

Issued: July 15, 2011

Effective: July 16, 2011

TELECOMMUNICATIONS SERVICES TARIFF

*This tariff replaces Tariff F.C.C. No. 1 issued by Comtel Telecom Assets LP
d/b/a Excel Telecommunications, Inc. in its entirety.*

TITLE PAGE

Regulations and schedule of residential charges applicable to Matrix Telecom, Inc. d/b/a Excel telecommunications between and among domestic points within the United States as specified herein. Service is provided by means of wire, radio, terrestrial, satellite, fiber optics or any suitable technology or combination of technologies.

The name, address and telephone number for the officer of the Company who is responsible for providing information with respect to the operating procedures of Matrix Telecom, Inc. d/b/a Excel Telecommunications is listed below.

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CHECK SHEET

All pages of this tariff are effective as of the date shown at the bottom of the respective page(s). Original and revised pages as named below comprise all changes from the original tariff and are currently in effect as of the date on the bottom of this page.

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CONCURRING CARRIERS

None

CONNECTING CARRIERS

None

OTHER PARTICIPATING CARRIERS

None

EXPLANATION OF SYMBOLS, REFERENCE MARKS, AND ABBREVIATIONS

The following symbols shall be used in this tariff for the purpose indicated below:

- C - to signify changed regulation
- D - to signify discontinued rate or regulation
- I - to signify a rate increase
- M - to signify matter relocated without change
- N - to signify a new rate or regulation
- R - to signify a rate reduction
- S - to signify a reissued matter
- T - to signify a change in text but no change in rate or regulation

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APPLICATION OF TARIFF

This tariff contains the regulations and rates applicable to the provision of telecommunications service by Matrix Telecom, Inc. d/b/a Excel Telecommunications (hereinafter referred to as the "Company") between and among domestic points within the United States as specified herein. Service is furnished subject to transmission, atmospheric and like conditions.

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SECTION 1.0 - DEFINITIONS

Access Line - A circuit used to carry long distance calls all or part way between Customer premises and the underlying carrier's switches.

Authorized User - A person, firm, corporation or other entity which contracts and/or presubscribes with the Company for services offered by the Company, as set forth in this tariff, and is responsible for payment of charges and compliance with the Company's tariff.

Automatic Number Identification (ANI) - The calling telephone number identification which is forwarded to Company's network by the Local Exchange Company (LEC) as a call is placed.

Casual Caller - Denotes any person who uses the Company's service who does not have a current account with the Company for service subject to this tariff, to include (i) any person who has not established an account with the Company who places calls over the Company's network from an equal access area; (ii) any presubscribed customer located in an equal access area who has either voluntarily terminated his Company account or has had his Company account terminated in accordance with the terms and conditions set forth in this tariff; and (iii) new or allocated customers whose accounts are not yet established in the Company's billing system.

Carrier Access Code (CAC) - A dialing pattern available only to Equal Access customers to send calls over a carrier other than the one that would automatically carry the customer's "1+" calls. The customer dials "10-1X-XXX" then "1+" the long distance number. "X-XXX" is the four digit Carrier Identification Code of the carrier the customer intends to use.

Commission - Federal Communications Commission or FCC.

Company - Matrix Telecom, Inc. d/b/a Excel Telecommunications unless otherwise clearly indicated by the context.

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SECTION 1.0 – DEFINITIONS, (CONT'D.)

Customer - The person, firm, corporation or other entity which orders, cancels, amends or uses service under this tariff and is responsible for payment of charges and compliance with the Company's tariff. This includes a person the Company reasonably believe is acting with the authority or knowledge of the person whose name is on the account.

Default Service - Designates the Company service that is automatically assigned to a telephone number that accesses the Company's service on a per call basis via the Company's CAC(s) for 1+ calling. Telephone numbers that are not entered into the Company's billing database and subscribed to another Company service, either through Customer request or Company-specific marketing activities, will automatically receive the Default Service upon use of a Company CAC(s).

Holidays - For the purposes of call rating, the Company observes the following as federal holidays:

Thanksgiving Day, Christmas Day, Labor Day, New Year's Day, Independence Day.

Interexchange Carrier (IXC) - A common carrier that provides long distance domestic and international communication services to the public.

Main Billed Account Telephone Number (or Billed Telephone Number of BTN) - The account associated with a Customer's service to which charges are billed. Such an account includes the customers local exchange telephone number(s).

Local Exchange Carrier (LEC) - A company which furnishes local exchange telephone service.

Other Common Carrier - A person, firm, corporation or entity which subscribes to Matrix Telecom, Inc. d/b/a Excel Telecommunications communication services and facilities and resells these communication services and facilities to the public for profit. Unless otherwise indicated herein, the term "other common carrier" when used in this tariff also means "customer" and includes entities which are brokers of the service (act as intermediaries for the purposes of reselling), those entities which are processors of the service (enhance the value of the service through substantial incurred costs), and those entities which are underlying carriers (own transmission facilities).

V & H Coordinates - Geographic points which define the originating and terminating points of a call in mathematical terms so that the airline mileage of the call may be determined. Call mileage is used for the purpose of rating calls.

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SECTION 2.0 - RULES AND REGULATIONS

2.1 Undertaking of the Company

2.1.1 The Company's services are furnished for communications originating at specified points within one state to locations in another state under terms of this tariff. Service is provided twenty four hours a day, seven days a week.

2.1.2 The Company provides interstate long distance message telephone service to Customers for their direct transmission and reception of voice, data, and other types of communications. The Company may act as the Customer's agent for ordering access connection facilities provided by other carriers or entities (such as the local exchange carrier), when authorized by the Customer, to allow connection of a Customer's location to the Company's service. The Customer shall be responsible for all charges due for such service arrangement. The Company agrees to dutifully abide by all Rules and Regulations as set forth by the Commission.

