and addresses for which telephone numbers are desired.

5.7.2 Regulations

A Directory Assistance Charge applies for each telephone number, area code, and/or general information requested from the Directory Assistance operator except as follows:

- a. Calls from coin telephones, including COCOTS.
- b. Requests for telephone numbers of non-published service.
- c. Requests in which the Directory Assistance operator provides an incorrect number. The customer must inform NEKO of the error in order to receive credit.
- d. Requests from individuals with certified visual or physical handicaps in which the handicap prevents the use of a local directory. Individuals must be certified in accordance with the terms outlined under "Handicapped Person" in Section 10 of this Tariff, up to a maximum of 50 requests per month.

5.7.3 Rates

Unless one of the exceptions listed above applies, the charges as shown below apply for each request made to the Directory Assistance operator:

Minimum: \$0.35

Maximum: \$3.50

Actual: \$3.50

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 15, 2011

PSC 3
TELEPHONE
Page No. 74

SECTION 5 - SUPPLEMENTAL SERVICES (cont'd)

5.8 LOCAL OPERATOR SERVICE

Local calls may be completed or billed with the live or mechanical assistance by NEKO International Computers Inc.'s operator center. Calls may be billed collect to the called party, to an authorized 3rd party number, to the originating line, or to a valid authorized calling card. Local calls may be placed on a station to station basis or to a specified party (see Person to Person), or designated alternate. Usage charges for local operator assisted calls are those usage charges that would normally apply to the calling party's service. Where no local charge applies (flat rate service), the usage charge is \$5.00. In addition to usage charges, an operator assistance charge applies to each call:

	Minimum	Maximum	Actual
Local Operator Assistance, per call:	\$.35	\$3.50	\$3.50

5.9 STAND ALONE VOICE MAIL SERVICE

5.9.1 Description

Stand Alone Voice Mail Service is offered to a customer when a physical Service Line is not necessary. The customer must access Voice Mail through the use of other network access service provided by NEKO or other telecommunications common carriers. Such access, including applicable local usage and toll charges, is the responsibility of the Voice Mail Service customer. Voice mail that is offered in conjunction with line-based service is offered pursuant to the terms specified in the applicable section of this tariff pertaining to the associated line-based service.

5.9.2 Recurring and Nonrecurring Charges

In addition to the nonrecurring charges listed below, service order charges apply per main billing account as described in Section 3 of this tariff. Service is offered on a month to month basis or the customer may choose to commit to a minimum service term of twelve months. A twelve month service term is billed in advance. Service will automatically renew at the end of each twelve month term. Renewal charges will be billed in the eleventh month of the term. Twelve month service will be automatically converted to month to month service if the recurring charge is not paid by the end of the first full month of the new service term. Service may be canceled at any time prior to the first month of the new service term.

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 15, 2011

PSC 3
TELEPHONE
Page No. 75

SECTION 5 - SUPPLEMENTAL SERVICES (cont'd)

5.9 STAND ALONE VOICE MAIL SERVICE (cont'd)

Per Individual Mail address (up to 2 Mail Addresses):

	Residence Minimum	Maximum	Actual	Business Minimum	Maximum	Actual
Nonrecurring Charge	\$1.00	\$20.00	\$15.00	\$1.00	\$20.00	\$15.00

Recurring Charges:

- Month to Month	\$1.00	\$10.00	\$10.00	\$5.00	\$25.00	\$25.00
- Twelve Months	\$25.00	\$250.00	\$250.00	\$25.00	\$250.00	\$250.00

Over 2 Mail Addresses: individual cases basis

5.10 BLOCKING SERVICE

5.10.1 General

Blocking service is a feature that permits customers to restrict access from their telephone line to various discretionary services. The following blocking options are available to residential and business customers:

- a. 900, 700 Blocking - allows the subscriber to block all calls beginning with the 900 and 700 prefixes (i.e. 900-XXX-XXXX) from being placed.
- b. 900, 700, 333 (Rochester LATA, only), 396, 540, 550, 551 (Syracuse LATA, only), 770 (NY Metro LATA, only), 910, 920, 970, 971, 974 & 976 Blocking - allows the subscriber to block all calls beginning with the above prefixes from being placed.
- c. Third Number Billed and Collect Call Restriction - provides the subscriber with a method of denying all third number billed and collect calls to a specific telephone number provided the transmitting operator checks their validation data base.
- d. Toll Restriction (1+ and 0+ Blocking) - provides the subscriber with local dialing capabilities but blocks any customer-dialed call that has a long distance charge associated with it.

Toll Restriction will not block the following types of calls: 911 (Emergency), 1 + 800 (Toll Free), and operator assisted toll calls.

- e. Toll Restriction Plus - provides subscribers with Toll Restriction, as described in 1.d. of this Section, and blocking of 411 calls.

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 15, 2011

PSC 3
TELEPHONE
Page No. 76

SECTION 5 - SUPPLEMENTAL SERVICES (cont'd)

5.10 BLOCKING SERVICE (cont'd)

- f. Direct Inward Dialing Blocking (Third Party and Collect Call) - provides business customers who subscribe to DID service to have Third Party and Collect Call Blocking on the number ranges provided by NEKO International Computers Inc.

5.10.2 Regulations

- 5.10.2.1 NEKO will not be liable for any charge incurred when any long distance carrier or alternative operator service provider accepts third number billed or collect calls.

- 5.10.3 Blocking Service is available where equipment and facilities permit.

- 5.10.4 Rates and Charges

- 5.10.5 Recurring and Nonrecurring Charges

The following rates and charges are in addition to all other applicable rates and charges for the facilities furnished.

Nonrecurring Charge

	Minimum	Maximum	Actual
900 and 700 Blocking			
- Residential	\$0.00	\$0.00	\$0.00
- Business (up to 200 lines)	\$0.00	\$10.00	\$10.00
900, 971, 974, and 700 Blocking			
- Residential	\$0.00	\$0.00	\$0.00
- Business (up to 200 lines)	\$0.00	\$10.00	\$10.00

The nonrecurring charge for initial request of one and two-line business customers is waived for 90 days from the customer's service establishment date.

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NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 15, 2011PSC 3
TELEPHONE
Page No. 77

SECTION 5 - SUPPLEMENTAL SERVICES (cont'd)

5.10.6 BLOCKING SERVICE, (cont'd)

5.10.7 Rates and Charges (cont'd)

5.10.8 Recurring and Nonrecurring Charges (cont'd)

Monthly Charges

Third Number Billed and Collect Call Restriction	Minimum	Maximum	Actual
---	---------	---------	--------

- Residential	\$0.00	\$5.00	\$5.00
- Business (up to 200 lines)	\$0.00	\$5.00	\$5.00

Toll Restriction

- Residential	\$0.01	\$5.00	\$5.00
- Business (up to 200 lines)	\$0.01	\$5.00	\$5.00

Toll Restriction Plus

- Residential	\$0.01	\$5.00	\$5.00
- Business (up to 200 lines)	\$0.01	\$5.00	\$5.00

Direct Inward Dialing Blocking
(Third Party and Collect Call)

- Initial Activation	\$0.01	\$50.00	\$50.00
- Subsequent Activation (per line)	\$0.01	\$10.00	\$10.00

5.10.8.2 Pricing for Blocking Service for a business customer with more than 200 lines will be based on the costs incurred by Company to provide the service.

5.10.8.3 Connection charges apply as specified in Section 3 of this tariff.

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 15, 2011

PSC 3
TELEPHONE
Page No. 78

SECTION 5 - SUPPLEMENTAL SERVICES (cont'd)

5.11 CUSTOMIZED NUMBER SERVICE

5.11.1 General

- a. Customized Number Service allows a customer to order a specified telephone number rather than the next available number.
- b. Customized Number Service is furnished subject to the availability of facilities and requested telephone numbers.
- c. NEKO will not be responsible for the manner in which Customized Numbers are used for marketing purposes by the customer.
- d. When a new customer assumes an existing service which includes Customized Number Service, the new customer may keep the Customized Number, at the tariffed rate, with the written consent of NEKO and the former customer.
- e. NEKO reserves and retains the right:
 1. To reject any request for specialized telephone numbers and to refuse requests for specialized telephone numbers;
 2. Of custody and administration of all telephone numbers, and to prohibit the assignment of the use of a telephone number by or from any customer to another, except as otherwise provided in this Tariff;
 3. To assign or withdraw and reassign telephone numbers in any exchange area as it deems necessary or appropriate in the conduct of its business.
 4. The limitation of liability provisions of this tariff in Section 2.1.1 are applicable to Customized Number Service.

5.11.2 Conditions

- a. Charges for Customized Number Service apply when a customer:

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 15, 2011

PSC 3
TELEPHONE
Page No. 79

SECTION 5 - SUPPLEMENTAL SERVICES (cont'd)

5.11 CUSTOMIZED NUMBER SERVICE (cont'd)

5.11.1 Requests a telephone number other than the next available number from the assignment control list, and such requested number is placed into service within six months of the date of the request.

5.11.2 Requests a number change from the customer's present number to a Customized Number.

b. NEKO shall not be liable to any customer for direct, indirect or consequential damages caused by a failure of service, change of number, or assignment of a requested number to another customer whether prior to or after the establishment of service. In no case shall NEKO be liable to any person, firm or corporation for an amount greater than such person; firm or corporation has actually paid to NEKO for Customized Number Service.

5.11.3 Rates

	Minimum	Maximum	Actual
Set-up Charges			
Residential Customer	\$0.00	\$150.00	\$150.00
Business Customer	\$0.00	\$250.00	\$250.00

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NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 15, 2011

PSC 3
TELEPHONE
Page No. 80

SECTION 5 - SUPPLEMENTAL SERVICES (cont'd)

5.12 CUSTOMER REQUESTED SERVICE SUSPENSIONS

5.12.1 At the request of the customer NEKO will suspend incoming and outgoing service on the customer's access line for a period of time not to exceed one year. The equipment is left in place and directory listings are continued during the suspension period without change. At the customer's request NEKO will provide the customer with an intercept recording referring callers to another number.

5.12.2 NEKO will assess a lower monthly rate for Customer Requested Service Suspension as noted below. However, any mileage charges, monthly cable charges or monthly construction charges are still due, without reduction during the period of suspension.

