

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 25, 2011

PSC 4
Access
FIRST REVISED Page No. 1

NEKO International Computers Inc.

ATTENTION PSC#4 WILL REPLACE PSC#2 IN ITS ENTIRETY
REGULATIONS AND SCHEDULE OF INTRASTATE CHARGES
APPLYING TO COMMUNICATIONS SERVICES WITHIN
THE STATE OF NEW YORK

Issued in compliance with an Order of the New York Public Service Commission
Public Service Law Article 5 Provisions Related to the Telegraph and Telephone Lines and to Telephone
and Telegraph Corporations 16NYCRR
Issued and Effective September 25, 2011.

Issued By: NEKO International Computers Inc.

Mark Hynes, President
76 Ninth Ave. P.A.F.C. # 30910
New York, NY, 10011

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 25, 2011PSC 4
Access
Page No. 2

TABLE OF CONTENTS

Title Page	Page 1
Table of Contents	Page 2
Concurring Carriers	Page 3
Connecting Carriers	Page 3
Other Participating Carriers	Page 3
Explanation of Notes	Page 4
GENERAL REGULATIONS	Section 1
RULES AND REGULATIONS	Section 2
SWITCHED ACCESS	Section 3
PRIVATE LINE SERVICES	Section 4
CARRIER COMMON LINE	Section 5
SPECIAL ARRANGEMENTS	Section 6
RECIPROCAL COMPENSATION	Section 7
BILLING AND COLLECTION	Section 8

PSC 4

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 25, 2011

Access
FIRST REVISED Page No. 3

INTENTIONALLY LEFT BLANK

Issued By: NEKO International Computers Inc.

Mark Hynes, President
76 Ninth Ave. P.A.F.C. # 30910
New York, NY, 10011

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 25, 2011

PSC 4
Access
Page No. 4

EXPLANATION OF NOTES

- (C) Indicates Changed Regulation
- (D) Indicates Discontinued Rate or Regulation
- (I) Indicated Rate Increase
- (M) Indicates Move in Location of Text
- (N) Indicates New Rate or Regulation
- (R) Indicates Rate Reduction
- (T) Indicates Change of Text Only

Issued By: NEKO International Computers Inc.

Mark Hynes, President
76 Ninth Ave. P.A.F.C. # 30910
New York, NY, 10011

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 25, 2011

PSC 4
Access
Page No. 5

CONTENTS

SECTION 1 - GENERAL REGULATIONS

	PAGES
1.1 APPLICATION OF TARIFF.....	6
1.2 DEFINITIONS	7-9
1.3 UNDERTAKING OF NEKO	10

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 25, 2011

PSC 4
Access
Page No. 6

SECTION 1 - GENERAL REGULATIONS

1.1 APPLICATION OF TARIFF

This tariff contains regulations, rates and charges applicable to the provision of access services by (NEKO International Computers Inc.) to Customers.

The provision of service by NEKO as set forth in this tariff does not constitute a joint undertaking with the Customer for the furnishing of any service.

Issued By: NEKO International Computers Inc.

Mark Hynes, President
76 Ninth Ave. P.A.F.C. # 30910
New York, NY, 10011

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 25, 2011

PSC 4
Access
Page No. 7

SECTION 1 - GENERAL REGULATIONS (CONT'D)

1.2 DEFINITIONS

ACCESS CODE - Denotes a uniform code assigned by NEKO to an individual Customer. The code has the form 7428XXX, 7428-10XXXXX, 7428-0XXX, or 7428-1XXX.

ACCESS MINUTES - Denotes that usage of exchange facilities in intrastate service for the purpose of calculating chargeable usage.

ACCESS TANDEM - A switching system that provides a traffic concentration and distribution function for originating or terminating traffic between end offices and a Customer's premises.

ANSWER SUPERVISION - The transmission of the switch trunk equipment supervisory signal (off-hook or on-hook) to the Customer's point of termination as an indication that the called party has answered or disconnected.

CALL - A Customer attempt for which the complete address code is provided to the service end office.

CARRIER OR COMMON CARRIER - Any individual, partnership, association, corporation or other entity engaged in intrastate communication for hire by wire or radio between two or more exchanges.

CENTRAL OFFICE - A local Company switching system where exchange service customer station loops are terminated for purposes of interconnection to each other and to trunks.

CHANNEL - A communications path between two or more points of termination.

COMMUNICATIONS SYSTEM - Denotes channels and other facilities which are capable of communications between terminal equipment provided by other than NEKO.

COMPANY - (NEKO International Computers, Inc.)

CUSTOMER - Any individual, partnership, association, corporation or other entity which subscribes to the services offered under this tariff, including both Interexchange Carriers and End Users.

CUSTOMER DESIGNATED PREMISES - The premises specified by the Customer for termination of Access Services.

DUAL TONE MULTIFREQUENCY (DTMF) - Tone signals, also known as touch tone signaling.

END OFFICE SWITCH - A Company switching system where exchange service customer station loops are terminated for purposes of interconnection to each other and to trunks.

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 25, 2011

PSC 4
Access
Page No. 8

SECTION 1 - GENERAL REGULATIONS, (CONT'D)

1.2 DEFINITIONS (Cont'd)

END USER - Any customer of an intrastate telecommunications service that is not a Carrier or Common Carrier, except that a Carrier shall be deemed to be an End User when such Carrier uses a telecommunications service for administrative purposes. A person or entity that offers telecommunications service exclusively as a reseller shall be deemed to be an End User if all resale transmissions offered by such reseller originate on the premises of such reseller when making such service available to others, directly or indirectly.

ENTRY SWITCH - First point of switching.

EXCHANGE - A group of lines in a unit generally smaller than a LATA established by NEKO for the administration of communications service in a specified area. An Exchange may consist of one or more central offices together with the associated facilities used in furnishing communications service within that area.

FACILITIES - Denotes any cable, poles, conduit, carrier equipment, wire center distribution frames, central office switching equipment, etc., utilized to provide the service offered under this tariff.

FIRST POINT OF SWITCHING - The first Company location at which switching occurs on the terminating path of a call proceeding from the Customer premises to the terminating end office and, at the same time, the last Company location at which switching occurs on the originating path of a call proceeding from the originating end office to the Customer premises.

INTERSTATE COMMUNICATIONS - Any communications with that crosses over a state boundary. Interstate Communications includes interstate and international communications.

INTRASTATE COMMUNICATIONS - Any communication which originates and terminates within the same state and is subject to oversight by a state regulatory commission as provided by the laws of the state involved.

LOCAL ACCESS AND TRANSPORT AREA (LATA) - A geographic area established for the provision and administration of communications service. A LATA encompasses designated exchanges, which are grouped to serve common social, economic and other purposes.

LOCAL CALLING AREA - A geographical area, as defined in NEKO's local or general exchange service tariff in which an End User may complete a call without incurring toll usage charges.

MESSAGE - A Message is a Call as defined above.

OFF-HOOK - The active condition of Switched Access Service or a telephone exchange line.

Issued By: NEKO International Computers Inc.

Mark Hynes, President
76 Ninth Ave. P.A.F.C. # 30910
New York, NY, 10011

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 25, 2011

PSC 4
Access
Page No. 9

SECTION 1 - GENERAL REGULATIONS, (CONT'D)

1.2 DEFINITIONS (Cont'd)

ON-HOOK - The idle condition of Switched Access Service or a telephone exchange line.

ORIGINATING DIRECTION - The use of Switched Access Service for the origination of calls from an End User premises to a carrier's premises.

POINT OF TERMINATION - The point of demarcation within a customer-designated premises at which NEKO's responsibility for the provision of access service ends. The point of demarcation is the point of interconnection between Company communications facilities and customer-provided facilities as defined in Part 68 of the Federal Communications Commission's Rules and Regulations.

PREMISES - A building or buildings on contiguous property, not separated by a public highway or right-of-way.

SERVING WIRE CENTER - The wire center from which the Customer-designated premises normally obtains dial tone from NEKO.

SPECIAL ACCESS CIRCUIT - The physical pathway for transmission of information between a dedicated originating point and a dedicated terminating point.

TERMINATING DIRECTION - The use of Switched Access Service for the completion of calls from a carrier's premises to an End User premises.

TRANSMISSION PATH - An electrical path capable of transmitting signals within the range of the service offering. A transmission path is comprised of physical or derived facilities consisting of any form or configuration of plant used in the telecommunications industry.

TRUNK - A communications path connecting two switching systems in a network, used in the establishment of an end-to-end connection.

TRUNK GROUP - A set of trunks which are traffic engineered as a unit for the establishment of connections between switching systems in which all of the communications paths are interchangeable.

WIRE CENTER - A physical location in which one or more central offices, used for the provision of exchange services, are located.

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 25, 2011

PSC 4
Access
Page No. 10

SECTION 1 - GENERAL REGULATIONS (CONT'D)

1.3 UNDERTAKING OF NEKO International Computers Inc.

NEKO International Computers Inc. shall be responsible only for the installation, operation and maintenance of service which it provides and does not undertake to transmit messages under this tariff.

Services provided under this tariff are provided 24 hours a day, seven days per week, unless otherwise specified in applicable sections of this tariff.

Issued By: NEKO International Computers Inc.