2.1.3 The Customer's monthly charges for services are based upon the total time the Customer actually uses the service subject to billing increments set forth in this tariff and any additional charges which may apply.

2.1.4 The rates and regulations contained in this tariff apply only to the services furnished by the Company and do not apply to the lines, facilities, or services provided by a local exchange telephone carrier or other common carrier for use in accessing the services of the Company.

2.2 Obligation of Customer

The Customer will assume responsibility for all usage and services billed.

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SECTION 2.0 - RULES AND REGULATIONS, (CONT'D.)

2.3 Limitations

- 2.3.1 Service is offered subject to the availability of the necessary facilities and equipment, or both facilities and equipment, provided by other carriers and subject to the provision of this tariff.
- 2.3.2 The Company reserves the right to disconnect or limit service when necessitated, per Commission Rules and with twenty four hours written notice, by conditions beyond its control, or when the Customer is using service in violation of provision of this tariff, or in violation of the law.
- 2.3.3 For any telephone number which accesses the Company's service on a per call basis via the Company's CAC(s) for 1+ calling and is subscribed to a service listed in this tariff that is not identified as a Default Service, the Company reserves the right to remove the telephone number from the billing database in the event that a period of ninety (90) consecutive days passes during which the telephone number does not access the Company's service via a CAC(s). In the future event that a customer is removed from the Company billing database, upon next use of the Company's service, the customer's service will be the then-current default service. The customer will be billed automatically for this use according to the terms of the then-current Default Service.
- 2.3.4 Any non-subscribed telephone number, which first accesses the Company's service via the Company's CAC(s) on or after July 14, 2008, may be verified for billing purposes prior to the completion of the next call. The verification may occur through a live Company agent, an automated process or other means as determined by the Company. Future calls from telephone numbers for which the Company is unable to confirm the required billing information will be denied.

2.4 Use

- 2.4.1 Services provided under this tariff may be used only for the transmission of communications by customers in a manner consistent with the terms of this tariff and regulations of the Federal Communications Commission.
- 2.4.2 Services provided under this tariff shall not be used for unlawful purposes.

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SECTION 2.0 - RULES AND REGULATIONS, (CONT'D.)

2.5 Liability of the Company

- 2.5.1 The Company's liability, if any, for its willful misconduct is not limited by this tariff. With respect to any other claim of suit, by a Customer or any other person including any traffic aggregator, for damages associated in any way with the installation, provision, termination, maintenance, repair, restoration or use of services governed by this tariff, including any and all equipment and facilities incidental to or associated with such services, the Company's liability, if any, shall not exceed an amount equal to the charge applicable under this tariff to the period during which services were affected. This liability for damages shall be in addition to provisions of this tariff, if any, as a credit allowance. However, any mistakes, omissions, interruptions, delays, errors, or defects associated in any way with the installation, provision, termination, maintenance, repair, restoration or use of services, which are caused by or contributed to by the negligence or willful act of the Customer, or which arise from facilities or equipment used by the customer, shall not result in the imposition of any liability whatsoever upon Company.
- 2.5.2 The Company is not liable for any damages caused in whole or in part by, or associated with, any service (including but not limited to channels, maintenance, repair, restoration, or local exchange services) or equipment which it did not furnish. Company is not liable for the quality of service provided by any local exchange carrier.
- 2.5.3 In no event shall the Company be liable for special, punitive consequential or incidental damages. The Company disclaims any express or implied warranties with respect to its services or equipment, including without limitation, any implied warranties of merchantability and fitness for a particular purpose.

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SECTION 2.0 - RULES AND REGULATIONS, (CONT'D.)

2.5 Liability of the Company, (Cont'd.)

- 2.5.4 In the event the Company is subjected to any liability or damages for its acts or omissions, other than willful misconduct, notwithstanding the provisions of the two preceding sections, the Company shall be indemnified, defended, and held harmless by the Customer or traffic aggregator against all claims, losses, damages arising in whole or in part from, or in any way associated with, the installation, provision, termination, maintenance, repair, restoration or use of services governed by this tariff, including any and all equipment and facilities provided by other carriers incidental to or associated with such services. In addition, the Company shall be indemnified and saved harmless by the Customer from and against all loss, liability, damage and expense, including reasonable counsel fees, due to claims for libel, slander, or infringement of copyright in connection with the material transmitted over the facilities provided by other carriers; and any other claim relating to the use of the Company's service.
- 2.5.5 The Company's failure to provide, maintain or restore service under this tariff shall be excused by labor difficulties, governmental orders, civil disturbances, acts of God, fire, flood and other catastrophes and other circumstances beyond the Company's reasonable control, subject to the Credit Allowances in this tariff, if any, applicable to interruption in service.
- 2.5.6 NEITHER THE COMPANY NOR ITS SUBCONTRACTORS SHALL BE LIABLE FOR INDIRECT, CONSEQUENTIAL, EXEMPLARY OR PUNITIVE DAMAGES, REGARDLESS OF THE FORM OF ACTION, WHETHER IN CONTRACT, TORT OR OTHERWISE, AND EVEN IF SUCH PARTY HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES. This limitation does not apply to any damages for bodily injury (including death) and, if work has not been performed in a workmanlike manner, damage to real property and tangible personal property.

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SECTION 2.0 - RULES AND REGULATIONS, (CONT'D.)

2.6 Responsibilities of the Customer

- 2.6.1 The Customer is responsible for compliance with the applicable regulations set forth in this tariff.
- 2.6.2 The Customer is responsible for placing any necessary orders; for complying with tariff regulations; and for assuring that users comply with tariff regulations. The Customer shall ensure compliance with any applicable laws, regulations, orders or other requirements (as they exist from time to time) of any governmental entity relating to services provided or made available by the Customer to other Customers.
- 2.6.3 The Customer shall ensure that Customer's terminal equipment and/or system is properly interfaced with the Company's underlying carrier's network, that the signals emitted into the equipment and facilities provided by the Company's underlying carriers are of the proper mode, bandwidth, power, and signal level for the intended use of the Customer and in compliance with the criteria set forth in this tariff, and that the signals do not damage equipment, injure personnel, or degrade service to other Customers.