Period of Suspension	Charge
----------------------	--------

- First Month or Partial Month	Regular Monthly Rate (no reduction)
--------------------------------	-------------------------------------

- Each Additional Month (up to the one year limit)	1/2 Regular Monthly Rate
---	--------------------------

5.13 Remote Call Forwarding Service

5.14 Operator Call Completion

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 15, 2011

PSC 3
TELEPHONE
Page No. 81

CONTENTS

Section 6 - RESIDENTIAL NETWORK SWITCHED SERVICES

Page

- 6.1 General
- 6.2 Service Descriptions and Rates
 - 6.2.1 Flat Rate Service
 - 6.2.2 Message Rate Service
 - 6.2.3 Key Residential Line Service

Section 6 - RESIDENTIAL NETWORK SWITCHED SERVICES

6.1 GENERAL

Residential Network Switched Service provides a residential customer with a connection to NEKO International Computers Inc.'s switching network which enables the customer to:

- a) place and receive calls from other stations on the public switched telephone network;
- b) access NEKO International Computers Inc.'s local calling service;
- c) access NEKO International Computers Inc.'s operators and business office for service related assistance; access toll-free telecommunications services such as 800 NPA; and access 911 service for emergency calling; and
- d) access the service of providers of interexchange service. A customer may presubscribe to such provider's service to originate calls on a direct dialed basis or to receive 800 service from such provider, or may access a provider on an ad hoc basis by dialing the provider's Carrier Identification Code (10XXX).

6.2 SERVICE DESCRIPTIONS AND RATES

The following Residential Network Switched Service Options are offered:

Residential Flat Rate Service
Residential Message Rate Service
Key Residential Line Service

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 15, 2011

PSC 3
TELEPHONE
Page No. 82

SECTION 6 - RESIDENTIAL NETWORK SWITCHED SERVICES (cont'd)

6.2 SERVICE DESCRIPTIONS AND RATES (cont'd)

All Residential Network Switched Service may be connected to customer-provided terminal equipment such as station sets or facsimile machines. Service may be arranged for two-way calling, inward calling only or outward calling only. Optional Voice Mail Service is available.

The following Custom Calling Service features are offered to Residential Network Switched Service Subscribers:

Three Way Calling
Call Forward Busy
Call Forward Don't Answer
Call Forward Variable
Call Hold
Call Waiting
Cancel Call Waiting
Distinctive Ringing
Regular Multiline Hunting
Speed Calling

The following CLASS features are offered to Residential Network Switched Service Subscribers:

Call ID
Automatic Redial
Automatic Call Back
Automatic Recall
Customer Originated Trace

Charges for Residential Network Switched Service include a nonrecurring service connection charge and a monthly recurring charge for each line. Monthly recurring charges apply to optional voice mail and service features. Message charges apply to Message Rated Service, in addition to other rate elements described above.

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 15, 2011

PSC 3
TELEPHONE
Page No. 83

SECTION 6 - RESIDENTIAL NETWORK SWITCHED SERVICES (cont'd)

6.2 SERVICE DESCRIPTIONS AND RATES (cont'd)

6.2.1 Flat Rate Service

6.2.2 Descriptions

Flat Rate Service provides the customer with a single, analog, voice-grade telephonic communications channel that can be used to place or receive one call at a time. Service to points within the local calling area is included in the charge for Flat Rate Service. Local calling areas are as specified in Section 10.

Each Flat Rate Service line corresponds to a single, analog, voice-grade channel that can be used to place or receive one call at a time. Flat Rate Service lines are provided for connection to a single, customer-provided station set or facsimile machine.

Each Flat Rate Service Line has the following characteristics:

Terminal Interface: 2-wire

Signaling Type: Loop Start

Pulse Type: Dual Tone Multi-Frequency (DTMF)

Directionality: Two-way, In-Only, or Out-Only, as specified by the customer.

6.2.3 Recurring and Nonrecurring Charges

In addition to the nonrecurring charges listed below, service order charges apply as described in Section 3 of this tariff.

	Minimum	Maximum	Actual
Nonrecurring Connection Charge:	\$1.00	\$50.00	\$50.00
Monthly Recurring Charges:			
- Each Service Line	\$1.00	\$25.00	\$25.00
- Voice Mail Option, per line	\$1.00	\$15.00	\$15.00

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NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 15, 2011

PSC 3
TELEPHONE
Page No. 84

SECTION 6 - RESIDENTIAL NETWORK SWITCHED SERVICES (cont'd)

6.2 SERVICE DESCRIPTIONS AND RATES (cont'd)

Custom Calling Features

(per line, per month)

- Each feature	\$0.25	\$10.00
- Package of 3 features	\$0.50	\$15.00
- Package of 6 features	\$0.75	\$21.00
- Package of 9 features	\$1.00	\$24.00

CLASS Features

(per line, per month)

- Each feature	\$1.00	\$10.00
- Package of 3 features	\$1.00	\$15.00
- Package of 6 features	\$1.00	\$21.00
- Package of 9 features	\$1.00	\$24.00

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 15, 2011

PSC 3
TELEPHONE
Page No. 85

SECTION 6 - RESIDENTIAL NETWORK SWITCHED SERVICES (cont'd)

6.2 SERVICE DESCRIPTIONS AND RATES (cont'd)

6.2.4 Message Rate Service

Message Rate Service provides the customer with a single, analog; voice-grade telephonic communications channel that can be used to place or receive one call at a time. Calls to points within the local exchange area are charged on the basis of the number of completed calls during the billing period. Local calling areas are as specified in Section 10.

6.2.5 Descriptions

Each Message Rate Service Line corresponds to a single, analog, voice-grade channel that can be used to place or receive one call at a time. Message Rate Service lines are provided for connection to a single, customer-provided station set or facsimile machine.

Each Measured Rate Port has the following characteristics:

Terminal Interface: 2-wire

Signaling Type: Loop Start

Pulse Type: Dual Tone Multi-Frequency (DTMF)

Directionality: Two-way, In-Only, or Out-Only, as specified by the customer.

6.2.7 Message Rate Service (cont'd)

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 15, 2011

PSC 3
TELEPHONE
Page No. 86

SECTION 6 - RESIDENTIAL NETWORK SWITCHED SERVICES (cont'd)

6.2 SERVICE DESCRIPTIONS AND RATES (cont'd)

6.2.8 Recurring and Nonrecurring Charges

In addition to the nonrecurring charges listed below, service order charges apply as described in Section 3 of this tariff.

Charges for each Message Rate Service line include a monthly recurring Base Service Charge and usage charges for completed calls originated from the customer's line based on the total number of calls during the billing period.

	Minimum	Maximum	Actual
Nonrecurring Connection Charge:	\$1.00	\$50.00	\$50.00
Monthly Recurring Charges:			
- Each Base Service Line	\$1.00	\$25.00	\$25.00
- Voice Mail Option, per line	\$1.00	\$15.00	\$15.00
Custom Calling Features (per line, per month)			
- Each feature	\$0.25	\$10.00	\$10.00
- Package of 3 features	\$0.75	\$15.00	\$15.00
- Package of 6 features	\$0.75	\$21.00	\$21.00
- Package of 9 features	\$1.00	\$24.00	\$24.00

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New York, NY, 10011

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 15, 2011

PSC 3
TELEPHONE
Page No. 87

Section 6 - RESIDENTIAL NETWORK SWITCHED SERVICES (cont'd)

6.2 SERVICE DESCRIPTIONS AND RATES (cont'd)

6.2.9 Message Rate Service (cont'd)

6.2.10 Recurring and Nonrecurring Charges (cont'd)

CLASS Features (per line, per month)	Minimum	Maximum	Actual
- Each feature	\$1.00	\$10.00	\$10.00
- Package of 3 features	\$1.00	\$15.00	\$15.00
- Package of 6 features	\$1.00	\$21.00	\$21.00
- Package of 9 features	\$1.00	\$24.00	\$24.00

6.2.2 Message Rate Service

6.2.11 Message Usage Charges

	Minimum	Maximum	Actual
Per Message	\$.01	\$.15	\$.15

6.2.12 Key Residential Line Service

6.2.13 General

Key Residential Line Service provides the customer with a single, analog, voice-grade telephonic communications channel which can be used to place or receive one call at a time. The Key Residential Line is available as a flat rate or message rated service. Key Residential Line Service is provided for connection of customer-provided key system terminal equipment. All key system lines will be equipped with touchtone and multiline hunt.

Each Key Residential Line has the following characteristics:

Terminal Interface: 2-wire

Signaling Type: Loop start

Pulse Type: Dual-tone multifrequency (DTMF)

Directionality: Two-Way, In-Only or Out-Only, as specified by the customer

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NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 15, 2011

PSC 3
TELEPHONE
Page No. 88

Section 6 - RESIDENTIAL NETWORK SWITCHED SERVICES (cont'd)

6.2 SERVICE DESCRIPTIONS AND RATES (cont'd)

6.2.14 Key Residential Line Service (cont'd)

6.2.15 Flat Rate Key Residential Line Service

6.2.16 Description

Service to points within the local calling area is included in the charge for Flat Rate Service. Local calling areas are as specified below.

6.2.17 Recurring and Nonrecurring Charges

In addition to the nonrecurring charges listed below, service order charges apply as described in Section 3 of this tariff.

	Minimum	Maximum	Actual
Nonrecurring Connection Charge:	\$1.00	\$50.00	\$50.00

Monthly Recurring Charges:

- Each Service Line	\$1.00	\$25.00	\$25.00
- Voice Mail Option, per line	\$1.00	\$15.00	\$15.00

Custom Calling Features
(per line, per month)

- Each feature	\$0.25	\$10.00	\$10.00
- Package of 3 features	\$0.50	\$15.00	\$15.00
- Package of 6 features	\$0.75	\$21.00	\$21.00
- Package of 9 features	\$1.00	\$24.00	\$24.00

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NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 15, 2011PSC 3
TELEPHONE
Page No. 89

Section 6 - RESIDENTIAL NETWORK SWITCHED SERVICES (cont'd)

6.2 SERVICE DESCRIPTIONS AND RATES (cont'd)

6.2.18 Key Residential Line Service (cont'd)

6.2.19 Flat Rate Key Residential Line Service (cont'd)

6.2.20 Recurring and Nonrecurring Charges (cont'd)

CLASS Features (per line, per month)	Minimum	Maximum	Actual
- Each feature	\$1.00	\$10.00	\$10.00
- Package of 3 features	\$1.00	\$15.00	\$15.00
- Package of 6 features	\$1.00	\$21.00	\$21.00
- Package of 9 features	\$1.00	\$24.00	\$24.00

6.2.21 Key Residential Line Service (cont'd)

6.2.22 Message Rate Key Residential Line Service

6.2.23 Description

Calls to points within the local exchange area are charged on the basis of the number of completed calls originating from the customer's service in addition to a base monthly charge. Local calling areas are as specified in Section 10.

