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Tariff NY PSC NO. 1 Communications Section: 2 Leaf: 9

Codetel International Communications, Inc. Revision: 0

Initial Effective Date: August 21, 2004 Superseding Revision: 0

2.9 Customer Complaints and/or Disputes Regarding Charges

2.9.1 Customer inquiries or complaints regarding the Service or accounting may be made in writing or by telephone to the Company at:

700 Plaza Drive Secaucus, New Jersey 07094 English: (800) 359-9684 Spanish: (800) 359-9674

Any objections to charges should be reported within seven (7) calendar days to the Company. Adjustments to a Customer's Telecom Unit balance shall be made to the extent that records are available and/or circumstances exist which reasonably indicate that such deductions are not in accordance with approved rates or the terms of this tariff, or that an adjustment may otherwise be appropriate.

2.9.2 A Customer who is unable to resolve a billing dispute with the Company may contact and/or file a complaint with the Department at:

New York State Department of Public Service 3 Empire State Plaza Albany, New York 12223-1350

2.10 Taxes

All federal, state and local taxes, assessments and surcharges, or fees, excluding sales tax, assessed on the sale and use of the Customer's Prepaid Calling Card are paid by the Company out of the purchase price of the Prepaid Calling Card.

2.11 <u>Location of Service</u>

The Company will provide Service to Customers within the State of New York.

Issued by: Leopoldo Torres, President

Codetel International Communications, Inc. 700 Plaza Drive
Secaucus, New Jersey 07094

(201) 319-1976