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SECTION 2.0 - RULES AND REGULATIONS, (CONT'D.)

2.7 Disconnection

2.7.1 Without incurring liability the Company may disconnect services to a Customer or may withhold the provision of ordered or contracted services, subject to the procedures per Commission Rules and with written notice, under any of the following conditions:

- A For nonpayment of any sum due the Company for more than thirty days after issuance of the bill for the amount due.
- B For periods of account inactivity in excess of sixty days.
- C In the event that the Customer supplies false or inaccurate information of a material nature in order to obtain service.
- D For violation of any of the provisions of this tariff.
- E For the use of foul or profane expressions, the impersonation of another with fraudulent intent.
- F For violation of any law, rule, regulation or policy of any governing authority.
- G By reason of any order or decision of a court or other governing authority prohibiting the Company from furnishing its services.
- H If the Customer fails to maintain Customer's equipment and/or system properly, with resulting imminent harm to the Company's services, personnel, or the quality of service to other Customers, may, upon written notice, require the use of protective equipment at the Customer's expense. If this fails to produce satisfactory quality and safety, the Company may, upon written notice, terminate the Customer's service.

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SECTION 2.0 - RULES AND REGULATIONS, (CONT'D.)

2.7 Disconnection, (Cont'd.)

2.7.2 The Company may disconnect service without notice for any of the following reasons:

- A If a Customer or user causes or permits any signals or voltages to be transmitted over the equipment and facilities provided by the Company's underlying carriers in such a manner as to cause a hazard or to interfere with the Company's service to others.
- B If a Customer or user uses the Company's services in a manner to violate the law.

2.7.3 Procedures for disconnection of existing service

- A. In all other circumstances, the Company will provide the Customer with written notice stating the reason for disconnection, and will allow the Customer not less than 10 days to remove the cause for disconnection. In cases of non payment of charges due, the Customer will be allowed at least five days, excluding Sundays and holidays, to make full payment of all undisputed charges, and in no event will service be disconnected on the day preceding any day on which the Company is not prepared to accept payment of the amount due and to reconnect service

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SECTION 2.0 - RULES AND REGULATIONS, (CONT'D.)

2.8 Interruption of Service

- 2.8.1 Without incurring liability, the Company may interrupt the provision of services at any time in order to perform tests and inspections to assure compliance with tariff regulations and the proper installation and operation of Customer equipment and may continue such interruption until any items of noncompliance or improper equipment operation so identified are rectified, in compliance with the Commission Rules. When a Customer(s) service is interrupted and remains out of service for twenty four consecutive hours as a result of the above, or after being reported to the Company by an affected Customer, the Company shall make an appropriate adjustment to the Customer's bill.
- 2.8.2 Credit allowances for interruptions of service which are due to the negligence of the Customer, or the failure of channels, equipment or communication systems provided by the Customer, are subject to the general liability provisions set forth in Section 2.5 herein. It shall be the obligation of the Customer to notify the Company immediately of any interruption of service for which a credit allowance is desired by Customer, unless the Company is aware or should be aware of system outages. Before giving such notice, Customer shall ascertain that the trouble is not within his or her control, or is not in wiring or equipment, if any furnished by Customer.
- 2.8.3 Service may be disconnected by the Company without prior notice to the Customer, but with notice per Commission Rules, by blocking traffic to certain countries, cities, or NXX exchanges, or by blocking calls using certain Customer authorization codes, when the Company deems it necessary to take such action to prevent unlawful use of its service. The Company will restore service as soon as it can be provided the Customer affected and assign a new authorization code to replace the one that has been deactivated.

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SECTION 2.0 - RULES AND REGULATIONS, (CONT'D.)

2.9 Customer's Liability in the Event of Denial or Disconnection of Service

In the event Customer's service is denied or disconnected by the Company for any of the reasons stated in Section 2.7, Customer shall be liable for all unpaid charges due and owing to the Company.

2.10 Reinstitution of Service

If Customer seeks reinstatement of service following disconnection of service by the Company, Customer shall pay to the Company prior to the time service is reinstated (1) all undisputed accrued and unpaid charges and (2) a reconnection charge of \$25.00.

2.11 Authorization to Obtain Credit Information

The Company reserves the right to require all Customers to establish credit worthiness to the reasonable satisfaction of the Company. Upon application for service, Customer shall be deemed to have authorized the Company to obtain such routine credit information and verification as the Company shall require in accordance with its then existing credit policies. All criteria and methods used in the acquisition and assessment of credit related information shall be consistent and uniform for all applicants or Customers.

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SECTION 2.0 - RULES AND REGULATIONS, (CONT'D.)

2.12 Description of Payment and Billing Periods

- 2.12.1 Charges for service are applied on a recurring and non recurring basis. Service is provided and billed in arrears on a monthly basis until canceled by the Customer.
- 2.12.2 Billing will be payable upon receipt and past due 20 days after deposit in U.S. mail, postage prepaid.
- 2.12.3 Charges for usage are based on actual usage during a month and will be billed monthly in arrears. Service charges will be billed monthly in advance.
- 2.12.4 The Customer is responsible for the payment of ALL undisputed charges for services. This applies to Customers where the provision of service by the Company includes the use of authorization (access) codes. The Customer agrees to pay to the Company ANY undisputed cost incurred as a result of ANY DELEGATION OF AUTHORITY resulting in use of his/her authorization code.
- 2.12.5 Where a Customer, e.g. an employer, provides the use of authorization codes to his/her employees, or where the Customer, e.g. a family member, provides the use of authorization codes to his/her family relations or friend, guest, etc., the Customer agrees to pay to the Company ANY undisputed cost incurred as a result of these of the authorization codes.