Mark Hynes, President
76 Ninth Ave. P.A.F.C. # 30910
New York, NY, 10011

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 25, 2011

PSC 4
Access
Page No. 11

CONTENTS

SECTION 2 - RULES AND REGULATIONS

	PAGES
2.1 USE OF FACILITIES AND SERVICE	12-15
2.2 MINIMUM PERIOD OF SERVICE	15
2.3 FLEXIBLE PRICING	16
2.4 PAYMENT FOR SERVICES RENDERED.....	17
2.5 DEPOSITS.....	18
2.6 ADVANCE PAYMENTS	19
2.7 DISPUTED BILLS.....	19
2.8 INSPECTION, TESTING AND ADJUSTMENT	20
2.9 SUSPENSION OR TERMINATION OF SERVICE.....	21-27
2.10 OBLIGATIONS OF THE CUSTOMER.....	27-32
2.11 AUTOMATIC NUMBER IDENTIFICATION	32-35
2.12 DETERMINATION OF MILEAGE	35
2.13 SURCHARGES.....	35-43

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 25, 2011

PSC 4
Access
Page No. 12

SECTION 2 - RULES AND REGULATIONS

2.1 USE OF FACILITIES AND SERVICE

2.1.1 Use of Service

2.1.1.1 Service may be used for any lawful purpose by the Customer or by any End User.

2.1.1.2 The Customer obtains no property right or interest in the use of any specific type of facility, service, equipment, number, process, or code. All right, title and interest to such items remain, at all times, solely with NEKO.

2.1.1.3 Recording of telephone conversations of service provided by NEKO under this tariff is prohibited except as authorized by applicable federal, state and local laws.

2.1.1.4 Any service provided under this Tariff may be resold to or shared (jointly used) with other persons at the Customer's option. The Customer remains solely responsible for all use of service ordered by it or billed to its account(s) pursuant to this Tariff, for determining who is authorized to use its service, and for promptly notifying NEKO of any unauthorized use. The Customer may advise its customers that a portion of its service is provided by NEKO , but the Customer shall not represent that NEKO jointly participates with the Customer in the provision of the service.

2.1.1.5 Service may be used for any lawful purpose by the Customer or by any End User.

2.1.1.6 The Customer obtains no property right or interest in the use of any Specific type of facility, service, equipment, number, process, or code. All right, title and interest to such items remain, at all times, solely with NEKO.

2.1.1.7 Recording of telephone conversations of service provided by NEKO under this tariff is prohibited except as authorized by applicable federal, state and local laws.

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 25, 2011

PSC 4
Access
Page No. 13

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

2.1 USE OF FACILITIES AND SERVICE (Cont'd)

2.1.2 Limitations

- 2.1.2.1 Service is offered subject to the availability of the necessary facilities and/or equipment and subject to the provisions of this tariff. NEKO may decline applications for service to or from a location where the necessary facilities or equipment are not available. NEKO may discontinue furnishing service in accordance with the terms of this tariff.
- 2.1.2.2 NEKO reserves the right to discontinue or limit service when necessitated by conditions beyond its control (examples of these conditions are more fully set forth elsewhere in this tariff), or when service is used in violation of provisions of this tariff or the law.
- 2.1.2.3 NEKO does not undertake to transmit messages, but offers the use of its service when available, and, as more fully set forth elsewhere in this tariff, shall not be liable for errors in transmission or for failure to establish connections.
- 2.1.2.4 NEKO reserves the right to discontinue service, limit service, or to impose requirements as required to meet changing regulatory or statutory rules and standards, or when such rules and standards have an adverse material affect on the business or economic feasibility of providing service, as determined by NEKO in its reasonable judgment.
- 2.1.2.5 NEKO reserves the right to refuse an application for service made by a present or former Customer who is indebted to NEKO for service previously rendered pursuant to this Tariff until the indebtedness is satisfied.
- 2.1.2.6 The Customer have sole responsibility for installation, testing and operation of facilities, services and equipment other than those specifically provided by NEKO as part of the Voice Services ("Customer Facilities") as described in a Service Order. In no event will the untimely installation or non-operation of Customer Facilities relieve Customer of its obligation to pay charges for the Voice Services on the NEKO turn-up

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 25, 2011

PSC 4
Access
Page No. 14

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

2.1 USE OF FACILITIES AND SERVICE (Cont'd)

2.1.3 Customer-Authorized Use

Any service provided under this Tariff may be resold to or shared (jointly used) with other persons at the Customer's option. The Customer remains solely responsible for all use of service ordered by it or billed to its telephone number(s) pursuant to this Tariff, for determining who is authorized to use its service, and for promptly notifying NEKO of any unauthorized use. The Customer may advise its customers that a portion of its service is provided by NEKO, but the Customer shall not represent that NEKO jointly participates with the Customer in the provision of the service.

Issued By: NEKO International Computers Inc.

Mark Hynes, President
76 Ninth Ave. P.A.F.C. # 30910
New York, NY, 10011

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 25, 2011

PSC 4
Access
Page No. 15

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

2.1 USE OF FACILITIES AND SERVICE (Cont'd)

2.1.4 Customer Responsibility for Equipment.

NEKO's equipment, apparatus, channels and lines shall be carefully used. Equipment furnished by NEKO shall remain its property and shall be returned to NEKO whenever requested, within a reasonable period following the request, in good condition (subject to reasonable wear and tear). The Customer is required to reimburse NEKO for any loss of, or damage to, the facilities or equipment on the Customer's premises, including loss or damage caused by agents, employees or independent contractors of the Customer through any negligence. Customer is responsible for ensuring that the end user of any DAL "Dedicated Access Lines" has proper equipment to terminate a standard T-1, ISDN, PRI T-1, DSL, UneP, Ethernet, Fiber or a T-3 and to meet FCC interconnection standards. Customer or Customer's end user is also responsible for all costs at its premises incurred in the use of Voice Service, including but not limited to equipment, wiring, electrical power, and personnel. If NEKO begins the installation process but Customer does not have the necessary equipment available, Customer will reimburse NEKO all costs that NEKO has incurred and NEKO will not be liable to provide any Voice Service to Customer or Customer's end user until and unless Customer or Customer's end user has the necessary equipment. This customer responsibility can be modified per customer if made as an amendment to the standard contract with NEKO.

2.2 MINIMUM PERIOD OF SERVICE

Service Term. The term for each Service as described in a Service Order shall be as indicated on the Service Order ("Service Term"). At the end of the Service Term for any Service, such Service shall continue on a month-to-month basis ("Extension Period") unless either party gives written notice to the other that the Service(s) shall be disconnected, such notice to be delivered at least sixty (60) calendar days before the end of the Service Term, or if during the Extension Period, then upon at least thirty (30) calendar days' prior written notice. Notwithstanding the foregoing, if Customer disconnects Service and Customer has ordered its own local access service, Customer must provide NEKO written notification of Customer's disconnects with the local access service provider in the form of a disconnection firm order commitment ("DFOC") from the local access service provider.

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 25, 2011

PSC 4
Access
Page No. 16

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

2.3 FLEXIBLE PRICING

2.3.1 General

Flexible Pricing sets minimum and maximum rates that can be charged for access service. NEKO may change a specific rate within the range of the established minimum and maximum rates.

2.3.2 Conditions

- a. NEKO reserves the right to change prices at any time subject to regulatory requirements by filing a revised Rate Attachment with the Commission.
- b. Customer notification of a rate change shall be made in accordance with Commission regulations. Where there are no regulations, notification will be made in a manner appropriate to the circumstances involved.
- c. A rate shall not be changed unless it has been in effect for at least thirty (30) days.

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 25, 2011

PSC 4
Access
Page No. 17

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

2.4 PAYMENT FOR SERVICE RENDERED

2.4.1 Service is provided and billed on a monthly basis. Bills are due and payable upon receipt.

2.4.2 The Customer is responsible for payment of all charges for service furnished to the Customer, or the Customer's agents, End Users or customers. All charges due by the Customer are payable to NEKO or to NEKO's authorized billing agent. Any objections to billed charges must be reported promptly to NEKO.

2.4.3 NEKO reserves the right to assess a charge of \$10.00 whenever a check or draft presented for payment of service is not accepted by the institution upon which it is written. The foregoing shall not limit NEKO's right to discontinue service for returned checks or drafts under Section 2.9.1 below.

2.4.4 Application of Late Payment Charge

2.4.4.1 Late payment charges do not apply to final accounts.

2.4.4.2 Late payment charges do not apply to government agencies of the State of New York. These agencies are required to make payment in accordance with the provisions of Article XI-A of the New York State Finance Law (Chapter 153 of the Laws of 1984).

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 25, 2011

PSC 4
Access
Page No. 18

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

2.5 DEPOSITS

- 2.5.1 NEKO reserves the right to examine the credit record of the Customer. If the Customer's financial condition is unknown or unacceptable to NEKO, the Customer may be required to provide NEKO with a security deposit which NEKO may apply against overdue charges. The amount of the security deposit shall be equal to two month's estimated usage but may vary with the Customer's credit history and projected usage. The Customer shall be apprised that after one year of service the Account shall be reviewed, and in the event that all amounts due have been paid within the terms and conditions of this tariff, the deposit shall be refunded in full. If subsequent payment or usage patterns change, NEKO may request an increase in or resubmission of the security deposit as appropriate. NEKO may also require a security deposit before service is restored (along with the payment of overdue charges) from the Customer whose service has been discontinued for nonpayment of overdue charges. Such security deposit may be based on a new credit history (taking into account the discontinuance of service) and estimates of usage.
- 2.5.2 The fact that a security deposit has been made in no way relieves the Customer from the prompt payment of bills upon presentation.
- 2.5.3 If the amount of a deposit is proven to be less than required to meet the requirements specified above, the Customer shall be required to pay an additional deposit upon request.
- 2.5.4 When a deposit is to be returned, the Customer may request that the full amount of the deposit be issued by check. If the Customer requests that the full amount be credited to amounts owed NEKO, NEKO will apply the deposit to any amount currently owed to NEKO, and return any remaining amount of the deposit to the Customer by check.

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 25, 2011

PSC 4
Access
Page No. 19

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

2.6 ADVANCE PAYMENTS

NEKO reserves the right to require an advance payment from the Customer instead of or in addition to a security deposit. The advance payment shall be in an amount equal to or less than estimated installation charges plus two months estimated billing.