6.2.24 Recurring and Nonrecurring Charges

In addition to the nonrecurring charges listed below, service order charges apply as described in Section 3 of this tariff. Charges for each Message Rate Service line include a monthly recurring Base Service Charge and usage charges for completed calls originated from the customer's line based on the total number of calls during the billing period.

	Minimum	Maximum	Actual
Nonrecurring Connection Charge:	\$1.00	\$50.00	\$50.00

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 15, 2011PSC 3
TELEPHONE
Page No. 90

Section 6 - RESIDENTIAL NETWORK SWITCHED SERVICES (cont'd)

6.2 SERVICE DESCRIPTIONS AND RATES (cont'd)

Monthly Recurring Charges:	Minimum	Maximum	Actual
- Each Base Service Line	\$1.00	\$25.00	\$25.00
- Voice Mail Option, per line	\$1.00	\$15.00	\$15.00
Custom Calling Features: (per line, per month)			
- Each feature	\$0.25	\$5.00	\$5.00
- Package of 3 features	\$0.50	\$15.00	\$15.00
- Package of 6 features	\$0.75	\$21.00	\$21.00
- Package of 9 features	\$1.00	\$24.00	\$24.00

6.2.25 Key Residential Line Service (cont'd)

6.2.26 Message Rate Key Residential Line Service (cont'd)

6.2.27 Recurring and Nonrecurring Charges (cont'd)

CLASS Features (per line, per month)	Minimum	Maximum	Actual
- Each feature	\$1.00	\$10.00	\$10.00
- Package of 3 features	\$1.00	\$15.00	\$15.00
- Package of 6 features	\$1.00	\$21.00	\$21.00
- Package of 9 features	\$1.00	\$24.00	\$24.00

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NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 15, 2011

PSC 3
TELEPHONE
Page No. 91

Section 6 - RESIDENTIAL NETWORK SWITCHED SERVICES (cont'd)

6.2 SERVICE DESCRIPTIONS AND RATES (cont'd)

6.2.28 Key Residential Line Service (cont'd)

6.2.29 Message Rate Key Residential Line Service (cont'd)

6.2.30 Message Usage Charges

	Minimum	Maximum	Actual
Per Message	\$.01	\$.15	\$.15

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NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 15, 2011

PSC 3
TELEPHONE
Page No. 92

CONTENTS

Section 7 - BUSINESS NETWORK SWITCHED SERVICES

- 7.1 General
- 7.2 Service Descriptions and Rates
 - 7.2.1 Basic Business Line Service
 - 7.2.2 Business Key System Line Service
 - 7.2.3 Tenant Service
 - 7.2.4 PBX Trunk Service
 - 7.2.5 Centrex Service

Section 7 - BUSINESS NETWORK SWITCHED SERVICES

7.1 GENERAL

Business Network Switched Service provide a business customer with a connection to NEKO International Computers Inc.'s switching network which enables the customer to:

- a) Receive calls from other stations on the public switched telephone network;
- b) Access NEKO International Computers Inc.'s local calling service;
- c) Access NEKO International Computers Inc.'s operators and business office for service related assistance; access toll-free telecommunications service such as 800 NPA; and access 911 service for emergency calling; and
- d) Access the service of providers of interexchange service. A customer may presubscribe to such provider's service to originate calls on a direct dialed basis or to receive 800 service from such provider, or may access a provider on an ad hoc basis by dialing the provider's Carrier Identification Code (10XXX).

Business Network Switched Service is provided via one or more channels terminated at the customer's premises. Each Business Network Switched Service channel corresponds to one or more analog, voice-grade telephonic communications channels that can be used to place or receive one call at a time.

Connection charges as described in Section 2 apply to all service on a one-time basis unless waived pursuant to this Tariff.

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NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 15, 2011

PSC 3
TELEPHONE
Page No. 93

Section 7 - BUSINESS NETWORK SWITCHED SERVICES (cont'd)

7.2 SERVICE DESCRIPTIONS AND RATES

The following Business Access Service Options are offered:

Basic Business Line Service
Business Key System Line Service
Shared Tenant Service
PBX Trunks
Centrex Service

Basic Business Line Service, Key System Line Service, Shared Tenant Service and Analog PBX trunks are offered with flat rate or message rate local service, at the option of the customer. Digital PBX Trunks are offered on a flat rate basis only.

All Business Network Switched Service may be connected to customer-provided terminal equipment such as station sets, key systems, PBX systems, or facsimile machines. Service may be arranged for two-way calling, inward calling only or outward calling only. Optional Voice Mail Service is available.

7.2.1 Basic Business Line Service

7.2.1.1 General

Basic Business Line Service provides a customer with a one or more analog, voice-grade telephonic communications channel that can be used to place or receive one call at a time. Local calling service is available at a flat rate included in the line price, or on a message usage basis. Basic Business Lines are provided for connection of customer-provided single-line terminal equipment such as station sets or facsimile machines.

Each Basic Business Line has the following characteristics:

Terminal Interface: 2-wire

Signaling Type: Loop start

Pulse Types: Dual Tone Multifrequency (DTMF)

Directionality: Two-Way, In-Only, or Out-Only, at the option of the customer

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 15, 2011PSC 3
TELEPHONE
Page No. 94

Section 7 - BUSINESS NETWORK SWITCHED SERVICES (cont'd)

7.2 SERVICE DESCRIPTIONS AND RATES (cont'd)

7.2.1 Basic Business Line Service (cont'd)

7.2.2 Flat Rate Basic Business Line Service

7.2.3 Description

Service to points within the local calling area is included in the charge for Flat Rate Service. Local calling areas are as specified in Section 10.

7.2.4 Recurring and Nonrecurring Charges

In addition to the nonrecurring charges listed below, service order charges apply as described in Section 3 of this tariff.

	Minimum	Maximum	Actual
Nonrecurring Connection Charge:	\$1.00	\$50.00	\$50.00
Monthly Recurring Charges:			
- Each Service Line	\$1.00	\$50.00	\$50.00
- Voice Mail Option, per line	\$1.00	\$15.00	\$15.00
Custom Calling Features (per line, per month)			
- Each feature	\$0.25	\$10.00	\$10.00
- Package of 3 features	\$0.50	\$15.00	\$15.00
- Package of 6 features	\$0.165	\$21.00	\$21.00
- Package of 9 features	\$1.00	\$24.00	\$24.00

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New York, NY, 10011

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 15, 2011

PSC 3
TELEPHONE
Page No. 95

Section 7 - BUSINESS NETWORK SWITCHED SERVICES

7.2 SERVICE DESCRIPTIONS AND RATES (cont'd)

7.2.5 Basic Business Line Service (cont'd)

7.2.6 Flat Rate Basic Business Line Service

7.2.7 Recurring and Nonrecurring Charges (cont'd)

CLASS Features (per line, per month)	Minimum	Maximum	Actual
- Each feature	\$1.00	\$10.00	\$10.00
- Package of 3 features	\$1.00	\$15.00	\$15.00
- Package of 6 features	\$1.00	\$21.00	\$21.00
- Package of 9 features	\$1.00	\$24.00	\$24.00

7.2.8 Basic Business Line Service (cont'd)

7.2.9 Message Rate Basic Business Line Service

7.2.10 Description

Calls to points within the local exchange area are charged on the basis of the number of completed calls originating from the customer's service in addition to a base monthly charge. Local calling areas are as specified in Section 10.

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 15, 2011PSC 3
TELEPHONE
Page No. 96

Section 7 BUSINESS NETWORK SWITCHED SERVICES (cont'd)

7.2 SERVICE DESCRIPTIONS AND RATES (cont'd)

7.2.11 Recurring and Nonrecurring Charges

Charges for each Message Rate Service line include a monthly recurring Base Service Charge and usage charges for completed calls originated from the customer's line based on the total number of calls during the billing period. In addition to the nonrecurring charges listed below, service order charges apply as described in Section 3 of this tariff.

	Minimum	Maximum	Actual
Nonrecurring Connection Charge:	\$1.00	\$50.00	\$50.00
Monthly Recurring Charges:			
- Each Base Service Line	\$1.00	\$25.00	\$25.00
- Voice Mail Option, per line	\$1.00	\$15.00	\$15.00
Custom Calling Features: (per line, per month)			
- Each feature	\$0.25	\$10.00	\$10.00
- Package of 3 features	\$0.50	\$15.00	\$15.00
- Package of 6 features	\$0.165	\$21.00	\$21.00
- Package of 9 features	\$1.00	\$24.00	\$24.00

7.2.12 Basic Business Line Service (cont'd)

7.2.13 Message Rate Basic Business Line Service (cont'd)

7.2.14 Recurring and Nonrecurring Charges (cont'd)

CLASS Features (per line, per month)	Minimum	Maximum	Actual
- Each feature	\$1.00	\$10.00	\$10.00

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NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 15, 2011PSC 3
TELEPHONE
Page No. 97

Section 7 - BUSINESS NETWORK SWITCHED SERVICES (cont'd)

7.2 SERVICE DESCRIPTIONS AND RATES (cont'd)

CLASS Features (per line, per month)	Minimum	Maximum	Actual
- Package of 3 features	\$1.00	\$15.00	\$15.00
- Package of 6 features	\$1.00	\$21.00	\$21.00
- Package of 9 features	\$1.00	\$24.00	\$24.00

7.2.15 Basic Business Line Service (cont'd)

7.2.16 Message Rate Basic Business Line Service (cont'd)

7.2.17 Message Usage Charges

	Minimum	Maximum	Actual
Per Message	\$.01	\$.15	\$.15

7.2.18 Business Key System Line Service

7.2.19 Description

Business Key System Line Service provides the customer with a single, analog, voice-grade telephonic communications channel which can be used to place or receive one call at a time. The Business Key System Line is available as a message rated service. Business Key System Line Service is provided for connection of customer-provided key system terminal equipment. All key system lines will be equipped with touchtone and multiline hunt.

Calls to points within the local exchange area are charged on the basis of the number of completed calls originating from the customer's service in addition to a base monthly charge. Local calling areas are as specified in Section 10.