2.13 Assignment or Transfer

All services provided under this tariff are directly or indirectly controlled by the Company and the Customer may not transfer or assign the use of service or facilities without the express written consent of the Company. Such transfer or assignment shall only apply where there is no interruption of the use or location of the service or facilities.

Prior written permission from the Company is required before any assignment or transfer. All regulations and conditions contained in this tariff shall apply to all such permitted assignees or transferees, as well as all conditions of service.

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TELECOMMUNICATIONS SERVICES TARIFF

SECTION 2.0 - RULES AND REGULATIONS, (CONT'D.)

2.14 Deposit

The Company does not collect deposits from Customers for interstate services.

2.15 Taxes

2.15.1 All federal, state and local taxes (i.e., gross receipts tax, sales tax, municipal utilities tax) are listed as separate line items on monthly bills to Customers and are not included in the quoted rates.

2.15.2 Notwithstanding any statement to the contrary contained in this Tariff, in the event that any regulatory agency, legislative body or court of competent jurisdiction promulgates regulations or modifies existing ones including, without limitation, regulations regarding payphone compensation, access charges and/or universal service ("Regulatory Activity"), the Company reserves the right, at any time and without notice to: (i) pass through to the Customer all, or a portion of, any charges or surcharges directly or indirectly related to such Regulatory Activity; or (ii) modify the rates, including any rate guarantees, and/or terms and conditions contained in this Tariff to reflect the impact of such Regulatory Activity.

2.16 Credit Limit

Company reserves the right to impose a \$250.00 credit limit per telephone line. The Company also reserves the right to request reasonable credit assurance, in its sole discretion, to allow spending in excess of \$250 per billing cycle.

2.17 Inspection, Testing and Adjustment

Upon reasonable notice, the services provided by the Company shall be made available to the Company for tests and adjustments as may be deemed necessary by the Company for maintenance. No interruption allowance will be granted for the time during which such tests and adjustments are made when the interruption is less than twenty-four consecutive hours.

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SECTION 2.0 - RULES AND REGULATIONS, (CONT'D.)

2.18 Right to Backbill for Improper Use of Company's Services

Any person or entity which uses, appropriates or secures the use of services from the Company, whether directly or indirectly, in any unlawful manner or through the providing of any misleading or false information to the Company and which use, appropriation, or securing of services is inconsistent with the stated uses and purposes of this tariff or any restrictions, conditions, and limitations stated herein, shall be liable for an amount equal to the accrued and unpaid charges that would have been applicable to the use of the Company's services actually made by Customer.

2.19 Late Payment

When a local exchange company provides the billing function on behalf of the Company, the local exchange company's local exchange service late payment charge applies. Late payment charges do not apply until after the due date of the bill in which the usage charges first appear.

Customers billed directly by the Company or its agents for usage charges incurred as the result of utilizing the Company's service will be assessed a late payment fee for any unpaid monthly balance if payment is not received by the Company by the due date specifically listed on the Customer's bill.

2.20 Returned Checks

If Company receives a check from a Customer in payment for service rendered or for any other reason of indebtedness and which is returned from the bank due to insufficient or uncollected funds, closed account, apparent tampering, missing signature or endorsement, or for any other reason, Company shall apply a service charge after Customer has been forwarded a notice of returned item. The returned check charge shall be applied to Customer's monthly billing, in addition to any other charges which may apply under this tariff.

Payment rendered by check, which is subsequently dishonored shall not constitute payment until such time as repayment is made by valid means. The Returned Check Charge is \$15.00 or 5%, whichever is greater, per incident.

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SECTION 2.0 - RULES AND REGULATIONS, (CONT'D.)

2.21 Emergency Calls

The Company is not an operator service provider and as such does not handle emergency calls. The Company is not liable in any way for any call to any emergency provider or the failure to connect to such provider or any action that occurs or fails to occur as a result.

2.22 Customer Service

In the event that the Customer is experiencing a service or billing problem, the Customer can contact the Company at the phone number located on the bill of the billing entity for resolution. The Customer can communicate with the Company's Customer Service Department in Dallas, Texas by dialing the toll free number, (800) 875-9235 ((800) 520-4001 TTY for people with hearing and/or speech disabilities), or notice must be given and delivered, postage prepaid, to the following address: Matrix Telecom, Inc. d/b/a Excel Telecommunications, 433 E. Las Colinas Boulevard, Suite 400, Irving, TX 75039. If the Company changes its address, it will notify the Customer on their bill or by other written and/or electronic means. Written notice to the Company will be effective when directed to the Company's Customer Care Department. The Customer's notice must specify customer's account number(s) and telephone number(s). Verbal notices will be deemed effective on the date reflected in Company records.

Written notices to the Customer will be considered to have been received by the Customer 3 days following the date deposited in the U.S. Mail addressed to the Customer's address as reflected in the Company's files or immediately if we notify the Customer by an electronic means such as e-mail or short Messaging service. The Customer is responsible for notifying the Company of any change in the Customer's address.

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SECTION 2.0 - RULES AND REGULATIONS, (CONT'D.)

2.23 Cancellation for Cause by the Company

2.23.1 The Company may discontinue the furnishing of any and/or all service(s) to a customer, without incurring any liability:

A Immediately and without notice if the Company deems that such action is necessary to prevent or to protect against fraud or to otherwise protect its personnel, agents or services. Among other reasons, without limitation, the Company may discontinue service pursuant to this sub-section if:

1 The customer refuses to furnish information to the Company regarding the customer's credit-worthiness, its past or current use of common carrier communications services or its planned use of service(s); or

2 The Customer has been given written notice by the Company of any past due amount (which remains unpaid in whole or in part) for any of the Company's common carrier communications services to which the customer either subscribes or has subscribed or used; or

3. The customer previously was provided with notice of noncompliance, per this tariff, took corrective action within the required timeframe, but thereafter engages in the same non-compliant activity.