2.7 DISPUTED BILLS

In the case of a billing dispute between the Customer and NEKO for service furnished to the Customer, which cannot be settled with mutual satisfaction, the Customer may, within 30 days of the date of the bill containing the disputed amount, request, and NEKO shall comply with the request, an in-depth investigation and review of the disputed amount. (The undisputed portion and subsequent bills must be paid on a timely basis or service shall be subject to cancellation under Section 2.9 following). NEKO shall communicate to the Customer the results of such investigation and review as soon as reasonably possible.

Issued By: NEKO International Computers Inc.

Mark Hynes, President
76 Ninth Ave. P.A.F.C. # 30910
New York, NY, 10011

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 25, 2011

PSC 4
Access
Page No. 20

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

2.8 INSPECTION, TESTING AND ADJUSTMENT

- 2.8.1 NEKO may, upon reasonable notice, make such tests and inspections as may be necessary to determine whether the terms and conditions of this tariff are being complied with in the installation, operation or maintenance of the Customer's or NEKO's facilities or equipment. .
- 2.8.2 The Customer shall be responsible for making arrangements or obtaining permission for safe and reasonable access for Company employees or agents of NEKO to enter the premises of the Customer or any joint user or customer of the Customer at any reasonable hour for the purpose of inspecting, repairing, testing or removing any part of NEKO's facilities.
- 2.8.3 Upon reasonable notice, the facilities or equipment provided by NEKO shall be made available to NEKO for such tests and adjustments as may be necessary for their maintenance in a condition satisfactory to NEKO.

Issued By: NEKO International Computers Inc.

Mark Hynes, President
76 Ninth Ave. P.A.F.C. # 30910
New York, NY, 10011

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 25, 2011

PSC 4
Access
Page No. 21

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

2.9 SUSPENSION OR TERMINATION OF SERVICE

2.9.1 Suspension or Termination for Nonpayment

In the event that any bill rendered or any deposit required is not paid, NEKO may suspend service or terminate service until the bill or the required deposit has been paid. If service is suspended or terminated for nonpayment, the Customer must remit a Connection Charge as well as any payment due and any applicable deposits prior to reconnection.

Suspension or termination shall not be made until:

2.9.1.1 At least 10 days after written notification has been served personally on the Customer, or at least 20 days after written notification has been mailed to the billing address of the Customer or;

2.9.1.2 At least 10 days after the Customer has either signed for or refused a registered letter containing written notification mailed to the billing address of the Customer.

Access service shall not be suspended or terminated for nonpayment on weekends, public holidays, other federal and state holidays proclaimed by the President or the Governor, or on days when the main business office of NEKO is not open for business.

Issued By: NEKO International Computers Inc.

Mark Hynes, President
76 Ninth Ave. P.A.F.C. # 30910
New York, NY, 10011

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 25, 2011

PSC 4
Access
Page No. 22

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

2.9 SUSPENSION OR TERMINATION OF SERVICE (Cont'd)

2.9.2 Exceptions to Suspension and Termination

Access service shall not be suspended or terminated for:

- 2.9.2.1 Nonpayment of bills rendered for charges other than access service or deposits requested in connection with access service;
- 2.9.2.2 Nonpayment for service for which a bill has not been rendered;
- 2.9.2.3 Nonpayment for service which have not been rendered;
- 2.9.2.4 Nonpayment of any billed charge which is in dispute or for the nonpayment of a deposit which is in dispute during the period before a determination of the dispute is made by NEKO in accordance with Company's complaint handling procedures. These procedures are in accordance with the Public Service Commission Rules and Regulations contained in 16 NYCRR Sections 631.9 and 631.10.
- 2.9.2.5 Access service may be suspended or terminated for nonpayment of the undisputed portion of a disputed bill or deposit if the Customer does not pay the undisputed portion after being asked to do so.

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 25, 2011

PSC 4
Access
Page No. 23

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

2.9 SUSPENSION OR TERMINATION OF SERVICE (Cont'd)

2.9.3 Verification of Nonpayment

Access service shall not be suspended or terminated for nonpayment of a bill rendered or a required deposit unless NEKO has verified, in a manner approved by the Public Service Commission, that payment has not been received at any office of NEKO or at any office of an authorized collection agent through the end of the period indicated in the notice.

Issued By: NEKO International Computers Inc.

Mark Hynes, President
76 Ninth Ave. P.A.F.C. # 30910
New York, NY, 10011

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 25, 2011

PSC 4
Access
Page No. 24

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

2.9 SUSPENSION OR TERMINATION OF SERVICE (Cont'd)

2.9.4 Termination for Cause Other Than Nonpayment

A) General

NEKO, after notice in writing to the Customer and after having given the Customer an appropriate opportunity to respond to such notice, may terminate service and sever the connection(s) from the Customer's premises under the following conditions:

- 2.9.4.1 in the event of prohibited, unlawful or improper use of the facilities or service, or any other violation by the Customer of the rules and regulations governing the facilities and service furnished, or
- 2.9.4.2 if, in the judgment of NEKO , any use of the facilities or service by the Customer may adversely affect NEKO 's personnel, plant, property or service. NEKO shall have the right to take immediate action, including termination of the service and severing of the connection, without notice to the Customer when injury or damage to telephone personnel, plant, property or service is occurring, or is likely to occur, or
- 2.9.4.3 in the event of unauthorized use, where the Customer fails to take reasonable steps to prevent the unauthorized use of the facilities or service received from NEKO , or
- 2.9.4.4 in the event that service is connected for a Customer who is indebted to NEKO for service or facilities previously furnished, that service may be terminated by NEKO unless the Customer satisfies the indebtedness within 20 days after written notification.

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 25, 2011

PSC 4
Access
Page No. 25

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

2.9 SUSPENSION OR TERMINATION OF SERVICE (Cont'd)

B) Termination For Cause Other Than Nonpayment (cont'd)

2.9.4.5 Prohibited, Unlawful or Improper Use of the Facilities or Service

Prohibited, unlawful or improper use of the facilities or service includes, but is not limited to:

2.9.4.6 The use of facilities or service of NEKO without payment of tariff charges;

2.9.4.7 Permitting fraudulent use.

C) Abandonment or Unauthorized Use of Facilities

2.9.4.8 If it is determined that facilities have been abandoned, or are being used by unauthorized persons, or that the Customer has failed to take reasonable steps to prevent unauthorized use, NEKO may terminate access service.

2.9.4.9 In the event that access service is terminated for abandonment of facilities or unauthorized use and service is subsequently restored to the same Customer at the same location:

- a. No charge shall apply for the period during which service had been terminated, and
- b. Reconnection charges will apply when service is restored. However, no charge shall be made for reconnection if the service was terminated due to an error on the part of NEKO .

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 25, 2011

PSC 4
Access
Page No. 26

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

2.9 SUSPENSION OR TERMINATION OF SERVICE (Cont'd)

c. Change in NEKO's Ability to Secure Access

Any change in NEKO's ability (a) to secure and retain suitable facilities and rights for the construction and maintenance of the necessary circuits and equipment or (b) to secure and retain suitable space for its plant and facilities in the building where service is provided to the Customer may require termination of a Customer's service until such time as new arrangements can be made. No charges will be assessed the Customer while service is terminated, and no connection charges will apply when the service is restored.

Issued By: NEKO International Computers Inc.

Mark Hynes, President
76 Ninth Ave. P.A.F.C. # 30910
New York, NY, 10011

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 25, 2011

PSC 4
Access
Page No. 27

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

2.9 SUSPENSION OR TERMINATION OF SERVICE (Cont'd)

2.9.5 Emergency Termination of Service

NEKO will immediately terminate the service of any Customer, on request, when the Customer has reasonable belief that the service is being used by an unauthorized person or persons. NEKO may require that the request be submitted in writing as a follow-up to a request made by telephone.

2.10 OBLIGATIONS OF THE CUSTOMER

2.10.1 Damages

The Customer shall reimburse NEKO for damages to Company facilities utilized to provide services under this tariff caused by the negligence or willful act of the Customer, or resulting from improper use of NEKO's facilities, or due to malfunction of any facilities or equipment provided by other than NEKO except that no Customer shall be liable for another Customer's actions.

2.10.2 Ownership of Facilities

Facilities utilized by NEKO to provide service under the provisions of this tariff shall remain the property of NEKO. Such facilities shall be returned to NEKO by the Customer, whenever requested, within a reasonable period following the request in as good condition as reasonable wear permits.

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 25, 2011

PSC 4
Access
Page No. 28

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

2.10 OBLIGATIONS OF THE CUSTOMER (Cont'd)

2.10.3 Equipment Space and Power

The Customer shall furnish to NEKO, at no charge, equipment space and electrical power required by NEKO to provide services under this tariff at the points of termination of such services. The selection of AC or DC power shall be mutually agreed to by the Customer and NEKO. The Customer shall make necessary arrangements in order that NEKO will have access to such spaces at reasonable times for installation, testing, repair, maintenance or removal of Company service.

2.10.4 Testing

The services provided under this tariff shall be made available to NEKO at mutually agreed upon times in order to permit NEKO to test, adjust and maintain the services in satisfactory operating condition. No credit will be allowed for any interruption during such tests and adjustments.

2.10.5 Design of Customer Services

The Customer shall be responsible for its own expense for the overall design of its services and for any redesigning or rearrangements of its services which may be required because of changes in facilities, operations or procedures of NEKO, minimum protection criteria or operating or maintenance characteristics of the facilities.

2.10.6 Network Contingency Coordination

The Customer shall, in cooperation with NEKO, coordinate in planning the actions to be taken to maintain maximum network capability following natural or man-made disasters which affect telecommunications service.

