

May 22, 2012

New York State Public Service Commission
Three Empire State Plaza
Albany, NY 1223-1350

To Whom It May Concern:

A CPCN application was electronically filed on May 10, 2012 for Toly Digital Networks, Inc. This tariff submission is electronically submitted as part of their application.

Toly Digital Networks, Inc., a Florida corporation FEIN: 65-0651749 is located in Jupiter, Florida. It registered with the state of New York on Feb 17, 2012. TDN resells wholesale interexchange long distance minutes to local phone companies. Their Customers comprise of ILECs and CLECs resell these minutes mainly to residential customers. Services are available through underlying carriers such as Verizon, Qwest, AT&T and Global Crossing. Toly does not have any dealings with the end users.

Toly Digital Inc. is a Switchless reseller/rebiller/rebrander of voice only long distance service and bundles service to ILECs and is also able to sell to CLECs. It essentially operates as a selling agent for the IXC suppliers such as AT&T and a purchasing agent for its ILEC and CLEC customers. Its customers, the local exchange carriers will insure compliance to procedures set forth by Nebraska codes. It does not have or plan to have any telecommunication facilities in Nebraska. TDN also does not plan to have interconnection agreement with their customers.

Sincerely,

Ione Voor CPA
Forrest & Rubin, LLCs
ione@forrestrubincpa.com