Each Business Key System Line has the following characteristics:

Terminal Interface: 2-wire

Signaling Type: Loop start

Pulse Types: Dual Tone Multifrequency (DTMF)

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NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 15, 2011

PSC 3
TELEPHONE
Page No. 98

Section 7 - BUSINESS NETWORK SWITCHED SERVICES (cont'd)

7.2 SERVICE DESCRIPTIONS AND RATES (cont'd)

Directionality: Two-Way, In-Only, or Out-Only, at the option of the customer

7.2.20 Business Key System Line Service (cont'd)

7.2.21 Recurring and Nonrecurring Charges

In addition to the nonrecurring charges listed below, service order charges apply as described in Section 3 of this tariff.

Charges for each Message Rate Service line include a monthly recurring Base Service Charge and usage charges for completed calls originated from the customer's line based on the total number of calls during the billing period.

	Minimum	Maximum	Actual
Nonrecurring Connection Charge:	\$1.00	\$10.00	\$10.00
Monthly Recurring Charges:			
- Flat Rate Business Key	\$1.00	\$50.00	\$50.00
- Message Rate Business Key	\$1.00	\$25.00	\$25.00
- Voice Mail Option, per line	\$1.00	\$15.00	\$15.00
Custom Calling Features (per line, per month)			
- Each feature	\$0.25	\$10.00	\$10.00
- Package of 3 features	\$0.50	\$15.00	\$15.00
- Package of 6 features	\$0.165	\$21.00	\$21.00
- Package of 9 features	\$1.00	\$24.00	\$24.00

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NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 15, 2011

PSC 3
TELEPHONE
Page No. 99

Section 7 - BUSINESS NETWORK SWITCHED SERVICES (cont'd)

7.2 SERVICE DESCRIPTIONS AND RATES (cont'd)

7.2.22 Business Key System Line Service (cont'd)

7.2.23 Recurring and Nonrecurring Charges (cont'd)

CLASS Features (per line, per month)	Minimum	Maximum	Actual
- Each feature	\$1.00	\$10.00	\$10.00
- Package of 3 features	\$1.00	\$15.00	\$15.00
- Package of 6 features	\$1.00	\$21.00	\$21.00
- Package of 9 features	\$1.00	\$24.00	\$24.00

7.2.24 Message Usage Charges

	Minimum	Maximum	Actual
Per Message	\$.01	\$.15	\$.15

7.2.25 Shared Tenant Service

7.2.26 General

Shared Tenant Service is a multi-station system furnished in apartment and townhouse complexes for the use of the residents. The "customer" for shared tenant service is the owner of an apartment complex or reseller for shared tenant service. This service enables the customer or locations served by the customer to originate and receive calls within its system at no additional charge. The customer is responsible for payment of all charges, including local and toll charges and all nonrecurring monthly charges.

Each Shared Tenant Service Line has the following characteristics:

Terminal Interface: 2-wire

Signaling Type: Loop start

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 15, 2011

PSC 3
TELEPHONE
Page No. 100

Section 7 - BUSINESS NETWORK SWITCHED SERVICES (cont'd)

7.2 SERVICE DESCRIPTIONS AND RATES (cont'd)

Pulse Types: Dual Tone Multifrequency (DTMF)

Directionality: Two-Way, In-Only, or Out-Only, at the option of the customer

7.2.29 Shared Tenant Service (cont'd)

7.2.30 Flat Rate Shared Tenant Service

7.2.31 Description

Service to points within the local calling area is included in the charge for Flat Rate Shared Tenant Service. Local calling areas are as specified in Section 10.

7.2.32 Recurring and Nonrecurring Charges

In addition to the nonrecurring charges listed below, service order charges apply as described in Section 3 of this tariff.

Per Service Line:

	Minimum	Maximum	Actual
Nonrecurring Connection Charge:	\$1.00	\$25.00	\$25.00

Monthly Recurring Charges:

- Each Service Line	\$1.00	\$25.00	\$25.00
- Voice Mail Option, per line	\$1.00	\$15.00	\$15.00

Custom Calling Features
(per line, per month)

- Each feature	\$0.25	\$10.00	\$10.00
- Package of 3 features	\$0.50	\$15.00	\$15.00
- Package of 6 features	\$0.165	\$21.00	\$21.00
- Package of 9 features	\$1.00	\$24.00	\$24.00

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NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 15, 2011PSC 3
TELEPHONE
Page No. 101

Section 7 - BUSINESS NETWORK SWITCHED SERVICES (cont'd)

7.2 SERVICE DESCRIPTIONS AND RATES (cont'd)

7.2.33 Shared Tenant Service (cont'd)

7.2.34 Flat Rate Shared Tenant Service (cont'd)

7.2.35 Recurring and Nonrecurring Charges (cont'd)

CLASS Features (per line, per month)	Minimum	Maximum	Actual
- Each feature	\$1.00	\$10.00	\$10.00
- Package of 3 features	\$1.00	\$15.00	\$15.00
- Package of 6 features	\$1.00	\$21.00	\$21.00
- Package of 9 features	\$1.00	\$24.00	\$24.00

7.2.36 Shared Tenant Service (cont'd)

7.2.37 Message Rate Shared Tenant Service

7.2.38 Description

Calls to points within the local exchange area are charged on the basis of the number of completed calls originating from the customer's service in addition to a base monthly charge and usage charges for completed calls originated from the customer's line based on the total number of calls during the billing period. Local calling areas are as specified in Section 10.

7.2.39 Recurring and Nonrecurring Charges

In addition to the nonrecurring charges listed below, service order charges apply as described in Section 3 of this tariff.

	Minimum	Maximum	Actual
Nonrecurring Connection Charge:	\$1.00	\$10.00	\$10.00

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NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 15, 2011PSC 3
TELEPHONE
Page No. 102

Section 7 - BUSINESS NETWORK SWITCHED SERVICES (cont'd)

7.2 SERVICE DESCRIPTIONS AND RATES (cont'd)

Monthly Recurring Charges:

- Each Base Service Line	\$1.00	\$25.00	\$25.00
- Voice Mail Option, per line	\$1.00	\$15.00	\$15.00

Custom Calling Features:
(per line, per month)

- Each feature	\$0.25	\$10.00	\$10.00
- Package of 3 features	\$0.50	\$15.00	\$15.00
- Package of 6 features	\$0.165	\$21.00	\$21.00
- Package of 9 features	\$1.00	\$24.00	\$24.00

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7.2.40 Shared Tenant Service (cont'd)

7.2.41 Message Rate Shared Tenant Service (cont'd)

7.2.42 Recurring and Nonrecurring Charges (cont'd)

CLASS Features (per line, per month)	Minimum	Maximum	Actual
- Each feature	\$1.00	\$10.00	\$10.00
- Package of 3 features	\$1.00	\$15.00	\$15.00
- Package of 6 features	\$1.00	\$21.00	\$21.00
- Package of 9 features	\$1.00	\$24.00	\$24.00

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NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 15, 2011

PSC 3
TELEPHONE
Page No. 103

Section 7 - BUSINESS NETWORK SWITCHED SERVICES (cont'd)

7.2 SERVICE DESCRIPTIONS AND RATES (cont'd)

7.2.43 Shared Tenant Service (cont'd)

7.2.44 Message Rate Shared Tenant Service (cont'd)

7.2.45 Message Usage Charges

	Minimum	Maximum	Actual
Per Message	\$.01	\$.15	\$.15

7.2.46 PBX Trunk Service

7.2.47 General

Analog and/or digital PBX trunks are provided for connection of customer-provided PBX terminal equipment. Analog trunks are delivered on a DS0 level and digital trunks are delivered at the DS1 level. All trunks are equipped with multiline hunting.

DID service allows callers to reach the called party without going through a PBX attendant. DOD service allows end users to dial outside of a PBX system without going through the PBX attendant to get access to an outside line. Digital trunks cannot be two-way trunks, but must be ordered as with either Direct Inward Dialing (DID) or Direct Outward Dialing (DOD).

For DID configured PBX trunks additional charges apply for Direct Inward Dial Station numbers.

Each Analog Trunk has the following characteristics:

Terminal Interface: 2-wire or 4-wire, as required for the provision of service

Signaling Type: Loop, Ground, E&M I, II, III

Pulse Type: Dual Tone Multi-Frequency (DTMF)

Directionality: In-Coming Only (DID), Out-Going Only (DOD), or Two-Way

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 15, 2011

PSC 3
TELEPHONE
Page No. 104

Section 7 - BUSINESS NETWORK SWITCHED SERVICES (cont'd)

7.2 SERVICE DESCRIPTIONS AND RATES (cont'd)

7.2.48 PBX Trunk Service (cont'd)

7.2.49 Flat Rate Analog PBX Trunks

7.2.50 General

Service to points within the local calling area is included in the charge for Flat Rate Analog PBX Trunk Service. Local calling areas are as specified in Section 10.

7.2.51 Recurring and Nonrecurring Charges

In addition to the nonrecurring charges listed below, service order charges apply as described in Section 3 of this tariff.

	Minimum	Maximum	Actual
Monthly Recurring Charges:	\$10.00	\$165.00	\$165.00

Terminal Numbers:

1-10 lines in terminal group	\$5.00	\$15.00	\$15.00
11-20 lines in terminal group	\$10.00	\$25.00	\$25.00
21 + lines in terminal group	\$15.00	\$30.00	\$30.00

7.2.52 Message Rate Analog PBX Trunks

7.2.53 Description

Message Rate Analog PBX Trunks provide the customer with a single, analog, voice grade telephonic communications channel which can be used to place or receive one call at a time. Local calls on two-way trunks and DOD trunks are billed on a message rate basis. DID trunks are arranged for one-way inward calling only.

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 15, 2011PSC 3
TELEPHONE
Page No. 105

Section 7 - BUSINESS NETWORK SWITCHED SERVICES (cont'd)

7.2 SERVICE DESCRIPTIONS AND RATES (cont'd)

7.2.54 PBX Trunk Service (cont'd)

7.2.55 Message Rate Analog PBX Trunks (cont'd)

7.2.56 Recurring and Nonrecurring Charges

In addition to the nonrecurring charges listed below, service order charges apply as described in Section 3 of this tariff. Charges for each Message Rate PBX Truck include a monthly recurring Base Service Charge and usage charges for completed calls originated from the customer's lines based on the total number of calls during the billing period. Local calling areas are as specified in Section 10.

