
INTEREXCHANGE TELECOMMUNICATIONS TARIFF

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

2.23 Modification

Company reserves the right to modify its rates and service policies at any time, subject to approval of the New York Public Service Commission and compliance with applicable notification requirements.

2.24 Taxes

All state and local taxes (i.e., gross receipts tax, sales tax, municipal and county utilities tax) are listed as separate line items, are not included in the quoted rates, and are the responsibility of the Customer. The Customer is also responsible for the payment of any use, excise, access, franchise and license fees or other local, state and federal taxes, charges or surcharges (however designated) excluding taxes on the Company's net income, imposed on or based upon the provision, sale or use of services. Any taxes imposed by a local jurisdiction will only be recovered from those Customers located in the affected jurisdiction. It shall be the responsibility of the Customer to pay any such taxes that subsequently become applicable retroactively.

2.25 Payphone Surcharge

In order to recover the Company's expenses to comply with the FCC's payphone compensation plan (FCC 97-271) and amended by Report and Order (FCC 04-182), an undiscountable per call charge is applicable to all interstate, intrastate and international calls that originate from any domestic pay telephone used to access the Company's services.

Charge per call: \$0.60

2.26 Returned Check Charge

A service charge will be assessed in accordance with New York law for all checks returned by a bank or other financial institution for: Insufficient or uncollected funds, closed account, apparent tampering, missing signature or endorsement, or any other insufficiency or discrepancy necessitating return of the instrument at the discretion of the drawee bank or other financial institution.

A fee of \$20.00 will be charged for returned checks.