Status: CANCELLED Effective Date: 09/25/2011

NEKO International Computers Inc. EFFECTIVE: SEPTEMBER 25, 2011

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SECTION 2 - RULES AND REGULATIONS, (CONT'D)

2.13 SURCHARGES (Cont'd)

Such a tax, or changes the rate of such tax, the Commission may approve new surcharge factors, and NEKO will file revised surcharges as directed by the Commission.

2.13.2 Metropolitan Commuter Transportation District Tax Surcharge

In the counties listed following, a surcharge to recover the additional expense related to the Temporary Metropolitan Transportation Business Tax Surcharge (MTA Tax) applies to all rates and charges for services in this tariff:

Dutchess County

Bronx County

Nassau County

Kings County

Orange County

New York County

Putman County

Queens County

Rockland County

Richmond County

Suffolk County

Westchester County

The applicable MTA Tax rate is shown on a statement which is attached to this tariff. Any changes to this rate will be filed on 15 days' notice to the Commission, and as directed by the Commission. Customers will be notified of such changes on the first bill following the rate change. Whenever the state levies a new tax on NEKO's gross revenues, repeals such a tax, or changes the rate of such tax, the Commission may approve new surcharge factors, and NEKO will file a revised surcharge as directed by the Commission.

NEKO will assess against Customer and Customer will be responsible for paying certain surcharges in addition to the Voice Service Rates as described in Section 1.1, for use of Voice Services. These surcharges are described below:

2.13.2.1

80/20. Customer's Carrier LEC Toll Free and Carrier LEC Termination traffic ("80/20 Traffic") will each be subject to a surcharge if, during any given billing month, the traffic from originating operating company numbers ("OCN") of Carrier LEC Toll Free Service types and the terminating OCN of Carrier LEC

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