	Minimum	Maximum	Actual
Nonrecurring Connection Charge:	\$1.00	\$50.00	\$50.00
Monthly Recurring Charges:			
- Each Trunk	\$5.00	\$25.00	\$25.00
Terminal Numbers:			
1-10 lines in terminal group	\$5.00	\$15.00	\$15.00
11-20 lines in terminal group	\$10.00	\$25.00	\$25.00
21 + lines in terminal group	\$15.00	\$30.00	\$30.00

7.2.57 PBX Trunk Service (cont'd)

7.2.58 Message Rate Analog PBX Trunks (cont'd)

7.2.59 Message Usage Charges

	Minimum	Maximum	Actual
Per Message Charge	\$0.01	\$0.15	\$0.15

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NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 15, 2011

PSC 3
TELEPHONE
Page No. 106

Section 7 - BUSINESS NETWORK SWITCHED SERVICES (cont'd)

7.2 SERVICE DESCRIPTIONS AND RATES (cont'd)

7.2.60 Analog DID Trunks

	Minimum	Maximum	Actual
Nonrecurring Connection Charge	\$10.00	\$60.00	\$60.00
Monthly Recurring Charges (per trunk)	\$5.00	\$35.00	\$35.00

DID Station Numbers

- Each Group of 20	\$1.00	\$6.00	\$6.00
- Each Group of 100	\$12.00	\$26.00	\$26.00

7.2.61 PBX Trunk Service (cont'd)

7.2.62 Digital PBX Trunk Service

7.2.63 Description

Digital PBX Trunk Service provide a customer with connection to NEKO switch via a DS1 digital fiber optic transmission facility operating at 1.544 Mbps and time division multiplexed into 24 analog voice grade telephonic communications channels. Digital PBX Trunks are provided for connection of customer-provided PBX equipment or trunk capable key systems to NEKO switch. Each Digital PBX Trunk has the following characteristics:

Terminal Interface: Channel Bank or DSX-1 panel

Signaling Type: Loop, Ground, E&M I, II, III

Start Dial Indicator: Immediate Wink, Delay Dial, Dial Tone

Pulse Type: Dual Tone Multi-Frequency (DTMF)

Directionality: In-Coming or Out-Going Only, as specified by the customer

Service to points within the local calling area is included in the charge for Digital PBX Trunk Service. Local calling areas are as specified in Section 10.

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EFFECTIVE: SEPTEMBER 15, 2011PSC 3
TELEPHONE
Page No. 107

Section 7 - BUSINESS NETWORK SWITCHED SERVICES (cont'd)

7.2 SERVICE DESCRIPTIONS AND RATES (cont'd)

7.2.64 PBX Trunk Service (cont'd)

7.2.65 Digital PBX Trunk Service (cont'd)

7.2.66 Recurring and Nonrecurring Charges

In addition to the nonrecurring charges listed below, service order charges apply as described in Section 3 of this tariff. Charges for each Message Rate Digital PBX Trunk include a monthly recurring Base Service Charge and usage charges for completed calls originated from the customer's lines based on the total number of calls during the billing period.

Where appropriate facilities do not exist, Special Construction charges will also apply.

	Minimum	Maximum	Actual
Nonrecurring Connection Charge:	\$250.00	\$1000.00	\$1000.00
Monthly Recurring Charges:			
Flat Rate:			
- Facility	\$100.00	\$500.00	\$500.00
- Per Active Channel (DID)	\$10.00	\$25.00	\$25.00
- Per Active Channel (DOD)	\$10.00	\$165.00	\$165.00
Message Rate:			
- Facility	\$100.00	\$500.00	\$500.00
- Per Active Channel (DID)	\$10.00	\$25.00	\$25.00
- Per Active Channel (DOD)	\$10.00	\$165.00	\$165.00

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NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 15, 2011

PSC 3
TELEPHONE
Page No. 108

Section 7 - BUSINESS NETWORK SWITCHED SERVICES (cont'd)

7.2 SERVICE DESCRIPTIONS AND RATES (cont'd)

7.2.67 PBX Trunk Service (cont'd)

7.2.68 Digital PBX Trunk Service (cont'd)

7.2.69 Message Usage Charges

	Minimum	Maximum	Actual
Per Message Charge	\$0.01	\$0.15	\$0.15

7.2.5 Centrex Service

7.2.5.1 Description

Centrex Service is a multi-station system offered to the business customer with 2 or more lines or trunks. It consists of digital switching equipment in NEKO International Computers Inc.'s switches connected to station lines on the customer's premises. Centrex Service enables the customer to originate and receive local calls within its system at no additional charge. Service to points within the local calling area is included in the charge for Centrex Service. Local calling areas are as specified in Section 10.

Centrex Service is offered on a contracted basis with four terms: 24, 36, 60 and 84 months. Thirty days prior to the expiration of the contract term, the subscriber may cancel service or renew for a new term commitment. If the subscriber does not cancel or renew the service, service will continue on a month to month basis at the monthly rate associated with the twenty-four month term plan.

Each Centrex Station Line has the following characteristics:

Terminal Interface: 2-Wire or 4-Wire as required for the provision of service

Signaling Type: Loop Start

Pulse Type: Dual Tone Multi-Frequency (DTMF)

Directionality: Two-Way, In-Only or Out-Only

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NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 15, 2011PSC 3
TELEPHONE
Page No. 109

Section 7 - BUSINESS NETWORK SWITCHED SERVICES (cont'd)

7.2 SERVICE DESCRIPTIONS AND RATES (cont'd)

7.2.5.2.2 Features

The Centrex customer choose one of three feature packages: Basic, Enhanced and Premium. Basic Centrex includes all Centrex features except attendant features and Customer Management System. Enhanced Centrex includes attendant features. Premium Centrex offers all features, attendant features and Customer Management system.

7.3.1 Centrex Service (cont'd)

7.3.2 Features (cont'd)

The following Centrex features are available to the customer of Centrex Service at no additional charge:

	Basic	Enhanced	Premium
Add-On Hold	X	X	X
Attendant Camp On		X	X
Attendant Conference		X	X
Attendant Direct Station Selection	X	X	
Automatic Call Distribution	X		
Automatic Route Selection (ARS)	X	X	X
Call Forward - Busy	X	X	X
Call Forward - No Answer	X	X	X
Call Pickup	X	X	X
Call Transfer Internal	X	X	X
Call Transfer Outside	X	X	X
Call Waiting	X	X	X
Call Waiting - Attendant Lamp	X	X	
Code Calling	X	X	X
6-Way Conference			X
Directed Call Pickup	X	X	X
Group Numbering	X	X	X

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 15, 2011

PSC 3
TELEPHONE
Page No. 110

Section 7 - BUSINESS NETWORK SWITCHED SERVICES (cont'd)

7.2 SERVICE DESCRIPTIONS AND RATES (cont'd)

7.3.3 Centrex Service (cont'd)

7.3.4 Features (cont'd)

	Basic	Enhanced	Premium
Intercom Dialing	X	X	X
Loudspeaker Paging	X	X	X
Manual Control of ARS	X	X	
Make Busy	X	X	X
Multiline Hunt	X	X	X
Night Service	X	X	X
Outward Call for PBX	X	X	X
Power Fail Transfer	X	X	X
Queuing	X	X	X
Single Digit Dialing	X	X	X
Tandem Dialing	X	X	X
Toll Diversion - Attendant		X	X
Uniform Call Distribution	X	X	X
Customer Management System			X
Speed Calling	X	X	X
Three Way Calling	X	X	X

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 15, 2011PSC 3
TELEPHONE
Page No. 111

Section 7- BUSINESS NETWORK SWITCHED SERVICES (cont'd)

7.2 SERVICE DESCRIPTIONS AND RATES (cont'd)

7.3.5 Centrex Service (cont'd)

7.3.6 Recurring and Nonrecurring Charges

In addition to the nonrecurring charges listed below, service order charges apply as described in Section 3 of this tariff.

7.3.7 Basic Centrex (Flat Rated)

Per Station Line:

	Minimum	Maximum	Actual
Nonrecurring Connection Charge:	\$10.00	\$200.00	\$200.00

Monthly Recurring Charges:

Term

24 months	\$10.00	\$100.00	\$100.00
36 months	\$10.00	\$100.00	\$100.00
60 months	\$10.00	\$100.00	\$100.00
84 months	\$10.00	\$100.00	\$100.00

DS1 Port Charges

for DS1 Interconnection

(per 24 Centrex Changes):

	\$165.00	\$500.00	\$500.00
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Voice Mail, per line per month:

	\$1.00	\$20.00	\$20.00
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Over 200 lines Individual Case Basis

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NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 15, 2011PSC 3
TELEPHONE
Page No. 112

Section 7 - BUSINESS NETWORK SWITCHED SERVICES (cont'd)

7.2 SERVICE DESCRIPTIONS AND RATES (cont'd)

7.3.9 Centrex Service (cont'd)

7.3.10 Recurring and Nonrecurring Charges (cont'd)

7.3.11 Enhanced Centrex (Flat Rate)

Per Station Line:

	Minimum	Maximum	Actual
Nonrecurring Connection Charge:	\$10.00	\$200.00	\$200.00

Monthly Recurring Charges:

Term

24 months	\$10.00	\$100.00	\$100.00
36 months	\$10.00	\$100.00	\$100.00
60 months	\$10.00	\$100.00	\$100.00
84 months	\$10.00	\$100.00	\$100.00

DS1 Port Charges

for DS1 Interconnection

(per 24 Centrex Channels):	\$165.00	\$500.00	\$500.00
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Voice Mail, per line per month:	\$1.00	\$20.00	\$500.00
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Over 200 lines Individual Case Basis

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TELEPHONE
Page No. 113

Section 7 - BUSINESS NETWORK SWITCHED SERVICES (cont'd)

7.2 SERVICE DESCRIPTIONS AND RATES (cont'd)

7.3.12 Centrex Service (cont'd)

7.3.13 Recurring and Nonrecurring Charges (cont'd)

7.3.14 Premium Centrex (Flat Rate)

Per Station Line:

	Minimum	Maximum	Actual
Nonrecurring Connection Charge:	\$25.00	\$500.00	\$500.00

Monthly Recurring Charges:

Term

24 months	\$10.00	\$100.00	\$100.00
36 months	\$10.00	\$100.00	\$100.00
60 months	\$10.00	\$100.00	\$100.00
84 months	\$10.00	\$100.00	\$100.00

DS1 Port Charges

for DS1 Interconnection

(per 24 Centrex Channels):

\$165.00	\$500.00	\$500.00
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Voice Mail, per line per month:

\$1.00	\$	\$30.00	\$30.00
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Over 200 lines Individual Case Basis

7.3.15 Direct Inward Dialing

	Minimum	Maximum	Actual
Each Group of 20 Numbers	\$1.00	\$100.00	\$100.00
Each Group of 100 Numbers	\$10.00	\$300.00	\$300.00

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NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 15, 2011

PSC 3
TELEPHONE
Page No. 114

Section 7 - BUSINESS NETWORK SWITCHED SERVICES (cont'd)

7.2 SERVICE DESCRIPTIONS AND RATES (cont'd)

7.3.16 Centrex Service (cont'd)

7.3.17 Recurring and Nonrecurring Charges (cont'd)

	Minimum	Maximum	Actual
Terminal Numbers:			
1-10 lines in terminal group	\$5.00	\$55.00	\$55.00
11-20 lines in terminal group	\$10.00	\$75.00	\$75.00
21 + lines in terminal group	\$15.00	\$125.00	\$125.00

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NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 15, 2011

PSC 3
TELEPHONE
Page No. 115

CONTENTS

Section 8 - SPECIAL SERVICES AND PROGRAMS

NEKO INTERNATIONAL COMPUTERS INC.