B Immediately upon written notice to the customer of any sum thirty (30) days past due;

C Immediately upon written notice to the customer, after failure of the customer to comply with a request by the Company for security for the payment of service; or

D After sending the customer written notice of the customer's failure to fulfill a contractual commitment to pay for tariffed services previously furnished to the customer.

2.23.2 The discontinuance of service(s) by the Company pursuant to this Section does not relieve the customer of any obligation to pay for charges due and owing for service(s) furnished up to the time of discontinuance. In the event the Company cancels the customer's service for cause, and the customer is committed to a term or other plan for which charges apply, in the event of customer termination for convenience, the Company will charge, and the customer will be obligated to pay, as though it had terminated service for its own convenience.

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SECTION 2.0 - RULES AND REGULATIONS, (CONT'D.)

2.24 Multi-brand and Affiliate Credit and Collections Practices

The Company may collect on behalf of the Company and/or its affiliates or brands in one or more transactions as permitted by law.

The Company reserves the right to apply credit balances from one Company affiliate or brand to another to satisfy outstanding account balances for billed regulated telecommunications services.

2.25 Alternative Payment Processing

2.25.1 Excel allows Customers to make payment for services rendered through alternative payment processing options, including but not limited to, credit card payments and automated clearing house transactions. Customers may make payment using alternative payment processing through Excel's Customer Care Center, the Company's internet website or other methods approved by Excel. The acceptance of alternative payment processing options for the satisfaction of the Customer's debts to Carrier shall not constitute a waiver by Carrier of its right to payment by legal tender.

Customers may elect to enroll in Excel's Recurring Payment Plan, whereby the Customer's payment is automatically processed by Excel each month through the Customer's selected alternative payment processing option. Customer's Recurring Payment Plan will remain in effect until Customer requests cancellation of the plan through Excel or canceled by Excel. In order to avoid delays in payment processing and potential service interruptions, Customer is responsible for providing Excel with valid credit card or other account information, including any needed updates.

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SECTION 3.0 - DESCRIPTION OF SERVICES

3.1 General Description of Service

3.1.1 The Company resells facilities based interexchange (IXC) carrier services including, but not limited to, access, switching, transport, termination and other services for the direct transmission and reception of voice, data, and other types of communications.

3.1.2 Customer's monthly charges for the Company's service are based on the total connected time Customer actually uses the service subject to billing increments as set forth in this tariff and any additional charges which may apply.

3.1.3 The Company's services are offered to Customers twenty four hours a day, seven days a week.

3.1.4 Customers may use accounting codes to identify the Customers or user groups on an account. The numerical composition of the codes shall be set by the Company to assure compatibility with the Company's accounting and billing systems and to avoid the duplication of codes.

3.1.5 Calling Card Availability

The calling card products identified throughout this tariff are only available to existing Customers who subscribed to a calling card product prior to July 1, 2004. Customers with active calling card accounts as of July 1, 2004 will continue to receive calling card service as set forth in this tariff.

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SECTION 3.0 - DESCRIPTION OF SERVICES, (CONT'D.)

3.2 Calculation of Distance

3.2.1 Usage charges for all mileage sensitive products are based on the airline distance between rate centers associated with the originating and terminating points of the call.

3.2.2 The airline mileage between rate centers is determined by applying the formula below to the vertical and horizontal coordinates associated with the rate centers involved.

Formula:

$$\sqrt{\frac{|V_1 - V_2|^2 + |H_1 - H_2|^2}{10}}$$

3.3 Rate Period Overlap

3.3.1 For messages which overlap one or more rate periods the rate in effect for each rate period for each portion of the call is applicable.

3.3.2 Subject to the billing increments set forth in Section 4, plus any additional charges which may apply, long distance usage charges are based on the actual usage of the Company's service. Usage begins when the called party picks up the receiver. When the called party picks up timing is determined by hardware answer supervision. Chargeable time ends when either party "hangs up" thereby releasing the connection. The Company does not bill for uncompleted calls.

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TELECOMMUNICATIONS SERVICES TARIFF

SECTION 4.0 - SERVICE RATES

4.1 EXCEL DIME DEAL 2000 SERVICE

Excel's Dime Deal 2000 Service is a one-way, dial-out multipoint service designated for residential customers who select Excel's services directly from their local telephone company or due to LEC allocation. The service has a flat rate per minute structure for all time-of-day rate periods. Each call completed will have an initial minimum of one minute and any time beyond that minimum will be billed in addition using one minute increments, rounded up to the next whole minute. If the computed charge includes a fraction of a cent, the fraction is rounded up to the next whole cent. The rates and charges set forth below are applicable to interstate calls placed within the United States

Per Minute Rate:	\$0.1000
Monthly Recurring Charge:	\$3.75

The monthly recurring charge applies whether or not the Customer makes any calls.

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TELECOMMUNICATIONS SERVICES TARIFF

SECTION 4.0 - SERVICE RATES, (CONT'D.)

4.2 EXCEL'S 10-10-297, 10-10-457 AND 10-10-399 SERVICE(S)

Excel's 10-10-297, 10-10-457 and 10-10-399 Service(s) are available for interstate and international calls originated from points within the United States and billed to the Customer's Main Billed Account Telephone Number. These services are furnished subject to billing availability. The General Regulations specified in Section 2 preceeding also apply to these services except if specified otherwise under this Section. Calls to interstate Directory Assistance are also provided pursuant to the rates, terms and conditions set forth herein.