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 25, 2011

PSC 4
Access
Page No. 29

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

2.10 OBLIGATIONS OF THE CUSTOMER (Cont'd)

2.10.7 Jurisdictional Reports

- a) For Switched Access services, NEKO will use the percentage of interstate originating feature group D to determine the percent of interstate usage to apply to all other switched access services provided by NEKO to the Customer. For Switched Access services for which NEKO cannot determine the jurisdictional nature of Customer traffic and its related access minutes, NEKO reserves the right to require the Customer to provide a projected estimate of its traffic, split between the interstate and intrastate jurisdictions. The Customer shall upon ordering service, and annually thereafter, report the percentage of interstate use and such report will be used for billing purposes until the Customer reports a different projected interstate percentage for a working trunk group. When the Customer adds trunks to or removes trunks from an existing group, the Customer shall furnish a revised projected interstate percentage that applies to the total trunk group. The revised report will serve as the basis for future billing and will be effective on the next bill date.
Traffic Jurisdiction Determination.
- b) If NEKO provides any Voice Service for which the rates or other terms and Conditions depend on the jurisdictional nature (interstate, including International, or intrastate) of Customer traffic, NEKO shall be entitled to Determine the jurisdiction of such traffic to the extent NEKO can make such a Determination based on call detail information. NEKO shall utilize a Hierarchical rating methodology based on the following information in Sequential order of priority from highest to lowest:
For terminating traffic, NEKO shall use: Originating Local Routing Number ("ORIGLRN"), Calling Party Number ("CPN"), or Originating Number/ANI ("ANISP") to determine jurisdiction.
For originating traffic, NEKO shall use: Terminating LRN ("TERMLRN") or Called Number ("CALLEDNO") to determine jurisdiction.
To the extent NEKO cannot make such a determination with respect to traffic ("Indeterminate Traffic"), Customer shall determine the percentage of interstate (including international) and intrastate minutes of use for such Indeterminate Traffic and shall, at NEKO's request, promptly provide NEKO with a written certification ("Traffic Jurisdiction Certification") of such percent in a form acceptable to NEKO for each state of interconnection. Traffic Jurisdiction Certifications may be modified from time to time by Customer, and are subject to recertification upon the request of NEKO, which requests shall not be made unilaterally by NEKO more than once each calendar quarter. Initial or modified Traffic Jurisdiction Certifications shall be effective prospectively as of the first day of the next calendar month if received by the fifteenth (15th) day of the month. If received after the fifteenth (15th) day of the month, the initial or

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 25, 2011

PSC 4
Access
Page No. 30

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

OBLIGATIONS OF THE CUSTOMER 2.10.7 (Cont'd)

Modified Traffic Jurisdiction Certifications shall be effective the first day of the month following the next calendar month.

- c. Until Customer provides a Traffic Jurisdiction Certification for an interconnection or if Customer fails to make any required recertification for an interconnection, the relevant minutes of use for such Indeterminate Traffic will be deemed to be fifty percent (50%) interstate and fifty percent (50%) intrastate. NEKO may (i) rely on such Traffic Jurisdiction Certification in its own percent interstate usage ("PIU") filings and (ii) file any such Traffic Jurisdiction Certification with any governmental authority, Third Party Provider, or local exchange carrier ("LEC").
 - d. If NEKO disputes the reasonableness of the Traffic Jurisdiction Certification(s) or a Traffic Jurisdiction Certification varies by more than five (5) percentage points from the preceding Traffic Jurisdiction Certification, NEKO may require Customer to provide at its own expense the data Customer used to determine the projected traffic jurisdiction and other relevant information (such as Source File and billing system information) reasonably necessary to determine the accuracy of the Traffic Jurisdiction Certification(s) (collectively, "Traffic Jurisdiction Data"). Such audits shall be limited to no more than one (1) per year, except where additional audits may be required to verify allocation changes that represent a five (5) percentage point shift from Customer's most recent Traffic Jurisdiction Certification, and such change is not (in NEKO's reasonable opinion) the result of seasonal shifts or other identifiable reasons. If such an audit results in a traffic jurisdiction determination that differs from the Traffic Jurisdiction Certification, the traffic jurisdiction determination that results from the audit shall govern. Without limiting the foregoing, if any governmental authority, LEC, or Third Party Provider requires an audit of NEKO PIU reports, or to the extent such governmental authority or entity is entitled to audit the jurisdiction of Customer's traffic, Customer shall cooperate in such audit at its expense and make its underlying Traffic Jurisdiction Data available to NEKO solely for the purpose of verifying Customer's traffic jurisdiction. If NEKO requests such data, Customer shall make it available to NEKO for inspection and copying within fifteen (15) calendar days of such request.
 - e. Customer shall indemnify NEKO for any liability or costs (including, without limitation, any back-billing, interest, penalties, legal fees, and legal expenses) NEKO incurs as a result of (i) any variance between the percentages in any Traffic Jurisdiction Certification and those determined by any such audit, (ii) any inaccuracies in NEKO's PIU reports resulting from Customer's failure to provide or recertify a Traffic Jurisdiction Certification, (iii) Customer's provision of inaccurate information, (iv) Customer's alteration or deletion of real-time traffic information, or (v) Customer's failure to provide accurate Traffic Jurisdiction Data.
- Back Hauling No pro-rating or back-billing will be done based on the report. NEKO

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 25, 2011

PSC 4
Access
Page No. 31

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

OBLIGATIONS OF THE CUSTOMER 2.10.7 (Cont'd)

may require call detail records to substantiate projected interstate usage provided to NEKO. In the event that the required jurisdictional report is not provided, NEKO recorded or estimated percentage of interstate usage will be applied to the bill. If in fact backhauling is done NEKO will absorb all backhaul costs between a NEKO POP, and the nearest NEKO voice switch. In exchange areas where there is a Third Party Provided POP and not a NEKO POP, NEKO may provide Third Party Provided IXC backhaul service at rates to be determined on an individual case basis. NEKO may request this detailed information annually. If the audit results represent a substantial deviation from the Customer's previously reported PIU for the period upon which the audit was based, the call detail records may be requested more than once annually.

2.10.8 Mixed Interstate and Intrastate Access Service

When mixed interstate and intrastate Access Service is provided, all charges, including nonrecurring charges, usage charges, and optional features, will be prorated between interstate and intrastate. The percentage provided in the reports as set forth in 2.10.7 will serve as the basis for prorating the charges. The percentage of an Access Service to be charged as intrastate is applied in the following manner:

- 2.10.8.1 For nonrecurring chargeable rate elements, multiply the percent intrastate use times the quantity of chargeable elements times the state tariff rate per element.
- 2.10.8.2 For usage sensitive chargeable rate elements, multiply the percent intrastate use times actual use (measure or Company assumed average use) times the stated rate.
- 2.10.8.3 Interstate Services. For interstate and international Voice Service, the parties hereby agree that the Agreement, to the extent it is subject to FCC regulation, is an inter-carrier agreement not subject to the tariff filing requirements of Section 203(a) of the Communications Act of 1934, as amended. All terms, conditions, and prices for the Voice Services provided by NEKO under the Agreement, to the extent they are telecommunications services subject to FCC regulation, shall be those terms, conditions, and prices contained in the Agreement and related documents, and not those contained in any NEKO federal tariff.

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 25, 2011

PSC 4
Access
Page No. 32

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

OBLIGATIONS OF THE CUSTOMER 2.10.8 (Cont'd)

- 2.10.8.4 Intrastate Services. Where NEKO is authorized to provide intrastate Voice Services, the provision of such Voice Service shall be at the rates stated in and in accordance with the terms and conditions of NEKO's applicable intrastate tariff or otherwise in accordance with applicable state law.

2.11 AUTOMATIC NUMBER IDENTIFICATION

2.11.1 General

This option provides the automatic transmission of a seven or ten digit number and information digits to the Customer's premises for calls originating in the LATA, to identify the calling station. The ANI feature, which is a software function, will be associated on a call-by-call basis with (1) all individual transmission paths in a trunk group routed directly between an end office and a Customer's premises or, where technically feasible, with (2) all individual transmission paths in a trunk group between an access tandem and a Customer's premises. Additional ANI information digits are available with Feature Group D only. These information digits will be transmitted as agreed to by the Customer and NEKO.

2.11.2 Up to 7 Digit out pulsing of Access Digits to Customer

This Option provides for the end office capability of providing up to 7 digits of the uniform access code (212-10XX) to the Customer premises. The Customer can request that only some of the digits in the access code be forwarded. The access code digits would be provided to the Customer premises location using multi-frequency signaling, and transmission of the digits would precede the forwarding of ANI if that feature were provided. It is available with Feature Group B.

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 25, 2011

PSC 4
Access
Page No. 33

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

2.11 AUTOMATIC NUMBER IDENTIFICATION (Cont'd)

2.11.3 Regulations

NEKO will provide Automatic Number Identification (ANI) associated with an intrastate service, by tariff, to any entity (ANI recipient), only under the following terms and conditions:

2.11.3.1 The ANI recipient or its designated billing agent may use or transmit ANI information to third parties for billing and collection, routing, screening, ensuring network performance, and completion of a telephone subscriber's call or transaction, or for performing a service directly related to the telephone subscriber's original call or transaction, or for performing a service directly related to the telephone subscriber's original call or transaction.

2.11.3.2 The ANI recipient may offer to any telephone subscriber with whom the ANI recipient has an established Customer relationship, a product or service that is directly related to products or service previously purchased by the telephone subscriber from the ANI recipient.

2.11.3.3 The ANI recipient or its designated billing agent is prohibited from utilizing ANI information to establish marketing lists or to conduct outgoing marketing calls, except as permitted by the preceding paragraph, unless the ANI recipient obtains the prior written consent of the telephone subscriber permitting the use of ANI information for such purposes. The foregoing provisions notwithstanding, no ANI recipient or its designated billing agent may utilize ANI information if prohibited elsewhere by law.

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 25, 2011

PSC 4
Access
Page No. 34

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

2.11 AUTOMATIC NUMBER IDENTIFICATION (Cont'd)

2.11.3 Regulations (cont'd)

2.11.3.4 The ANI recipient or its designated billing agent is prohibited from reselling, or otherwise disclosing ANI information to any other third party for any use other than those listed in Provision 1, unless the ANI recipient obtains the prior written consent of the subscriber permitting such resale or disclosure.