Universal Services fund 498 SPIN number 143027023
Universal Services fund 499 filing number 828918

8.1 Special Equipment for the Hearing or Speech Impaired
Customer

8.2 Discounted Service for the Hearing or Speech
Impaired Customer

- 8.2.1. General
- 8.2.2 Certification
- 8.2.3 Qualification
- 8.2.4 Billing

8.3 Universal Emergency Telephone Number Service

8.4 New York Relay Service

- 8.4.1 General
- 8.4.2 Regulations
- 8.4.3 Liability

8.5 Special Credit Card for Blind and Disabled Persons

- 8.5.1 General
- 8.5.2 Rates
- 8.5.3 Qualification
- 8.5.4 Billing Authorization

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 15, 2011

PSC 3
TELEPHONE
Page No. 116

CONTENTS

Section 8 - SPECIAL SERVICES AND PROGRAMS (cont'd)

- 8.6 Schools and Libraries Discount Program
 - 8.6.1 General
 - 8.6.2 Regulations
 - 8.6.3 Discounted Rates for Schools and Libraries

- 8.7 Health Care Providers Support Program
 - 8.7.1. General
 - 8.7.2. Regulations
 - 8.7.3. Rates and Charges

Section 8 - SPECIAL SERVICES AND PROGRAMS

8.1 SPECIAL EQUIPMENT FOR THE HEARING OR SPEECH IMPAIRED CUSTOMER

8.1.1 As required by Section 92-a of New York State Public Service Law, NEKO will provide, upon request, specialized telecommunications equipment for a customer certified as hearing or speech impaired.

8.1.2 A customer can be certified as hearing or speech impaired by a licensed physician, otolaryngologist, speech-language pathologist, audiologist or an authorized representative of a social agency that conducts programs for persons with hearing or speech impairments in cooperation with an official agency of the State of New York.

8.1.3 NEKO will make every reasonable effort to locate and obtain equipment for a certified customer.

8.1.4 The customer may purchase equipment at a price not to exceed the actual purchase price (including any applicable shipping costs) NEKO pays.

8.1.5 NEKO will also advise the customer who requests this equipment of the applicable terms for purchase.

8.2 DISCOUNTED SERVICE FOR THE HEARING OR SPEECH IMPAIRED CUSTOMER

8.2.1 General

A handicapped person who has been certified to NEKO as having a hearing or speech impairment which requires that he or she communicate over telephone facilities by means other than voice, and who either use non-voice equipment or make calls through an interpreter, will receive, upon application to NEKO International Computers Inc., a 50% discount on local message rate service.

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 15, 2011

PSC 3
TELEPHONE
Page No. 117

Section 8 - SPECIAL SERVICES AND PROGRAMS (cont'd)

8.2.2 Certification

Acceptable certifications are:

1. Those made by a licensed physician, otolaryngologist, speech-language pathologist or audiologist or an authorized representative of a social agency that conducts programs for persons with hearing or speech impairment in cooperation with an official agency of the State of New York, or
2. A pre-existing certification establishing the impairment of hearing or speech such as those which qualify the handicapped person for social security benefits on the basis of total hearing impairment or for the use of facilities of an agency for a person with hearing or speech impairment.

8.2.3 Qualification

A customer qualifying for the discount is one whose impairment is such that competent authority would certify him or her as being unable to use a telephone for voice communication. See Section 11, "Handicapped Person," for a listing of the necessary qualifications.

8.2.4 Billing

The reduction in charges is applied only at one location, designated by the impaired person.

8.3 UNIVERSAL EMERGENCY TELEPHONE NUMBER SERVICE

Universal Emergency Telephone Number Service (911 Service) is an arrangement of Company central office and trunking facilities whereby any telephone user who dials the number 911 will reach the emergency report center for the telephone from which the number is dialed or will be routed to an operator if all lines to an emergency report center are busy. If no emergency report center customer exists for a central office entity, a telephone user who dials the number 911 will be routed to an operator. The telephone user who dials the 911 number will not be charged for the call.

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 15, 2011

PSC 3
TELEPHONE
Page No. 118

Section 8 - SPECIAL SERVICES AND PROGRAMS (cont'd)

8.4 NEW YORK RELAY SERVICE

8.4.1 General

NEKO will provide access to a telephone relay center for New York Relay Service. The service permits telephone communications between hearing and/or speech impaired individuals who must use a Telecommunications Device for the Deaf (TDD) or a Teletypewriter (TTY) and individuals with normal hearing and speech. The Relay Service can be reached by dialing an 800 number. Specific 800 numbers have been designated for both impaired and non-impaired customers to use.

8.4.2 Regulations

- a. Only intrastate calls can be completed using the New York Relay Service under the terms and conditions of this tariff.
- b. Charges for calls placed through the Relay Service will be billed as if direct distance dialed (DDD) from the point of origination to the point of termination. The actual routing of the call does not affect billing.
- c. Calls through the Relay Service may be billed to a third number only if that number is within New York State. Calls may also be billed to calling cards issued by NEKO or other carriers who may choose to participate in this service.

8.4.2 Regulations (cont'd)

- d. The following calls may not be placed through the Relay Service:
 - 1. calls to informational recordings and group bridging service:
 - 2. calls to time or weather recorded messages;
 - 3. station sent paid calls from coin telephones; and
 - 4. operator-handled conference service and other teleconference calls.

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 15, 2011

PSC 3
TELEPHONE
Page No. 119

Section 8 - SPECIAL SERVICES AND PROGRAMS (cont'd)

8.4 NEW YORK RELAY SERVICE (cont'd)

8.4.3 Liability

NEKO contracts with an outside provider for the provision of this service. The outside provider has complete control over the provision of the service except for the facilities provided directly by NEKO International Computers Inc.. In addition to other provisions of this Tariff dealing with liability, in the absence of gross negligence or willful misconduct on the part of NEKO International Computers Inc., NEKO shall not be liable for and the customer, by using the service, agrees to release, defend and hold harmless for all damages, whether direct, incidental or consequential, whether suffered, made, instituted or asserted by the customer or by any other person, for any loss or destruction of any property, whatsoever whether covered by the customer or others, or for any personal injury to or death of, any person. Notwithstanding any provision to the contrary, in no event shall NEKO be liable for any special, incidental, consequential, exemplary or punitive damages of any nature whatsoever.

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NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 15, 2011

PSC 3
TELEPHONE
Page No. 120

Section 8 - SPECIAL SERVICES AND PROGRAMS (cont'd)

8.5 SPECIAL CREDIT CARD FOR BLIND AND DISABLED PERSONS

8.5.1 General

Persons who are blind or whose disability causes difficult with hand and finger coordination and use of a telephone qualify for a Special Credit Card. The card may be used from any telephone within NEKO International Computers Inc.'s territory to place calls within and outside the state of New York at a special rate or to place calls from a telephone outside of NEKO International Computers Inc.'s territory, but within the state of New York at rates applicable to the territory from which the call is made.

8.5.2 Rates

Within NEKO International Computers Inc.'s Territory:

Station to station toll calls placed with operator assistance will be billed at the lower rate normally applicable to calls placed without operator assistance. Local calls cannot be charged to the card. Person-to-person calls charged to the card with be billed at the higher operator handled rate.

Outside NEKO International Computers Inc.'s Territory, but within New York State:

All rates, charges, billing and restriction in effect in the territory from which the call is made will apply.

8.5.3 Qualification

The follow criteria will be used to determine eligibility for the Special Credit Card:

8.5.3.1 "Legally Blind" - those whose visual acuity is 20/200 or less in the better eye with correcting glasses or whose widest diameter of visual field subtends an angular distance no greater than 20 degrees.

8.5.3.2 "Physically Handicapped" - those who are certified by competent authority as unable to read or use ordinary printed materials as result of physical limitations.

8.5.3.3 Persons whose disabling condition causes difficulty with hand and finger coordination and utilization of a coin or noncoin telephone. Acceptable certifications are those made by a licensed physician, ophthalmologist or optometrist.

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 15, 2011

PSC 3
TELEPHONE
Page No. 121

Section 8 - SPECIAL SERVICES AND PROGRAMS (cont'd)

8.5 SPECIAL CREDIT CARD FOR BLIND AND DISABLED PERSONS (cont'd)

8.5.4 Billing Authorization

Responsibility for payment of charges may be handled in one of two ways:

8.5.4.1 The handicapped person (the applicant) may accept responsibility for payment of his or her own bill. In this case, the applicant must be 18 years of age or older and must reside within NEKO International Computers Inc.'s service territory, but he or she does not need to have other service from NEKO International Computers Inc..

8.5.4.2 Another party may agree to accept responsibility for payment of charges incurred through use of the Special Credit Card by the applicant. When this option is chosen, the person accepting this responsibility must be 18 years of age or older, but does not need to reside within NEKO International Computers Inc.'s service territory.

In either case, the applicant is the only authorized user of the Special Credit Card. If the person accepting payment responsibility has service within NEKO International Computers Inc.'s service territory, charges will be billed on a regular monthly bill; otherwise a separate bill will be sent.

8.6 SCHOOLS AND LIBRARIES DISCOUNT PROGRAM

8.6.1 General

The Schools and Libraries Discount Program permits eligible schools (public and private, grades Kindergarten through 12) and libraries to purchase NEKO services offered in this tariff and the (additional company tariff references, if appropriate) at a discounted rate, in accordance with the Rules adopted by the Federal Communications Commission (FCC) in its Universal Service Order 97-157, issued May 8, 1997 and the New York State Public Service Commission in its Opinion and Order 97-11 Adopting Discounts for Services for Schools and Libraries, issued June 25, 1997. The Rules are codified at 47 Code of Federal Regulation (C.F.R.) 54.500 et. seq.