To access interstate Directory Assistance using Excel's 10-10-297, 10-10-457 and 10-10-399 service(s), Customers must use 10-10-297, 10-10-457 or 10-10-399 access and also dial the area code (NPA) for the telephone number desired plus 555+1212. Calls billed to a calling card, calls placed from a public or semi-public payphone, calls requiring operator assistance, conference calls, mobile calls, calls to 500, 700, 800/8XX and 900 numbers and calls to Directory Assistance for international countries (except for Canada) are not available under Excel's 10-10-297, 10-10-457 and 10-10-399 service(s).

The duration of a call which involves a fractional part of a minute will be rounded up to the next higher full minute. Rates apply to all times-of-day, seven days a week.

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TELECOMMUNICATIONS SERVICES TARIFF

SECTION 4.0 - SERVICE RATES, (CONT'D.)

4.2 EXCEL'S 10-10-297, 10-10-457 AND 10-10-399 SERVICE(S), (CONT'D.)

The following regulations apply in lieu of the regulations applicable to discontinuance of service specified in Section 2, preceding.

The Company may discontinue or suspend a Customer's Excel 10-10-297, Excel 10-10-457 or Excel 10-10-399 service immediately and without notice pursuant to the following:

- * the Customer refuses to furnish information to the Company regarding the Customer's credit-worthiness, its past or current use of communications services or its planned use of service(s); or
- * the Customer provides false information to the Company regarding the Customer's identity, address, credit-worthiness, past or current use of communications services, or its planned use of the Company's service(s); or
- * the Customer states that it will not comply with a request of the Company for security for the payment for service(s) or advance payments, as specified in this tariff; or - the Customer uses service to transmit a message, locate a person or otherwise give or obtain information without payment for the service; or;
- * the Customer uses the service of the Company for a message or messages, anonymous or otherwise, if in a manner reasonably to be expected to frighten, abuse, torment or harass another; or
- * the Customer uses, or attempts to use service with the intent to avoid the payment, either in whole or in part, of the tariffed charges for the service by:
 - (A) using or attempting to use service by rearranging; tampering with, or making connections to the Company's service not authorized by this tariff, or
 - (B) false credit devices, electronic devices, or
 - (C) any other fraudulent means or devices.

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TELECOMMUNICATIONS SERVICES TARIFF

SECTION 4.0 - SERVICE RATES, (CONT'D.)

4.2 EXCEL'S 10-10-297, 10-10-457 AND 10-10-399 SERVICE(S), (CONT'D.)

Upon nonpayment of any amounts owing to the Company for which the Customer subscribes or had subscribed or used, the Company may by giving at least five (5) calendar days prior written notice to the Customer, discontinue or suspend Excel 10-10-297, Excel 10-10-457 or Excel 10-10-399 service without incurring any liability.

Upon failure to comply with a request made by the Company for security for the payment of services(s) or advance payments, as specified in this tariff the Company may by giving at least five (5) calendar day's prior written notice to the Customer, discontinue or suspend Excel 10-10-297, Excel 10-10-457 or Excel 10-10-399 service without incurring any liability.

Upon violation of any of the other material, terms or conditions for furnishing service, the Company may discontinue or suspend Excel 10-10-297, Excel 10-10-457 or Excel 10-10-399 service without incurring any liability if such violation continues during that period.

Upon condemnation of any material portion of the facilities used by the Company to provide service to the Customer or if a casualty renders all or any material portion of such facilities inoperable beyond feasible repair, the Company, by notice to the Customer, may discontinue or suspend Excel 10-10-297, Excel 10-10-457 or Excel 10-10-399 service without incurring any liability.

Upon any governmental prohibition or requirement, alteration of the service to be provided or any violation of an applicable law or regulation, the Company may with or without written notice discontinue Excel 10-10-297, Excel 10-10-457 or Excel 10-10-399 service without incurring any liability.

The rates and charges applicable to Excel's 10-10-297, 10-10-457 and 10-10-399 service offerings are specified in Sections 4.3, 4.4 and 4.5, following:

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TELECOMMUNICATIONS SERVICES TARIFF

SECTION 4.0 - SERVICE RATES, (CONT'D.)

4.2 EXCEL'S 10-10-297, 10-10-457 AND 10-10-399 SERVICE(S), (CONT'D.)

4.2.1 EXCEL'S 10-10-297 SERVICE

Excel 10-10-297 Casual Calling Program is an outbound casual calling telecommunications service offering available for intrastate calls and is furnished subject to billing and service availability. The service has a flat per minute rate structure for all time-of-day rate periods. Participating Customers may access this service by dialing access code 10-10-297. Each call completed will have an initial minimum of one minute and any time beyond that minimum will be billed in addition using one minute increments. The duration of the call, which involves a fractional part of a minute will be rounded up to the next higher full minute. If the computed charge includes a fraction of a cent, the fraction is rounded up to the next whole cent. Calls to intrastate Directory Assistance are also provided with this service. To access intrastate Directory Assistance under this calling program, Customers must dial 10-10-297 + the Area Code (NPA) + 555-1212. The per call charge for such calls is set forth below. Calls placed from a public or semi-public payphone, calls requiring Operator Assistance, conference calls, mobile calls, calls to 500, 700, 800/8XX and 900 numbers, and calling card calls are not available under this service. A per call Connection Charge also applies. This Connection Charge is also applicable to each completed call to Directory Assistance in addition to the per minute rate specified below.

Per Minute Rate:	\$0.10
Directory Assistance Per Call Charge:	\$2.49
Per Call Connection Charge:	\$0.15

Service Hours: Rates apply 24 hours a day, 7 days a week

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TELECOMMUNICATIONS SERVICES TARIFF

SECTION 4.0 - SERVICE RATES, (CONT'D.)