2.11.3.5 Telephone Corporations must make reasonable efforts to adopt and apply procedures designed to provide reasonable safeguards against the aforementioned abuses of ANI.

2.11.3.6 Violation of any of the foregoing terms and conditions by any ANI recipient other than a Telephone Corporation shall result, after a determination through the Commission's complaint process, in suspension of the transmission of ANI by NEKO until such time as the Commission receives written confirmation from the ANI recipient that the violations have ceased or have been corrected. If the Commission determines that there have been three or more separate violations in a 24 month period, delivery of ANI to the offending party shall be terminated under terms and conditions determined by the Commission.

2.11.3.7 The ten digit ANI telephone number is only available with Feature Group D. The ten digit ANI telephone number consists of the Numbering Plan Area (NPA) plus the seven digit ANI telephone number. The ten digit ANI telephone number will be transmitted on all calls except in the case of ANI failure, in which case only the NPA will be transmitted (in addition to the information digit described below).

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 25, 2011

PSC 4
Access
Page No. 35

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

2.11 AUTOMATIC NUMBER IDENTIFICATION (Cont'd)

2.11.3 Regulations (cont'd)

2.11.3.8 Where ANI cannot be provided, information digits will be provided to the Customer.

The information digits identify: (1) telephone number is the station billing number - no special treatment required, (2) ANI failure has occurred in the end office switch which prevents identification of calling telephone number - must be obtained by operator or in some other manner. The ANI telephone number is the listed telephone number of the Customer and is not the telephone number of the calling party.

2.11.4 Terms and Conditions

Violation of any of the foregoing terms and conditions by a Telephone Corporation may result in Commission prosecution of penalty and enforcement proceedings pursuant to the Public Service Law of the State of New York. ANI is a standard feature with the local switching function of Feature Group D Access, and may or may not be charged separately.

2.12 DETERMINATION OF MILEAGE

Service for which rates are mileage sensitive are rated on the airline distance between NEKO 's switch location and Customer-designated premises or the end office of the Customer-designated premises.

2.13 SURCHARGES

2.13.1 New York State Gross Revenue Tax Surcharge

A surcharge to recover the State Excise Tax on Telecommunications Services and Gross Earnings Tax (Gross Revenue Tax), applies to all rates and charges for services in this tariff. The applicable Gross Revenue Tax Surcharge rates are shown on a statement which is attached to this tariff. Any changes to these rates will be filed on 15 days' notice to the Commission, and as directed by the Commission. Customers will be notified of such changes on the first bill following the rate change. Whenever the state levies a new tax on NEKO's gross revenues, repeals

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 25, 2011

PSC 4
Access
FIRST REVISED Page No. 36

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

2.13 SURCHARGES (Cont'd)

Such a tax, or changes the rate of such tax, the Commission may approve new surcharge factors, and NEKO will file revised surcharges as directed by the Commission.

2.13.2 Metropolitan Commuter Transportation District Tax Surcharge

In the counties listed following, a surcharge to recover the additional expense related to the Temporary Metropolitan Transportation Business Tax Surcharge (MTA Tax) applies to all rates and charges for services in this tariff:

Dutchess County
Bronx County
Nassau County
Kings County
Orange County
New York County
Putman County
Queens County
Rockland County
Richmond County
Suffolk County
Westchester County

The applicable MTA Tax rate is shown on a statement which is attached to this tariff. Any changes to this rate will be filed on 15 days' notice to the Commission, and as directed by the Commission. Customers will be notified of such changes on the first bill following the rate change. Whenever the state levies a new tax on NEKO's gross revenues, repeals such a tax, or changes the rate of such tax, the Commission may approve new surcharge factors, and NEKO will file a revised surcharge as directed by the Commission.

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 25, 2011

PSC 4
Access
FIRST REVISED Page No. 37

INTENTIONALLY LEFT BLANK

Issued By: NEKO International Computers Inc.

Mark Hynes, President
76 Ninth Ave. P.A.F.C. # 30910
New York, NY, 10011

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 25, 2011

PSC 4
Access
FIRST REVISED Page No. 38

INTENTIONALLY LEFT BLANK

Issued By: NEKO International Computers Inc.

Mark Hynes, President
76 Ninth Ave. P.A.F.C. # 30910
New York, NY, 10011

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 25, 2011

PSC 4
Access
FIRST REVISED Page No.39

INTENTIONALLY LEFT BLANK

Issued By: NEKO International Computers Inc.

Mark Hynes, President
76 Ninth Ave. P.A.F.C. # 30910
New York, NY, 10011

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 25, 2011

PSC 4
Access
FIRST REVISED Page No. 40

INTENTIONALLY LEFT BLANK

Issued By: NEKO International Computers Inc.

Mark Hynes, President
76 Ninth Ave. P.A.F.C. # 30910
New York, NY, 10011

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 25, 2011

PSC 4
Access
FIRST REVISED Page No. 41

INTENTIONALLY LEFT BLANK

Issued By: NEKO International Computers Inc.

Mark Hynes, President
76 Ninth Ave. P.A.F.C. # 30910
New York, NY, 10011

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 25, 2011

PSC 4
Access
FIRST REVISED Page No. 42

INTENTIONALLY LEFT BLANK

Issued By: NEKO International Computers Inc.

Mark Hynes, President
76 Ninth Ave. P.A.F.C. # 30910
New York, NY, 10011

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 25, 2011

PSC 4
Access
FIRST REVISED Page No. 43

INTENTIONALLY LEFT BLANK

Issued By: NEKO International Computers Inc.

Mark Hynes, President
76 Ninth Ave. P.A.F.C. # 30910
New York, NY, 10011

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 25, 2011

PSC 4
Access
Page No. 44

CONTENTS

SECTION 3 - SWITCHED ACCESS SERVICE

	PAGE
3.1 GENERAL.....	45
3.2 RATE CATEGORIES	45-48
3.3 OBLIGATIONS OF NEKO	48
3.4 OBLIGATIONS OF THE CUSTOMER.....	49-50
3.5 RATE REGULATIONS	50-51
3.6 RATES AND CHARGES.....	51

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 25, 2011

PSC 4
Access
Page No. 45

SECTION 3 - SWITCHED ACCESS SERVICE

3.1 GENERAL

Switched Access Service, which is available to Customers for their use in furnishing their services to End Users, provides a two-point electrical communications path between a Customer's premises and an End User's premises. It provides for the use of common terminating, switching and Trunking facilities, and for the use of common subscriber plant of NEKO. Switched Access Service provides for the ability to originate calls from an End User's premises to a Customer's premises in the LATA where it is provided.

The application of rates for Switched Access Service is described in Sections 3.5 and 3.6 following. Rates and charges for services other than Switched Access Service, e.g., a Customer interLATA toll message service, may also be applicable when Switched Access Service is used in conjunction with these other services.

3.2 RATE CATEGORIES

There are three rate categories which apply to Switched Access Service:

- Local Switching
- Local Transport
- Common Line (see Section 5 of this tariff)

3.2.1 Local Switching

Local Switching provides for the use of end office switching equipment. Included in Local Switching are:

Common Switching, which provides the local end office switching functions and optional features.

Transport Termination, which provides for the trunk side arrangements which terminate the Local Transport facilities. The number of Transport Terminations provided will be determined by NEKO.

Where end offices are appropriately equipped, international dialing may be provided. International dialing provides the capability of switching international calls with service prefix and address codes having more digits than are capable of being switched through a standard equipped end office.

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 25, 2011

PSC 4
Access
Page No. 46

SECTION 3 - SWITCHED ACCESS SERVICE, (CONT'D)

3.2 RATE CATEGORIES, (Cont'd)

3.2.2 Local Transport

The Local Transport rate category provides the transmission facilities between the Customer premises and the end office switch (es) where the Customer traffic is switched to originate or terminate its communications.

Local Transport is a two-way voice frequency transmission path composed of facilities determined by NEKO. The two-way voice frequency path permits the transport of calls in the originating direction (from the End User end office switch to the Customer's premises) and in the terminating direction (from the Customer premises to the end office switch), but not simultaneously. The voice frequency transmission path may be comprised of any form or configuration of plant capable of and typically used in the telecommunications industry for the transmission of voice and associated telephone signals within the frequency bandwidth of approximately 300 to 3000 Hz.

NEKO will work cooperatively with the Customer in determining (1) whether the service is to be directly routed to an end office switch or through an access tandem switch, and (2) the directionality of the service.

3.2.2.1 Transmission Paths

The number of Transport transmission paths provided is based on the Customer's order and is determined by NEKO.

3.2.2.2 Interconnection

Interconnection of non-Company switched access transport facilities is available between an end office and a Customer point of presence where such facilities are provided.

3.2.3 800 Database Access Service

When a 1+800+NXX-XXXX call is originated by an end user, NEKO will utilize the Signaling System 7 (SS7) network to query an 800 database to perform the identification function. The call will then be routed to the identified customer. The manner in which 800 database access services is provided is dependent upon the availability of SS7 service at the end office from which the service is provided as outlined following:

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 25, 2011

PSC 4
Access
Page No. 47

SECTION 3 - SWITCHED ACCESS SERVICE, (CONT'D)

3.2 RATE CATEGORIES, (Cont'd)

Service Switching Point (SSP) capability for querying centralized databases, all such service will be provisioned from that end office.

When 800 database access services originates at an end office not equipped with SSP customer identification capability, the 800 call will be delivered to the access tandem on which the end office is homed and which is equipped with the SSP feature to query centralized databases.

3.3 OBLIGATIONS OF NEKO

NEKO has certain obligations pertaining only to the provision of Switched Access Service. These obligations are as follows:

3.3.1 Network Management

NEKO will administer its network to provide acceptable service levels to all telecommunications users of NEKO's network services. Generally, service levels are considered acceptable only when both End Users and Customers are able to establish connections with little or no delay encountered within NEKO's network. NEKO maintains the right to apply protective controls, i.e., those actions, such as call gapping, which selectively cancel the completion of any traffic carried over its network, including that associated with a Customer's Switched Access Service. Generally, such protective measures would only be taken as a result of occurrences such as a failure or overload of Company or customer facilities, natural disasters, mass calling or national security demands.