As indicated in the Rules, the discounts will be between 20 and 90 percent of the pre-discount price, which is the price of services to schools and libraries prior to application of a discount. The level of discount will be based on an eligible school or library's level of economic disadvantage and by its location in either an urban or rural area. A schools level of economic disadvantage will be determined by the percentage of its students eligible for participation in the national school lunch program, and a library's level of economic disadvantage will be calculated on the basis of school lunch eligibility in the public school district in which

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 15, 2011

PSC 3
TELEPHONE
Page No. 122

Section 8 - SPECIAL SERVICES AND PROGRAMS (cont'd)

8.6 SCHOOLS AND LIBRARIES DISCOUNT PROGRAM (Cont'd)

Section 8 - SPECIAL SERVICES AND PROGRAMS (cont'd)

the library is located. A non-public school may use either eligibility for the national school lunch program or other federally approved alternative measures to determine its level of economic disadvantage. To be eligible for the discount, schools and libraries will be required to comply with the terms and conditions set forth in the Rules. Discounts are available only to the extent that they are funded by the federal universal service fund. Schools and libraries may aggregate demand with other eligible entities to create a consortium.

8.6.2. Regulations

1. Obligation of eligible schools and libraries

a. Requests for service

1. Schools and libraries and consortia shall participate in a competitive bidding process for all services eligible for discounts, in accordance with any state and local procurement rules.

2. Schools and libraries and consortia shall submit requests for services to the Schools and Libraries Corporation, as designated by the FCC, and follow established procedures.

3. Services requested will be used for educational purposes.

4. Services will not be sold, resold or transferred in consideration for money or any other thing of value.

2. Obligations of NEKO International Computers Inc.

a. NEKO will offer discounts to eligible schools and libraries on commercially available telecommunications services contained in this tariff. Those services contained in this tariff which are excluded from the discount program, in accordance with the Rules, are included as an attachment to this tariff.

b. NEKO will offer services to eligible schools, libraries and consortia at prices no higher than the lowest price it charges to similarly situated non-residential customers for similar services (lowest corresponding price).

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 15, 2011

PSC 3
TELEPHONE
Page No. 123

Section 8 - SPECIAL SERVICES AND PROGRAMS (cont'd)

8.6 SCHOOLS AND LIBRARIES DISCOUNT PROGRAM (Cont'd)

8.6.2 Obligations of NEKO (Cont'd)

c. In competitive bidding situations, NEKO may offer flexible pricing or rates other than in this tariff, where specific flexible pricing arrangements are allowed, subject to New York State Public Service Commission approval.

8.6.3 Discounted Rates for Schools and Libraries

1. Discounts for eligible schools and libraries and consortia shall be set as a percentage from the pre-discount price, which is the price of services to schools and libraries prior to application of a discount.
2. The discount rate will be applied to eligible intrastate services purchased by eligible schools, libraries or consortia.
3. The discount rate is based on each school or library's level of economic disadvantage as determined in accordance with the FCC Order or other federally approved alternative measures (as permitted by the Rules) and by its location in either an urban or rural area.
4. The discount matrix for eligible schools, libraries and consortia is included as an attachment to this tariff.

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 15, 2011

PSC 3
TELEPHONE
Page No. 124

Section 8 - SPECIAL SERVICES AND PROGRAMS (cont'd)

8.7 HEALTH CARE PROVIDERS SUPPORT PROGRAM

8.7.1. General

The purpose of the Health Care Providers Support Program is to enable public and non-profit rural health care providers to have access to telecommunications services necessary for the provision of health care services at rates comparable to those paid for similar services in urban areas. The Health Care Providers Support Program offers eligible public and non-profit health care providers located in rural areas reduced rates for Company intrastate services, available in this Tariff and (Insert additional company tariff references as appropriate). Such services must be purchased in accordance with the Rules adopted by the Federal Communications Commission (FCC) in its Universal Service Order 97-157, issued May 8, 1997 and the New York State Public Service Commission in its Order in Cases 94-C-0095 and 28425, issued November 4, 1997. The FCC Rules are codified at 47 Code of Federal Regulation (C.F.R.) 54.601 et. seq., and any amendments made thereto.

8.7.2. Regulations

- a. To be eligible for the reduced rates, rural health care providers are required to comply with the terms and conditions set forth in the FCC Rules.
- b. Reduced rates are available only to the extent that they are funded by the federal universal service fund.
- c. Eligible rural health care providers may aggregate demand with other entities to create a consortium. Universal service support shall apply only to the portion of eligible services used by an eligible health care provider.

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 15, 2011

PSC 3
TELEPHONE
Page No. 125

Section 8 - SPECIAL SERVICES AND PROGRAMS (cont'd)

8.7 HEALTH CARE PROVIDERS SUPPORT PROGRAM

8.7.2. Regulations (Cont'd)

d. Responsibility of eligible health care providers (Cont'd)

1. Rural health care providers and consortia shall participate in a competitive bidding process for all services eligible for reduced rates in accordance with any state and local procurement rules.
2. Rural health care providers and consortia shall submit requests for services to the program Administrator, as designated by the FCC, and follow established procedures.
3. Services requested must be used for purposes related to the provision of health care services or instruction that the health care provider is legally authorized to provide under the law.
4. A health care provider that cannot obtain toll free access to an Internet Service Provider and who is eligible for support for limited toll-free access under the Rules must certify that it lacks toll-free Internet access and that it is an eligible health care provider.
5. Services cannot be sold, resold or transferred in consideration for money or any other thing of value.

8.7.2. Regulations

e. Responsibility of NEKO International Computers Inc.

1. NEKO shall offer the rates and charges as specified in Section 3, to eligible health care providers to the extent that facilities and services are available and offered in the tariffs specified in 1. preceding.
2. NEKO shall offer services to eligible rural health care providers and consortia at prices no higher than the highest urban rate as defined in the FCC Order and Rules.
3. In competitive bidding situations, where specific flexible pricing arrangements are allowed, NEKO may offer flexible pricing (to determine the reduced rate) subject to New York State Public Service Commission approval.

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 15, 2011

PSC 3
TELEPHONE
Page No. 126

Section 8 - SPECIAL SERVICES AND PROGRAMS (cont'd)

8.7 HEALTH CARE PROVIDERS SUPPORT PROGRAM (Cont'd)

8.7.3 Rates and Charges

The following price adjustments will be available to eligible rural health care providers, except subparagraph c., which shall be available to all eligible health care providers, regardless of location;

- a. A reduced rate for telecommunications services, using a bandwidth capacity of up to 1.544 Mbps, not to exceed the highest tariffed or publicly available rate charged to a commercial customer for a similar service provided over the same distance in the nearest city in new York State with a population of at least 50,000.
- b. An exemption from some mileage charges for any telecommunications services, using a bandwidth capacity of up to 1.544 Mbps, that is necessary for the provision of health care services. The exempted mileage includes the distance between the rural health care provider and the most distant perimeter of the nearest city in New York State with a population of 50,000 or more, less the standard urban distance, which is the maximum average diameter of all cities with population of 50,000 or more in the state.
- c. Each eligible health care provider that cannot obtain toll-free access to an Internet service provider is entitled to receive toll charge credits for toll charges imposed for connecting to an Internet service provider as per the FCC Rules. Such toll charge credits are available pursuant to applicable toll tariffs.

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 15, 2011

PSC 3
TELEPHONE
Page No. 127

Section 8 - SPECIAL SERVICES AND PROGRAMS (cont'd)

8.7 HEALTH CARE PROVIDERS SUPPORT PROGRAM (Cont'd)

ATTACHMENT

A.. SERVICES INELIGIBLE FOR SCHOOLS AND LIBRARIES DISCOUNT

1. Voice Mail Services

B. SCHOOLS AND LIBRARIES DISCOUNT MATRIX

% DISCOUNT LEVEL

HOW DISADVANTAGED	URBAN DISCOUNT	RURAL DISCOUNT
% of students eligible for national school lunch program		
<1	20	25
1-19	40	50
20-34	50	60
35-49	60	70
50-74	80	80
75-100	90	90

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 15, 2011

PSC 3
TELEPHONE
Page No. 128

CONTENTS

SECTION 9 - SPECIAL ARRANGEMENTS

9.1 Special Construction

9.1.1 Basis for Charges

9.1.2 Basis for Cost Computation

9.1.3 Termination Liability

9.2 Non-Routine Installation and/or Maintenance

9.3 Individual Case Basis (ICB) Arrangements

SECTION 9 - SPECIAL ARRANGEMENTS

9.1 SPECIAL CONSTRUCTION

9.1.1 Basis for Charges

Basis for Charges where NEKO furnishes a facility or service for which a rate or charge is not specified in NEKO International Computers Inc.'s tariffs, charges will be based on the costs incurred by NEKO (including return) and may include:

- a) nonrecurring charges;
- b) recurring charges;
- c) termination liabilities; or
- d) combinations of (a), (b), and (c).

9.1.2 Basis for Cost Computation

The costs referred to in 9.1.1 preceding may include one or more of the following items to the extent they are applicable:

I. Costs to install the facilities to be provided including estimated costs for the rearrangements of existing facilities. These costs include:

- a) equipment and materials provided or used;
- b) engineering, labor, and supervision;
- c) transportation; and

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 15, 2011

PSC 3
TELEPHONE
Page No. 129

SECTION 9 - SPECIAL ARRANGEMENTS (cont'd)

9.1 SPECIAL CONSTRUCTION (cont'd)

d) rights of way and/or any required easements.

II. Cost of maintenance.

III. Depreciation on the estimated cost installed of any facilities provided, based on the anticipated useful service life of the facilities with an appropriate allowance for the estimated net salvage.

9.1.2 Basis for Cost Computation (cont'd)

IV. Administration, taxes, and uncollectible revenue on the basis of reasonable average cost for these items.

V. License preparation, processing, and related fees.

VI. Tariff preparation, processing and related fees.

VII. Any other identifiable costs related to the facilities provided; or

VIII. An amount for return and contingencies.

9.1.3 Termination Liability

To the extent that there is no other requirement for use by NEKO International Computers Inc., a termination liability may apply for facilities specially constructed at the request of a customer.

