

Verbal Telecard Inc. dba VTC  
P.S.C. NO 1 TELEPHONE  
Effective Date: 12/25/2013

Section: 2  
Leaf: 49  
Revision: 0  
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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.