3.3.2 Design and Traffic Routing of Switched Access Service

NEKO shall design and determine the routing of Switched Access Service, including the selection of the first point of switching and the selection of facilities from the interface to any switching point and to the end offices where busy hour minutes of capacity are ordered. NEKO shall also decide if capacity is to be provided by originating only, terminating only, or two-way trunk groups. Finally, NEKO will decide whether trunk side access will be provided through the use of two-wire or four-wire trunk terminating equipment. Selection of facilities and equipment and traffic routing of the service are based on standard engineering methods, available facilities and equipment and NEKO's traffic routing plans. If the Customer desires different routing or directionality than that determined by NEKO, NEKO will work cooperatively with the Customer in determining (1)

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 25, 2011

PSC 4
Access
Page No. 48

SECTION 3 - SWITCHED ACCESS SERVICE, (CONT'D)

3.2 RATE CATEGORIES, (Cont'd)

Whether the service is to be routed directly to an end office or through an access tandem switch and (2) the directionality of the service.

3.3 OBLIGATIONS OF NEKO, (Cont'd)

3.3.3 Provision of Service Performance Data

Subject to availability, end-to-end service performance data available to NEKO through its own service evaluation routines may also be made available to the Customer based on previously arranged intervals and format. The data provides information on overall end-to-end call completion and non-completion performance e.g., Customer equipment blockage, failure results and transmission performance. The data does not include service performance data which is provided under other tariff sections, e.g., testing service results. If data is to be provided in other than paper format, the charges for such exchange will be determined on an individual case basis.

3.3.4 Trunk Group Measurements Reports

Subject to availability, NEKO will make available trunk group data in the form of usage in CCS, peg count and overflow to the Customer based on previously agreed to intervals.

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 25, 2011

PSC 4
Access
Page No. 49

SECTION 3 - SWITCHED ACCESS SERVICE, (CONT'D)

3.4 OBLIGATIONS OF THE CUSTOMER

The Customer has certain specific obligations pertaining to the use of Switched Access Service. These obligations are as follows:

3.4.1 Report Requirements

Customers are responsible for providing the following reports to NEKO, when applicable.

(A) Jurisdictional Reports

When a Customer orders Switched Access Service for both interstate and intrastate use, the Customer is responsible for providing reports as set forth in Section 2.10.7 preceding. Charges will be apportioned in accordance with those reports.

(B) Code Screening Reports

When a Customer orders service call routing, trunk access limitation or call gapping arrangements, it must report the number of trunks and/or the appropriate codes to be instituted in each end office or access tandem switch, for each of the arrangements ordered.

NEKO will administer its network in such a manner that the impact of traffic surges due to peaked 900 Access Service traffic on other access service traffic is minimized. Network management controls as defined in Section 3.3.1 may be implemented at NEKO option to ensure acceptable service levels

3.4.2 On and Off-Hook Supervision

The Customer facilities shall provide the necessary on and off-hook supervision for accurate timing of calls.

3.4.3 Trunk Group Measurements Reports

With the agreement of the Customer, trunk group data in the form of usage in CCS, peg count and overflow for its end of all access trunk groups, where technologically feasible, will be made available to NEKO. The data will be used to

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 25, 2011

PSC 4
Access
Page No. 50

SECTION 3 - SWITCHED ACCESS SERVICE, (CONT'D)

3.4 OBLIGATIONS OF THE CUSTOMER, (CONT'D)

monitor trunk group utilization and service performance and will be based on previously arranged intervals and format.

With the agreement of the Customer, trunk group data in the form of usage in CCS, peg count and overflow for its end of all access trunk groups, where technologically feasible, will be made available to NEKO. The data will be used to monitor trunk group utilization and service performance and will be based on previously arranged intervals and format.

3.5 RATE REGULATIONS

This section contains the specific regulations governing the rates and charges that apply for Switched Access Service.

Access Charges are applied on a per access minute basis. Access minute charges are accumulated over a monthly period.

3.5.1 Minimum Periods

Switched Access Service is provided for a minimum period of one month.

3.5.2 Cancellation of Access Service Order

A Customer may cancel an Access Order for the installation of service on any date prior to notification by NEKO that service is available for the Customer's Use or prior to the service date, whichever is later. The cancellation date is the date NEKO receives written or verbal notice from the Customer that the order is to be canceled. The verbal notice must be followed by written confirmation within 10 days. If a Customer or End User is unable to accept Access Service within 30 calendar days of the original service date, the Access Order will be canceled and applicable charges will apply.

3.5.2.1 Prior to Firm Order Confirmation Date

If an Access Order is canceled prior to the Firm Order Confirmation date, n charges will apply.

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 25, 2011

PSC 4
Access
FIRST REVISED Page No. 51

SECTION 3 - SWITCHED ACCESS SERVICE, (CONT'D)

3.5 RATE REGULATIONS, (CONT'D)

3.5.2.2 On or After Firm Order Confirmation Date If an Access Order is canceled on or after the Firm Order Confirmation date, the Customer will be billed a flat cancellation fee.

Cancellation Fee	\$150.00
------------------	----------

3.6 RATES AND CHARGES

Notwithstanding the maximum rate levels shown in this tariff, total combined charges for intrastate switched rates, on an average per-minute of use basis, including switching, transport and carrier common line (CCL), cannot exceed the average rate per-minute realized by the largest carrier in the LATA, without a showing that higher rates are cost-based and in the public interest, pursuant to the Commission's Order in Cases 94-C-0095 and 28425 (Opinion 98-10, issued and effective June 2, 1998).

Issued By: NEKO International Computers Inc.

Mark Hynes, President
76 Ninth Ave. P.A.F.C. # 30910
New York, NY, 10011

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 25, 2011

PSC 4
Access
FIRST REVISED Page No. 52

CONTENTS
SECTION 4 - PRIVATE LINE SERVICES
(RESERVED FOR LATER DATE)

SECTION 5 - CARRIER COMMON LINE SERVICE

	PAGE
5.1 GENERAL.....	53
5.2 LIMITATIONS	53
5.3 APPLICATION OF INTRASTATE CHARGES	53

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 25, 2011

PSC 4
Access
FIRST REVISED Page No. 53

SECTION 5 - CARRIER COMMON LINE ACCESS SERVICE

5.1 GENERAL

NEKO will provide Carrier Common Line Access Service to Customers in conjunction with Switched Access Service provided in Section 3 of this tariff. Carrier Common Line provides for the use of End Users' Company-provided common lines by Customers for access to such End Users to furnish Intrastate Communications.

5.2 LIMITATIONS

No telephone number or detailed billing will be provided with Carrier Common Line Access. Directory listings and intercept arrangements are not included in the rates and charges for Carrier Common Line Access.

5.3 APPLICATION OF INTRASTATE CHARGES

Intrastate rates apply only to that portion of Carrier Common Line Service provided for intrastate usage. Jurisdictional reporting is required as described in Section 2.10.7 of this tariff.

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 25, 2011

PSC 4
Access
Page No. 54

CONTENTS

SECTION 6 - SPECIAL ARRANGEMENTS

	PAGE
6.1 SPECIAL CONSTRUCTION.....	55-56
6.2 NON-ROUTINE INSTALLATION AND/OR MAINTENANCE	56
6.3 INDIVIDUAL CASE BASIS (ICB) ARRANGEMENTS	56

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 25, 2011

PSC 4
Access
Page No. 55

SECTION 6 - SPECIAL ARRANGEMENTS

6.1 SPECIAL CONSTRUCTION

6.1.1 Basis for Charges

Basis for Charges where NEKO furnishes a facility or service for which a rate or charge is not specified in NEKO 's tariffs, charges will be based on the costs incurred by NEKO (including return) and may include:

- a) Nonrecurring charges;
- b) Recurring charges;
- c) Termination liabilities; or
- d) Combinations of (a), (b), and (c).

6.1.2 Termination Liability

To the extent that there is no other requirement for use by NEKO, a termination liability may apply for facilities specially constructed at the request of a customer.

- .1 The period on which the termination liability is based is the estimated service life of the facilities provided.
- .2 The amount of the maximum termination liability is equal to the estimated amounts (including return) for:
 1. Costs to install the facilities to be provided including estimated costs for the rearrangements of existing facilities. These costs include:
 - a) equipment and materials provided or used;
 - b) Engineering, labor, and supervision;
 - c) Transportation; and
 - d) Rights of way and/or any required easements;
 2. License preparation, processing, and related fees;
 3. Tariff preparation, processing and related fees;
 4. Cost of removal and restoration, where appropriate; and
 5. Any other identifiable costs related to the specially constructed or rearranged facilities.

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 25, 2011

PSC 4
Access
Page No. 56

SECTION 6 - SPECIAL ARRANGEMENTS (CONT'D)

6. No rule of construction requiring interpretation against the draftsman hereof shall apply in the interpretation against NEKO.

6.2 NON-ROUTINE INSTALLATION AND/OR MAINTENANCE

At the customer's request, installation and/or maintenance may be performed outside NEKO's regular business hours, or (in NEKO's sole discretion and subject to any conditions it may impose) in hazardous locations. In such cases, charges based on the cost of labor, material, and other costs incurred by or charged to NEKO will apply. If installation is started during regular business hours but, at the Customer's request, extends beyond regular business hours into time periods including, but not limited to, weekends, holidays, and/or night hours, additional charges may apply.