9.1.3.1 The period on which the termination liability is based is the estimated service life of the facilities provided.

9.1.3.2 The amount of the maximum termination liability is equal to the estimated amounts (including return) for:

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 15, 2011

PSC 3
TELEPHONE
Page No. 130

SECTION 9 - SPECIAL ARRANGEMENTS (cont'd)

9.1 SPECIAL CONSTRUCTION (cont'd)

9.1.3 Termination Liability (cont'd)

9.1.3.2 (cont'd)

1. Costs to install the facilities to be provided including estimated costs for the rearrangements of existing facilities. These costs include:

- a) equipment and materials provided or used;
- b) engineering, labor, and supervision;
- c) transportation; and
- d) rights of way and/or any required easements;

2. license preparation, processing, and related fees;

3. tariff preparation, processing and related fees;

4. cost of removal and restoration, where appropriate; and

5. any other identifiable costs related to the specially constructed or rearranged facilities.

9.1.3.3 The termination liability method for calculating the unpaid balance of a term obligation is obtained by multiplying the sum of the amounts determined as set forth in Section 9.1.3.2 preceding by a factor related to the unexpired period of liability and the discount rate for return and contingencies. The amount determined in Section 9.1.3.2 preceding shall be adjusted to reflect the redetermined estimated net salvage, including any reuse of the facilities provided. This amount shall be adjusted to reflect applicable taxes.

9.2 NON-ROUTINE INSTALLATION AND/OR MAINTENANCE

At the customer's request, installation and/or maintenance may be performed outside NEKO International Computers Inc.'s regular business hours, or (in NEKO International Computers Inc.'s sole discretion and subject to any conditions it may impose) in hazardous locations. In such cases, charges based on the cost of labor, material, and other costs incurred by or charged to NEKO will apply. If installation is started during regular business hours but, at the Customer's request, extends beyond regular business hours into time periods including, but not limited to, weekends, holidays, and/or night hours, additional charges may apply.

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 15, 2011

PSC 3
TELEPHONE
Page No. 131

SECTION 9 - SPECIAL ARRANGEMENTS (cont'd)

9.3 INDIVIDUAL CASE BASIS (ICB) ARRANGEMENTS

Rates for ICB arrangements will be developed on a case-by-case basis in response to a bona fide request from a customer or prospective customer for service which vary from tariffed arrangements. Rates quoted in response to such requests may be different for tariffed service than those specified for such service in the Rate Attachment. ICB rates will be offered to customers in writing and will be made available to similarly situated customers. A summary of each ICB contract pricing arrangement offered pursuant to this paragraph will be filed as an addendum to this Tariff within 30 days after the contract is signed by both NEKO and the customer. The following information will be included in the summary:

- 1) LATA and type of switch
- 2) The V&H distance from the central office to the customer's premises
- 3) Service description
- 4) Rates and charges
- 5) Quantity of circuits
- 5) Length of the agreement.

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 15, 2011

PSC 3
TELEPHONE
Page No. 132

CONTENTS

SECTION 10 - DIRECTORY

10.1 Alphabetical Directory

10.2 Reserved For Future Use

10.3 Directory Information Requests

10.4 Liability of the Company for Errors

CONTENTS

SECTION 11 SERVICE AREAS

Exchange	Page
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(EXCHANGE NAME)

A. The following services are offered at rates specified in the attached Rate Schedule.

BUSINESS	RESIDENCE
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Measured Rate	Measured Rate
Flat Rate	

B. LOCAL CALLING AREA

Stations bearing the following NNX codes:

Section 12- BILLING AND COLLECTION

12.1 Billing Name and Address Service

12.1.1 Undertaking of the Telephone Company

12.1.2 Obligations of the Customer

12.1.3 Rate Regulations

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NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 15, 2011

PSC 3
TELEPHONE
Page No. 133

Section 12 - BILLING AND COLLECTION SERVICES (cont'd)

12.1 Billing Name and Address Service

Billing Name and Address (BNA) Service is the provision of the complete billing name, street address, city or town, state and zip code for a telephone number assigned by the Telephone Company.

BNA Service is provided for the sole purpose of permitting the customer to bill its telephonic communications services to its end users and may not be resold or used for any other purpose, including marketing activity such as market surveys or direct marketing by mail or by telephone.

The customer may not use BNA information to bill for merchandise, gift certificates, catalogs or other services or products.

BNA Service is provided on both a manual and a mechanized basis. On a manual basis, the information will be provided by voice telecommunications or by mail, as appropriate. On a mechanized basis, the information will be entered on magnetic tape containing recorded customer messages.

BNA information is furnished for sent-paid, collect, bill to third number, 700 and 900 service messages and messages charged to a calling card that is resident in the Telephone Company's database. In addition, BNA information for messages originated from data terminal numbers (DTNs) for data communications services is furnished on a manual basis only.

12.1 Billing Name and Address Service

12.1.1 Undertaking of the Telephone Company

(A) A request for information on over 100 and up to 500 telephone numbers should be mailed to the Telephone Company. NEKO will provide the response by first class U.S. Mail within ten (10) business days.

(B) Upon receipt of a magnetic tape of recorded customer messages, NEKO will, at the request of the customer, provide BNA service on a mechanized basis. The tape of messages may be provided by the customer or, where the customer subscribes to Recording Service, may be the output from that service. NEKO will enter the BNA information on the recorded message tape and send the tape to the customer by first class U.S. Mail. Other methods of delivering the data may be negotiated, and charges based on cost will apply.

NEKO will provide a response to customer-provided tapes by mail within six (6) business days of receipt. NEKO will process and mail tapes which are the output of Recording Service every fifth business day.

(C) NEKO will specify the format in which requests and tapes are to be submitted.

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 15, 2011

PSC 3
TELEPHONE
Page No. 134

Section 12 - BILLING AND COLLECTION SERVICES (cont'd)

12.1 Billing Name and Address Service (Cont'd)

(D) The BNA information will be provided for the calling number furnished to the extent a billing name and address exists in NEKO records, including non-published and non-listed numbers. If the billing name and address information for a specific calling number is confidential due to legal, national security, end user or regulatory imposed requirements, NEKO will provide an indicator on the confidential records.

(E) NEKO will provide the most current BNA information resident in its data base. Due to normal end user account activity, there may be instances where the BNA information provided is not the BNA that was applicable at the time the message originated.

12.1.2 Obligations of the Customer

(A) With each order for BNA Service, the customer shall identify the authorized individual and address to receive the BNA information.

(B) A customer which orders BNA Service on a mechanized basis and which intends to submit tapes of record messages for processing must provide NEKO with an acceptable test tape or transmission which includes all call types for which BNA information may be requested.

(C) The customer shall institute adequate internal procedures to insure that BNA information, including that related to non-published and non-listed numbers is used only for the purpose set forth in this tariff and that BNA information is available only to those customer personnel or agents with a need to know the information. The customer must handle all billing name and address information designated as confidential by NEKO in accordance with Telephone Company's procedures concerning confidential information. NEKO will provide to the customer a statement of its procedures concerning confidential information.

(D) The customer shall not publicize or represent to others that NEKO jointly participates with the customer in the development of the customer's end user records, accounts, data bases or market data, records, files and data bases or other systems it assembles through the use of BNA service.

(E) When the customer orders BNA Service for both interstate and intrastate messages, the projected percentage of interstate use must be provided in a whole number to the Telephone Company. NEKO will designate the number obtained by subtracting the projected interstate percentage from 100 (100 - projected interstate percentage = intrastate percentage) as the projected intrastate percentage.

Section 12 - BILLING AND COLLECTION SERVICES (cont'd)

This whole number percentage will be used by NEKO to apportion the rates and nonrecurring charges between interstate and intrastate in those circumstances where the recorded message detail is not sufficient to permit NEKO to determine the appropriate jurisdiction. This percentage will remain in effect until a revised report is received as set forth following.

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 15, 2011

PSC 3
TELEPHONE
Page No. 135

12.1 Billing Name and Address Service (Cont'd)

12.1.2 Obligations of the Customer (Cont'd)

(E) (Cont'd)

Effective on the first of January, April, July and October of each year, the customer may update the jurisdictional report. The customer shall forward to the Telephone Company, to be received no later than 20 calendar days after the first of each such month, a revised report showing the interstate percentage of use for the past three months ending the last day of December, March, June and September, respectively. Except where jurisdiction can be determined from the recorded message detail, the revised report will serve as the basis for the next three months billing and will be effective on the bill date in the following month (i.e., February, May, August and November). No prorating or back billing will be done based on the report. If the customer does not supply the report, NEKO will assume the percentages to be the same as those provided in the last quarterly report. For those cases in which a quarterly report has never been received from the customer, NEKO will assume the percentages to be the same as those provided in the order for service.

(F) NEKO shall use reasonable efforts to provide accurate and complete lists. NEKO makes no warranties, expressed or implied, as to the accuracy or completeness of these lists.

12.1.3 Rate Regulations

(A) Service Establishment Charges apply for the initial establishment of BNA service on a manual basis, for the initial establishment of BNA service on a mechanized basis and for establishment of a Master BNA List for a customer.

(B) A charge applies for each request for BNA information for a telephone number or DTN number on a manual basis. A charge applies for each message processed to supply BNA information on a mechanized basis.

NEKO will keep a count of the requests and of the messages processed. NEKO will bill the customer in accordance with these counts whether or not NEKO was able to provide BNA information for all requests and messages.

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 15, 2011

PSC 3
TELEPHONE
Page No. 136

Section 12 - BILLING AND COLLECTION SERVICES (cont'd)

12.1 Billing Name and Address Service (Cont'd)

12.1.3 Rate Regulations (Cont'd)

12.1 Billing Name and Address Service (Cont'd)

(C) Where the recorded message detail is sufficient to determine that a message is an intrastate message, the rates set forth in the rate section, following, apply to each such message.

Usage for which the recorded message detail is insufficient to determine jurisdiction will be prorated by NEKO between interstate and intrastate.

The percentages provided in the reports as set forth in 20.1.2(E) preceding will serve as the basis for prorating the charges. The intrastate charges are determined as follows: For usage sensitive (i.e. requests or messages processed) chargeable rate elements, multiply the intrastate percent times actual use times the stated tariff rate.

(D) When a customer cancels an order for BNA Service after the order date, the Service Establishment Charge applies.

(E) Rates:

Service Establishment Charge \$25.00

Query Charge per Telephone Number \$.99

Rate per minute: .021

There may be required in which a different, lower, access charge — *i.e.*, the reciprocal compensation rate which is paid by full service, facilities-based local exchange providers for the termination of certain “local” calls. Compensation purposes would be defined to include the entire [LEC] LATA’S (upstate or downstate)