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Verbal Telecard Inc. dba VTC P.S.C. NO 1 TELEPHONE Effective Date: 12/25/2013 Section: 2 Leaf: 49 Revision: 0 Superseding revision:

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

A. TELEPHONE SURCHARGES

Gross Revenue Tax Surcharge

The Company will take all reasonable steps to collect required and applicable US Federal, State and local taxes and regulatory fees.

Issued By: Tanveer Shairy, President, 50 Main Street, Suite 1000, White Plains, NY 10606