

HAWAIIAN TELCOM, INC.
Alan Oshima, Senior Vice President and General Counsel
1177 Bishop Street; MC: A-17
Honolulu, Hawaii 96813

Tariff F.C.C. No. 2
9th Revised Page 1
Cancels 7th Revised Page 1

Issue Date: December 17, 2007

Transmittal No. 29

Effective: January 1, 2008

COMMUNICATIONS SERVICES TARIFF

CHECK SHEET

All pages inclusive of this Tariff, pages 1 through 8-2 are effective as of the date shown. The original and revised pages named below contain all changes from the original tariff that are in effect on the date shown.

Page	Number of revision except as indicated		Page	Number of revision except as indicated
1	9 th	*		
1.1	Original			
1.2	Original			
3	2 nd			
2-4	1 st			
2-11	6 th	*		

*indicates tariff pages included with this filing

Issue Date: December 17, 2007

Transmittal No. 29

Effective: January 1, 2008

COMMUNICATIONS SERVICES TARIFF

SECTION 2 - REGULATIONS, (cont'd.)

2.10 Taxes

2.10.1 Service may be subject to Federal, state and/or local taxes at the prevailing rates. Such taxes are listed as separate line items on Customer's invoice, are not included in the rates and charges listed herein, and shall be paid by Customer in addition to the rates and charges stated in this Tariff.

2.10.2 To the extent that a municipality, other political subdivision or local agency of government, or the Commission, imposes upon and collects from Company a gross receipts tax, occupation tax, license tax, permit fee, franchise fee, regulatory or other fee, such taxes and fees shall, insofar as practicable, be billed pro rata to Customers receiving service within the territorial limits of such municipality, other political subdivision, or local or Federal government or agency.

2.10.3 Company may adjust its rates and charges or impose additional rates and charges on its Customers in order to recover amounts it is required by governmental or quasi-governmental authorities to collect from or pay to others in support of statutory or regulatory programs. Examples of such programs include, but are not limited to, the Universal Service Fund (USF). Imposition, billing and collection of such rates and charges are subject to billing and other system changes by Company.

(A) For Recovery of Contributions Paid by Company to USF

Telecommunications services provided by Company are subject to an undiscountable monthly USF Fee, payable by Customer. The fee shall be calculated as follows: The gross amounts (exclusive of taxes) attributable to interstate and international services billed to Customer by Company multiplied by 10.2%. The USF will not be assessed to the extent Company is not assessed a fee on the billed charges.

(R)