6.3 INDIVIDUAL CASE BASIS (ICB) ARRANGEMENTS

Rates for ICB arrangements will be developed on a case-by-case basis in response to a bona fide request from a customer or prospective customer for services which vary from tariffed arrangements. Rates quoted in response to such requests may be different for tariffed services than those specified for such services in the Rate Attachment. ICB rates will be offered to customers in writing and will be made available to similarly situated customers. A summary of each ICB contract pricing arrangement offered pursuant to this paragraph will be filed as an addendum to this Tariff within 30 days after the contract is signed by both NEKO and the customer. The following information will be included in the summary:

- 1) LATA and type of switch
- 2) Service description
- 3) Rates and charges
- 4) Quantity
- 5) Length of the agreement.

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 25, 2011

PSC 4
Access
Page No. 57

CONTENTS

SECTION 7 - RECIPROCAL COMPENSATION ARRANGEMENTS

	PAGE
7.1 GENERAL	58
7.2 MEASUREMENT OF ACCESS MINUTES AND DETERMINATION OF BALANCE	58

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 25, 2011

PSC 4
Access
Page No. 58

SECTION 7 - RECIPROCAL COMPENSATION ARRANGEMENTS

7.1 GENERAL

Reciprocal Compensation Arrangements are available to Other Network Providers ("ONP's") who are also certified providers of local exchange service. Under a Reciprocal Compensation Arrangement, NEKO compensates the ONP for Company traffic terminating on the ONP's network and the ONP compensates NEKO for ONP traffic terminating on NEKO's network.

Compensation for terminating local traffic can be determined through reciprocal compensation agreements or by local call termination rates filed in this tariff, subject to the provisions of the Commission's Order in Case 94-C-0095, "Order Instituting Framework For Directory Listings, Carrier Interconnection And Intercarrier Compensation." Issued and Effective September 27, 1995. NEKO offers LATA-wide reciprocal compensation for eligible intraLATA traffic.

7.2 MEASUREMENT OF ACCESS MINUTES AND DETERMINATION OF BALANCE

NEKO and Other Network Providers will measure, on a monthly basis, the originating and terminating local usage.

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 25, 2011

PSC 4
Access
Page No. 59

CONTENTS

SECTION 8 - BILLING AND COLLECTION

	PAGE
8.1 GENERAL	60
8.2 RECORDING SERVICE.....	61-66
8.3 AUTOMATIC NUMBER IDENTIFICATION	67
8.4 BILLING NAME AND ADDRESS SERVICE.....	67-72
8.5 CURRENT RATE SERVICE	75
8.6 TAXES AND SURCHARGES.....	76

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 25, 2011

PSC 4
Access
Page No. 60

8.1 GENERAL

NEKO will provide the following services:

- Recording Service
- Automatic Number Identification (ANI)
- Billing Name and Address (BNA)

Issued By: NEKO International Computers Inc.

Mark Hynes, President
76 Ninth Ave. P.A.F.C. # 30910
New York, NY, 10011

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 25, 2011

PSC 4
Access
Page No. 61

8.2 RECORDING SERVICE

Recording is the entering on magnetic tape or other acceptable media the details of customer messages originated through switched access service. Recording is provided 24 hours a day, 7 days a week.

NEKO will provide recording service in association with the offering of Feature Groups B for 900 Access Service, C, and D Switched Access Service for customer messages that can be recorded by company-provided automatic message accounting equipment. In addition, where NEKO records the customer messages on manual tickets, NEKO will provide recording service for the manual tickets and at offices where NEKO provides Feature Group A switched access service and has the ability to record the Feature Group A call detail with automatic message accounting equipment and mark the recorded call detail as Feature Group A call detail for a specific customer, NEKO will provide the recording service for Feature Group A switched access service. At the request of the customer, recording service will be provided for Feature Group D switched access service on an end office and type of call basis. Type of call means message telecommunications service (MTS) including 700 and 900 service, calls originating and/or terminating over a WATS access line, and station message detail recording for MTS and calls originating from a WATS access line.

NEKO will provide recording service in its operating territory. The minimum territory for which NEKO will provide recording service is all the appropriately equipped offices in a state operating territory for which the customer has ordered Feature Group A, B for 900 services, C, or D switched access service. A state operating territory of a particular telephone company includes all its LATAs or market areas which are located in the same state including the areas in contiguous states which are assigned to such LATAs or market areas and served by the same company.

For Feature Group B or 900 Access Service, C, and D Switched Access Service, the term "customer message" used herein denotes an intrastate call originated by a customer's end user. Station message detail recording is an optional feature which provides a record of customer messages originated by MTS and WATS access lines. Such detail will be provided as part of Feature Group D end office and type of call recording service when requested by the customer. For Feature Group A switched access service, the term "customer message" used herein denotes a call over an intrastate Feature Group A switched access service. A call includes both calls originated to and terminated from a Feature Group A switched access service. The beginning and ending of a customer message are determined pursuant to the written instructions of the customer.

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 25, 2011

PSC 4
Access
Page No. 62

8.2 RECORDING SERVICE (Cont'd)

8.2.1 Undertaking of NEKO

- A) NEKO will record all customer messages carried over Feature Group B for 900 access service, C, and D switched access service that are available to company-provided recording equipment or operators. NEKO will record all customer messages, including interLATA intrastate messages and interLATA interstate messages, carried over a Feature Group A switched access service. Unavailable customer service messages (i.e. certain Feature Group C operator and TOPS messages which are not accessible by company-provided equipment or operators) will not be recorded. The recording equipment will be provided at locations selected by NEKO.

- B) A standard format for the provision of the recorded customer message detail will be established by NEKO and provided to the customer. If, in the course of company business, it is necessary to change the format, NEKO will notify the involved customers six months prior to the change.

Assembly and editing, provision of customer detail, data transmission to a customer location, special orders for recording and program development will be provided to the customer on a contractual basis.

- C) Recorded customer message detail which is used at the request of the customer to provide message processing and message bill processing service is not retained by NEKO for longer than 45 days. The rates for unbilled message detail and the billed message detail is retained for reference in place of the recorded customer message detail. For recorded customer message detail not used by message processing service at the customer's request, NEKO will make every reasonable effort to recover recorded customer message detail previously made available to the customer and make it available again for the customer. The charges as set forth in the rate schedule, following, will apply for all such detail provided. Such a request must be made within thirty (30) days from the date the details were initially made available to the customer.

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 25, 2011

PSC 4
Access
Page No. 63

8.2 RECORDING SERVICE (Cont'd)

8.2.2 Liability of NEKO

Notwithstanding 8.2.1 preceding, NEKO's liability for recording service is as follows:

Unless there is an expressed written agreement to the contrary, in the absence of gross negligence or willful misconduct, no liability for damages to the customer or other person or entity other than as set forth in (A) and (B) preceding shall attach to NEKO for its action or the conduct of its employees in providing recording service.

8.2.3 Obligations of the Customer

The customer shall order recording service under a special order.

The customer shall order recording service at least one month prior to the date when the customer message detail is to be recorded, unless customer's request requires that recording service be provided by end office and type of call, and then the ordering interval will be determined on an individual case basis.

The customer shall order recording service for Feature Group D switched access by end office and type of call in accordance with the terms and conditions established on an individual case basis special order.

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 25, 2011

PSC 4
Access
Page No. 64

8.2 RECORDING SERVICE (Cont'd)

8.2.4 Payment Arrangements and Audit Provision

A) Notice and Scope

8.2.4.1 Upon forty-five (45) days' prior written notice by the customer to NEKO (or such shorter period as the parties may mutually agree upon), the customer or its authorized representative shall have the right to commence an audit during normal business hours and at intervals of no more than one audit in any six month period. The audit will be limited to all such records and accounts as may, under recognized accounting practices, contain information bearing upon amounts subject to being billed to the customer's end users by NEKO as part of its provision of billing and collection services and the changes to the customer for other services provided by NEKO pursuant to this tariff.

8.2.4.2 The written notice of audit shall identify the date upon which it is to commence, the location, the customer's representatives, the subject matter of the audit, and the materials to be reviewed.

8.2.4.3 The written notice of audit shall be directed to NEKO's representative at the address stipulated by such representative.

8.2.4.4 NEKO may, within thirty (30) days of receipt of the customer's notice of audit, postpone commencement by written notice for a period not to exceed fifteen (15) days, but only for good cause. NEKO shall also indicate the new date for commencement of said audit.

8.2.4.5 Upon completion of the audit, the customer's auditors are to provide an oral report of their findings to NEKO prior to their departure, followed by a letter within thirty (30) days confirming findings.

B) Payment of Expense

Each party shall bear its own expenses in connection with the conduct of an audit. Special data extractions required by the customer for its representative to conduct the audit will be paid for by the customer. "Special data extraction" for auditing purposes shall mean programming, clerical and computer time required to create an output record (from existing data files) that cannot normally be created from current software programs in the production program library.

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 25, 2011

PSC 4
Access
Page No. 65

8.2 RECORDING SERVICE (Cont'd)

8.2.4 Payment Arrangements and Audit Provision (Cont'd)

C) Requests for Examinations

8.2.4.6 In addition to audits, the customer, or its representatives, may request, from time to time, the opportunity to conduct an examination, as defined in (ii) following. NEKO will make reasonable efforts to accommodate requests for examination and to cooperate in the conduct of an examination.

8.2.4.7 An "examination" shall, for purposes of this section, constitute a reasonable inquiry on a single issue or a specific topic related to billing and collection service for a stated reason.

Upon concurrence by both parties that errors or omissions exist, adjustment shall be made by the proper party to compensate for any errors or omissions disclosed by such examination or audit.

D) Audit Provision

All information received or reviewed by the customer or its authorized representative is to be considered confidential and is not to be distributed, provided or disclosed in any form to anyone not involved in the audit, nor is such information to be used for any other purposes.

E) Minimum Period and Minimum Monthly Charges

The minimum period for which recording service without sorting is provided and for which charges apply is one month.