4.2 EXCEL'S 10-10-297, 10-10-457 AND 10-10-399 SERVICE(S), (CONT'D.)

4.2.2 EXCEL'S 10-10-457 SERVICE

Excel 10-10-457 Casual Calling Program is an outbound casual calling telecommunications service offering available for intrastate calls and is furnished subject to billing and service availability. Participating Customers may access this service by dialing access code 10-10-457. Excel 10-10-457 Casual Calling Program is the Default Service for accessing Excel's service on a per call basis via the Company's CAC(s). Each call has an initial minimum of 5 minutes in duration and will be charged pursuant to the Peak or Off-Peak rate periods, based on origination, as listed below. Any call in excess of 5 minutes will be charged the corresponding Additional Per Minute Charge listed below. Calls will have an initial minimum of three hundred (300) seconds or 5 minutes, and any time beyond that minimum will be billed in addition, using one minute increments. The duration of the call, which involves a fractional part of a minute will be rounded up to the next higher full minute. If the computed charge includes a fraction of a cent, the fraction is rounded up to the next whole cent. Calls to intrastate Directory Assistance are also provided with this service. To access intrastate Directory Assistance under this calling program, Customers must dial 10-10-457 + the Area Code (NPA) + 555-1212. The per call charge for such calls is set forth below. Calls placed from a public or semi-public payphone, calls requiring Operator Assistance, conference calls, mobile calls, calls to 500, 700, 800/8XX and 900 numbers, and calling card calls are not available under this service. A per call Connection Charge also applies. This Connection Charge is also applicable to each completed call to Directory Assistance in addition to the per minute rate specified below.

Per Minute Rates:

	<u>Peak/Off-Peak</u>
Initial Per Call Minimum Charge (5 minutes):	\$0.50/\$0.20
Each Add'l Per Minute Charge (6 minutes/Over):	\$0.10/\$0.04
Directory Assistance Per Call Charge:	\$2.49
Per Call Connection Charge:	\$0.15

Service Hours:

Peak	7:00am - 6:59pm Monday through Sunday
Off-Peak	7:00pm - 6:59am Monday through Sunday

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TELECOMMUNICATIONS SERVICES TARIFF

SECTION 4.0 - SERVICE RATES, (CONT'D.)

4.2 EXCEL'S 10-10-297, 10-10-457 AND 10-10-399 SERVICE(S), (CONT'D.)

4.2.3 EXCEL'S 10-10-399 SERVICE

Excel 10-10-399 Casual Calling Program is an outbound casual calling telecommunications service offering available for intrastate calls and is furnished subject to billing and service availability. Participating Customers may access this service by dialing access code 10-10-399. Excel 10-10-399 Casual Calling Program is the Default Service for accessing Excel's service on a per call basis via the Company's CAC. Each call has an initial minimum of 10 minutes in duration and will be charged pursuant to the flat Initial Per Call Minimum Charge listed below. Any call in excess of 10 minutes will be charged the corresponding Additional Per Minute Charge listed below. Calls will have an initial minimum of six hundred (600) seconds or 10 minutes, and any time beyond that minimum will be billed in addition, using one minute increments. The duration of the call, which involves a fractional part of a minute will be rounded up to the next higher full minute. If the computed charge includes a fraction of a cent, the fraction is rounded up to the next whole cent. Calls to intrastate Directory Assistance are also provided with this service. To access intrastate Directory Assistance under this calling program, Customers must dial 10-10-399 + the Area Code (NPA) + 555-1212. The per call charge for such calls is set forth below. Calls placed from a public or semi-public payphone, calls requiring Operator Assistance, conference calls, mobile calls, calls to 500, 700, 800/8XX and 900 numbers, and calling card calls are not available under this service. A per call Connection Charge also applies. This Connection Charge is also applicable to each completed call to Directory Assistance in addition to the per minute rate specified below.

	<u>Per Minute Rates:</u>
Initial Per Call Minimum Charge (10 minutes):	\$0.90
Each Add'l Per Minute Charge (11 minutes/Over):	\$0.05
Directory Assistance Per Call Charge:	\$2.49
Per Call Connection Charge:	\$0.15

Service Hours: Rates apply 24 hours a day, 7 days a week

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TELECOMMUNICATIONS SERVICES TARIFF

SECTION 4.0 - SERVICE RATES, (CONT'D.)

4.3 PREMIERPLUS III SERVICE

PremierPLUS III Service is a one-way, dial-out multipoint service designated for business customers who select the Company's services directly from their local telephone company or due to LEC allocation. The service has a flat rate per minute structure for all time-of-day rate periods. Each call completed will have an initial minimum of one minute and any time beyond that minimum will be billed in addition using six second increments, rounded up to the next whole six second (1/10 of one minute) increment. If the computed charge includes a fraction of a cent, the fraction is rounded up to the next whole cent. The rates and charges set forth below are applicable to interstate calls placed within the United States.

Per Minute Rate: \$0.1250

Monthly Recurring Charge: \$2.50

The monthly recurring charge applies whether or not the Customer makes any calls.

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TELECOMMUNICATIONS SERVICES TARIFF

SECTION 4.0 - SERVICE RATES, (CONT'D.)

4.4 10-10-373 SERVICE

The 10-10-373 Service (non-operator assisted, direct dial) is intended for residential domestic long distance calling. Customers access the 10-10-373 Service by dialing 10-10-373 + 1 + area code (if required) + NXX-XXXX. Calls are routed over Carrier's transmission and switching facilities to any valid NPA-NXX. This service is not available from Alaska and Hawaii. Calls are rated based on call duration.

4.4.1 10-10-373 Service - Interstate Usage Rates

Customers of the 10-10-373 Service will be billed at the following per minute usage rate regardless of mileage and/or time of day:

Day/Evening/Night/Weekend	\$.0500
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A sixty (60) second minimum will apply to each completed call, and thereafter, Customers will be billed in sixty (60) second increments. A per call surcharge of \$0.99 will apply to each completed call placed on the 10-10-373 Service.

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TELECOMMUNICATIONS SERVICES TARIFF

SECTION 4.0 - SERVICE RATES, (CONT'D.)

4.5 MINIMUM USAGE FEE

Minimum Usage Fee Customers of any and all services described in Section 4 will be assessed a Minimum Usage Fee, per account, in each billing cycle in which their qualifying Excel charges do not meet the minimum usage amount for their bill type. The Minimum Usage Fee is the difference between the minimum usage amount (i.e., \$7.50 or \$10.00 based on bill type) and the Customer's qualifying charges in a billing cycle. Customers billed directly by Excel will be assessed a Minimum Usage Fee if their qualifying charges total less than \$10.00 in a billing cycle. Customers billed through their local telephone company will be assessed a Minimum Usage Fee if their qualifying charges total less than \$7.50 in a billing cycle. The Minimum Usage Fee will not apply to Customers of Excel's local exchange services or to customer accounts with no call usage in a given billing cycle when the account is assigned to a rate plan without a monthly fee or to one with only a monthly access fee, a fee which is billed only if the customer has used the service during the billing cycle.

Qualifying charges to be applied toward calculating the monthly usage minimum will be derived only from the following Excel charges: all long distance, calling card, toll free, operator assisted and directory assistance usage charges, Carrier Cost Recovery Fee as well as any monthly access fees or monthly recurring charges associated with the customer's rate plan.

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TELECOMMUNICATIONS SERVICES TARIFF

SECTION 4.0 - SERVICE RATES, (CONT'D.)

4.6 EXCEL 818 LONG DISTANCE PLAN

The Excel 818 Long Distance Plan is an outbound service (non-operator assisted, direct dial) available to residential Customers. Customers can access the Excel 818 Long Distance Plan by dialing 10-10-818 + 1 + area code (if required) + NXX-XXXX. In addition, Excel may offer alternative access methods (e.g., via a toll-free number) for the Excel 818 Long Distance Plan. Calls are routed over Carrier's transmission and switching facilities to any valid NPA-NXX. Excel's Minimum Usage Fee does not apply to Customers of this service.

Customers of the Excel 818 Long Distance Plan may choose billing through their local telephone company, where available, or electronic billing directly from Excel. Customers selecting the electronic billing option with Excel must also enroll in Excel's Recurring Payment Plan as described in Section 2.25 of this tariff.

4.6.1 Per Minute Rate \$0.0299

The interstate per minute rate applies regardless of mileage and/or time of day.

4.6.2 Billing Increments

A sixty (60) second minimum will apply to each completed call, and thereafter, Customers will be billed in sixty (60) second increments.

4.6.3 Directory Assistance

Customers of Excel 818 Long Distance Plan will be billed \$1.40 for each interstate Directory Assistance call.

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TELECOMMUNICATIONS SERVICES TARIFF

SECTION 5.0 - PROMOTIONS

5.1 PROMOTIONAL OFFERINGS

From time to time the Company may provide certain special promotional offerings to its customers. These offerings may be limited to certain dates, times and locations.

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TELECOMMUNICATIONS SERVICES TARIFF

SECTION 6.0 - MISCELLANEOUS RATES AND CHARGES

6.1 Miscellaneous Rates and Charges

The 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 third parties in support of statutory or regulatory programs. Examples of such programs include, but are not limited to the Universal Service Fund, and the Primary Interexchange Carrier Charge.

6.1.1 Universal Service Fund Charge (USF)

The Federal Universal Service Fund Charge is assessed to all Customers of services included in this tariff where billing capabilities exist. The charge is based on a percentage of Customer's net interstate and international charges incurred during a month and will be equal to the quarterly assessment factor set by the Federal Communications Commission. This charge is in addition to the tariffed per minute usage rates and any applicable monthly service fees and surcharges associated with utilizing the Company's service and is assessed based on billing capability.

6.1.2 Carrier Cost Recovery Fee

The Carrier Cost Recovery Fee is intended to recover the Company's administrative costs associated with the Federal Universal Service Fund and is assessed to all customers of services included in this tariff. For Customers who have selected the Company as their primary interexchange carrier, a Carrier Cost Recovery Fee in the amount of \$1.97 per account will be billed each month. For Customers who have not selected the Company as their primary interexchange carrier but access the Company's service via a CAC and for Customers who subscribe to the Company's local exchange services, a Carrier Cost Recovery Fee in the amount of \$1.97 per ANI will be billed in each month during which the Customer accesses the Company's interstate services.

6.1.3 Pay Telephone Use Charge

In addition to all other charges for services under this tariff, an undiscountable pay telephone use charge of \$0.6000 shall apply to each coinless call which the Company can identify as placed from a pay telephone by or to the Customer or its permitted users. This charge is for the use of the pay telephone instrument to access the Company's service. Pay telephones include coin-operated and coinless phones owned by local telephone companies, independent companies and other interexchange carriers. The Pay Telephone Use Charge applies to the initial completed call and any reoriginated call (i.e., using the "#" symbol on the pay telephone keypad).

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TELECOMMUNICATIONS SERVICES TARIFF

SECTION 6 - MISCELLANEOUS RATES AND CHARGES, (CONT'D.)

6.1 Miscellaneous Rates and Charges - (Continued)

6.1.4 Presubscribed Interexchange Carrier Charge (PICC)

For any telephone line, automatic number identification (ANI), terminal, extension, or equivalent for which the Company is designated by the Local Exchange Carrier, or other similar entity to be a Customer's Primary Interexchange Carrier (PIC), for each line or equivalent, that the Company is so designated. The aggregate of these PICCs will not be prorated for a partial month of service, are not subject to any discounting and do not contribute to any monthly minimums. The PICCs charged by the Company are as follows:

Excel's Dime Deal 2000 Service:

Per BTN	\$0.00
Per line for multi-line accounts	\$3.86
Per line for individual Business Centrex-like Services	\$0.53