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 25, 2011

PSC 4
Access
Page No. 66

8.2 RECORDING SERVICE (Cont'd)

8.2.4 Payment Arrangements and Audit Provision (Cont'd)

F) Cancellation of a Special Order

A customer may cancel a special order for recording service on any date prior to the service date. The cancellation date is the date NEKO receives written or verbal notice from the customer that the special order is to be canceled. The verbal notice must be followed by written confirmation within ten (10) days. The service date for recording service is the date the customer requests the recordings to start. When a customer cancels a special order for recording service after the order date but prior to the start of service, a special order charge and the minimum monthly charges will apply.

G) Changes to Special Orders

When customer requests material changes to a pending special order for recording service, the pending special order will be canceled and the requested changes will be undertaken if they can be accommodated by NEKO under a new special order. All cancellation charges as set forth in (C) preceding will apply for the canceled special order.

8.2.5 Rate Regulations

The special order charge applies for each special order accepted by NEKO for recording service or for a subsequently requested change.

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 25, 2011

PSC 4
Access
Page No. 67

8.3 AUTOMATIC NUMBER IDENTIFICATION

ANI provided the automatic transmission of a seven or ten digit number and information digits to the customer's premises for calls originating in the LATA, to identify the calling telephone number.

The ANI feature is an end office software function which is associated on a call-by-call basis with (1) all individual transmission paths in a trunk group routed directly between an end office and a customer's premises or, where technically feasible, with (2) all individual transmission paths in a trunk group between an end office and an access tandem, and a trunk group between an access tandem and a customer's premises.

8.3.1 Rate Regulations

When ANI is delivered (with Feature Group D originating) and the customer is charged the recording rate as set forth in the rate schedule, following, the ANI rate does not apply. If the customer is not charged the recording rate, the ANI rate as set forth in the rate schedule will apply for each ANI record delivered to the customer.

- per attempt	\$.0121
---------------	----------

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 25, 2011

PSC 4
Access
Page No. 68

8.4 BILLING NAME AND ADDRESS SERVICE

Billing Name and Address (BNA) service is the provision of the complete billing name, street address, city or town, state and zip code for a telephone number assigned by NEKO.

BNA service is provided for the sole purpose of permitting the customer to bill its telephonic communications services to its end users and may not be resold or used for any other purpose, including marketing activity such as market surveys or direct marketing by mail or by telephone.

The customer may not use BNA information to bill for merchandise, gift certificates, catalogs, or other services or products.

BNA services are provided on both a manual and a mechanized basis. On a manual basis, the information will be provided by voice telecommunications or by mail, as appropriate. On a mechanized basis, the information will be entered on magnetic tape containing recorded customer messages.

BNA information is furnished for sent-paid, collect, bill to third number, 700 and 900 service messages and messages charged to a calling card that is resident in NEKO's database. In addition, BNA information for messages originated from data terminal numbers (DTNs) of data communications services is furnished on a manual basis only.

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 25, 2011

PSC 4
Access
Page No. 69

8.4 BILLING NAME AND ADDRESS SERVICE (Cont'd)

8.4.1 Undertaking of NEKO

- A) A request for information on over 100 and up to 500 telephone numbers should be mailed to NEKO. NEKO will provide the response by first class U.S. Mail within ten (10) business days.
- B) Upon receipt of a magnetic tape of recorded customer messages, NEKO will, at the request of the customer, provide BNA service on a mechanized basis. The tape of messages may be provided by the customer or, where the customer subscribes to recording service as set forth in 8.2 preceding, may be the output from that service. NEKO will enter the BNA information on the recorded message tape and send the tape to the customer by first class U.S. Mail. Other methods of delivering the data may be negotiated, and charges based on cost will apply.

NEKO will provide a response to customer-provided tapes by mail within six (6) business days of receipt. NEKO will process and mail tapes which are the output of recording service every fifth business day.

- C) NEKO will specify the format in which requests and tapes are to be submitted.
- D) The BNA information will be provided for the calling number furnished to the extent a billing name and address exists in NEKO customer records information system, including non-published and non-listed numbers. If the billing name and address information for a specific calling number is confidential due to legal, national security, end user or regulatory imposed requirements, NEKO will provide an indicator on the confidential records.
- E) NEKO will provide the most current BNA information resident in its database. Due to normal end user account activity, there may be instances where the BNA information provided is not the BNA that was applicable at the time the message was originated.

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 25, 2011

PSC 4
Access
Page No. 70

8.4 BILLING NAME AND ADDRESS SERVICE (Cont'd)

8.4.2 Obligations of the Customer

- A) With each order for BNA service, the customer shall identify the authorized individual and address to receive the BNA information.
- B) A customer which orders BNA service on a mechanized basis and which intends to submit tapes of record messages for processing must provide NEKO with an acceptable test tape or transmission which includes all call types for which BNA information may be requested.
- C) The customer shall institute adequate internal procedures to insure that BNA information, including that related to non-published and non-listed telephone numbers is used only for the purpose set forth in this tariff and that BNA information is available only to those customer personnel or agents with a need to know the information. The customer must handle all billing name and address information designated as confidential by NEKO in accordance with NEKO's procedures concerning confidential information. NEKO will provide to the customer a statement of its procedures concerning confidential information.
- D) The customer shall not publicize or represent to others that NEKO jointly participates with the customer in the development of the customer's end user records, accounts, databases or market data, records, files and databases or other systems it assembles through the use of BNA service.
- E) When the customer orders BNA service for both interstate and intrastate messages, the projected percentage of interstate use must be provided in a whole number to NEKO. NEKO will designate the number obtained by subtracting the projected interstate percentage from 100 (100-projected interstate percentage = intrastate percentage) as the projected intrastate percentage. This whole number percentage will be used by NEKO to apportion the rates and nonrecurring charges between interstate and intrastate in those circumstances where the recorded message detail is not sufficient to permit NEKO to determine the appropriate jurisdiction. This percentage will remain in effect until a revised report is received as set forth below.

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 25, 2011

PSC 4
Access
Page No. 71

8.4 BILLING NAME AND ADDRESS SERVICE (Cont'd)

8.4.2 Obligations of the Customer (cont'd)

E) (cont'd)

Effective on the first of January, April, July, and October of each year the customer may update the jurisdictional report. The customer shall forward to NEKO, to be received no later than 20 calendar days after the first of each such month, a revised report showing the interstate percentage of use for the past three months ending the last day of December, March, June, and September, respectively. Except where jurisdiction can be determined from the recorded message detail, the revised report will serve as the basis for the next three months billing and will be effective on the bill date in the following month (i.e. February, May, August, and November). No prorating or back billing will be done based on the report. If the customer does not supply the report, NEKO will assume the percentages to be the same as those provided in the last quarterly report. For those cases in which a quarterly report has never been received from the customer, NEKO will assume the percentages to be the same as those provided in the order for service.

F) NEKO shall use reasonable efforts to provide accurate and complete lists. NEKO makes no warranties, expressed or implied, as to the accuracy or completeness of these lists.

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 25, 2011

PSC 4
Access
Page No. 72

8.4 BILLING NAME AND ADDRESS SERVICE (Cont'd)

8.4.3 Rate Regulations

- A) Service Establishment Charges apply for the initial establishment of BNA service on a manual basis, for the initial establishment of BNA service on a mechanized basis and for establishment of a master BNA list for a customer.
- B) A charge applies for each request for BNA information for a telephone number or DTN number on a manual basis. A charge applies for each message processed to supply BNA information on a mechanized basis.

NEKO will keep a count of the requests and of the messages processed. NEKO will bill the customer in accordance with these counts whether or not NEKO was able to provide BNA information for all request and messages.

- C) Where the recorded message detail is sufficient to determine a message is an intrastate message, the rates set forth in the rate schedule following will apply to each such message.

Usage for which the recorded message detail is insufficient to determine jurisdiction will be prorated by NEKO between interstate and intrastate.

The percentages provided in the reports as set forth in 8.4.2(E) preceding will serve as the basis for prorating the charges. The intrastate charges are determined as follows: For usage sensitive (i.e., requests or messages processed) chargeable rate elements, multiply the intrastate percent times actual use times the stated tariff rate.

- D) When a customer cancels an order for BNA service after the order date, the service establishment charge applies.
- E) Rates:

One Time Service Establishment installation charge for Each New Order Non recurring \$150.00

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 25, 2011

PSC 4
Access
Page No. 73

8.5 CURRENT RATE SERVICE

8.5.1 Switched Access

8.5.2 Recurring Charges

8.5.2.1 Local Switching	
Per Access Minute:	\$0.015

8.5.2.2 Local Transport	
Per Access Minute:	\$0.005

8.5.2.3 800 Data Base Access Service	
Per Query:	\$0.00035

8.5.3 Carrier Common Line, Section

Per access minute:	\$0.001
--------------------	---------

8.5.4 Billing and Collection, Section

Recording, per customer message	\$0.00081
---------------------------------	-----------

ANI, per attempt	\$0.0121
------------------	----------

BNA

Service establishment charge	\$1,595.00
------------------------------	------------

Mechanized Query charge per telephone number	\$. 02
--	---------

Manual Query charge per telephone number	\$. 048
--	----------

Issued By: NEKO International Computers Inc.

Mark Hynes, President
76 Ninth Ave. P.A.F.C. # 30910
New York, NY, 10011

NEKO International Computers Inc.
EFFECTIVE: SEPTEMBER 25, 2011PSC 4
Access
Page No. 74

8.6 TAXES AND SURCHARGES

	<u>Services Provided for Resale *</u>	<u>All Other Services</u>
State Gross Revenue Tax Surcharge	0.3764%	2.9405%
MTA Tax Surcharge	0.01277%	0.73%

*To qualify for this rate, resellers must either be included in the list of resellers that the New York State Department of Taxation and Finance publishes called "Publication 41, Treatment of Sales for Resale Under Sec. 186(e) of the Tax Law," or must possess a copy of its Certificate of Public Convenience and Necessity obtained from the New York State Public Service Commission.

Issued By: NEKO International Computers Inc.

Mark Hynes, President
76 Ninth Ave. P.A.F.C. # 30910
New York, NY, 10011
