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REGNUM GROUP, INC.

Regulatory & Communications Consultants

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December 14, 2007

Florida Public Service Commission
Division of Telecommunications
2540 Shumard Oak Blvd.
Tallahassee, FL 32399-0850

070727-77

RECEIVED-FPSC
07 DEC 17 AM 9:53
COMMISSION
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Regarding: Sipcom Corporation - IXC Registration

To Whom It May Concern:

Enclosed please find an original and one (1) copy of Sipcom Corporation filing for an IXC Registration and the initial inter-exchange tariff.

Questions regarding this filing may be directed to Alonzo Beyene at 305-468-1645 or emailed to reg@regnumgroup.com.

Sincerely,

Alonzo Beyene
Regulatory Consultant

- CMP 1
- COM _____
- CTR _____
- ECR _____
- GCL _____ ab/mr
- Enclosure
- OPC _____
- RCA _____
- SCR _____
- SGA _____
- SEC _____
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DOCUMENT NUMBER-DATE

10961 DEC 17 06

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Enclosure List

Attachment A
Attachment B
Attachment C

Florida IXC Registration Form
Florida Certificate of Authority
Initial Filing of IXC Tariff

IXC REGISTRATION FORM

Company Name Sipcom Corporation

070727-77

Florida Secretary of State Registration No. P06000067733

Fictitious Name(s) as filed at Fla. Sec. of State

Company Mailing Name Sipcom Corporation

Mailing Address 4158 Forest Dr. Weston, FL 33332

Web Address http://www.sipcomcorp.com/

E-mail Address support@sipcomcorp.com

Physical Address 4158 Forest Dr. Weston, FL 33332

Company Liaison Alonzo Beyene

Title Regulatory Consultant

Phone (305)-468-1645

Fax (305)-675-7711

E-mail address reg@regnumgroup.com

Consumer Liaison to PSC German E Pombo

Title Vice President

Address 4158 Forest Dr., Weston, FL 33332

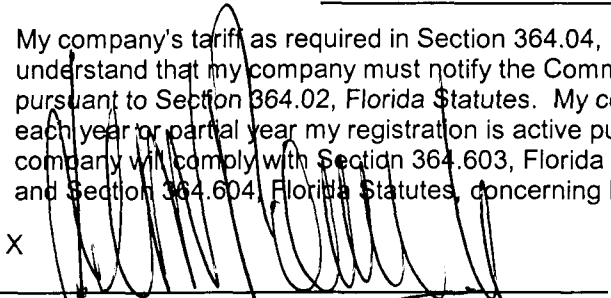
Phone (954) 376-7146

Fax

E-mail address support@sipcomcorp.com

My company's tariff as required in Section 364.04, Florida Statutes, is enclosed with this form. I understand that my company must notify the Commission of any changes to the above information pursuant to Section 364.02, Florida Statutes. My company will owe Regulatory Assessment Fees for each year or partial year my registration is active pursuant to Section 364.336, Florida Statutes. My company will comply with Section 364.603, Florida Statutes, concerning carrier selection requirements, and Section 364.604, Florida Statutes, concerning billing practices.

X



German E Pombo - Vice President

Signature of Company Representative

Printed/Typed Name of Representative

June 20, 2007

Date

Effective: 07/15/2003

DOCUMENT NUMBER-DATE

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Florida Profit Corporation

SIPCOM CORPORATION

Filing Information

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FEI Number 204885300
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Effective Date 05/12/2006
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Event Date Filed 07/17/2006
Event Effective Date NONE

Principal Address

1255 ORANGE DR.
DAVIE FL 33330 US

Changed 12/11/2007

Mailing Address

1255 ORANGE DR.
DAVIE FL 33330 US

Changed 12/11/2007

Registered Agent Name & Address

QUINTERO, FERNANDO
4158 FOREST DRIVE
WESTON FL 33332 US

Officer/Director Detail

Name & Address

Title P

OSORIO, JOSE L
4158 FOREST DRIVE
WESTON FL 33332 US

Title VP

POMBO, GERMAN E
4158 FOREST DRIVE
WESTON FL 33332 US

Annual Reports

Report Year Filed Date

2007 08/15/2007

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INTEREXCHANGE TARIFF

Sipcom Corporation
FLORIDA
RATES, TERMS, AND CONDITIONS FOR SERVICE
FOR
INTEREXCHANGE AND INTRASTATE
LONG DISTANCE SERVICES

ISSUED: December 14, 2007

EFFECTIVE: _____

By:

German E. Pombo – Vice President
4158 Forest Dr.
Weston, FL 33332
Direct Dialed: (954) 376-7146

INTEREXCHANGE TARIFF

TITLE SHEET

FLORIDA INTRASATE TELECOMMUNICATIONS TARIFF

This tariff contains the description, regulations, and rates applicable to the furnishing of service and facilities for telecommunications services provided by Sipcom Corporation ("Sipcom") with principal offices at 4158 Forest Dr., Weston, FL 33332.

This tariff applies for services furnished within the State of FLORIDA. This tariff is on file with the FLORIDA Public Service Commission ("FL PSC"), and may be inspected during normal business hours at the Company's principal place of business.

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INTEREXCHANGE TARIFF

CHECK SHEET

The sheets listed below, which are inclusive of this tariff, are effective as of the date shown at the bottom of the respective sheet(s). Original and revised sheets as named below comprise all changes from the original tariff and are currently in effect as of the date of the bottom of this page.

<u>SHEET</u>	<u>REVISION</u>
1	Original
2	Original
3	Original
4	Original
5	Original
6	Original
7	Original
8	Original
9	Original
10	Original
11	Original
12	Original
13	Original
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INTEREXCHANGE TARIFF

CONCURRING CARRIERS

None

CONNECTING CARRIERS

None

OTHER PARTICIPATING CARRIERS

None

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INTEREXCHANGE TARIFF

TABLE OF CONTENTS

Cover Sheet.....	1
Title Sheet.....	2
Check Sheet.....	3
Concurring Carriers.....	4
Table of Contents.....	5
Subsection Table of Contents.....	6
Symbols Sheet	8
Tariff Format Sheets.....	9
Section 1 - Technical Terms and Abbreviations	10
Section 2 - Rules and Regulations.....	13
Section 3 - Service Description.....	19
Section 4 – Rates.....	26

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INTEREXCHANGE TARIFF

INDEX

SECTION 1 - TECHNICAL TERMS AND ABBREVIATIONS

1.1	Definitions.....	10
1.2	Abbreviations.....	12

SECTION 2 - RULES AND REGULATIONS

2.1	Undertaking of the Company.....	13
2.2	Use of Facilities.....	13
2.3	Limitations	14
2.4	Use and Ownership of Equipment.....	14
2.5	Period of Service.....	14
2.6	Payment for Services.....	15
2.7	Deposits	15
2.8	Advance Payments	15
2.9	Taxes.....	15
2.10	Inspection, Testing and Adjustment.....	16
2.11	Interruption of Service.....	16
2.12	Suspension or Termination of Service.....	17

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INTEREXCHANGE TARIFF**INDEX (continued)****SECTION 3 – SERVICE DESCRIPTION**

3.1	Timing of Calls.....	19
3.2	Start of Billing.....	19
3.3	Interconnection.....	19
3.4	Terminal Equipment.....	19
3.5	Calculation of Distance.....	20
3.6	Minimum Call Completion Rate.....	20
3.7	Network Management.....	20
3.8	Usage Charges and Billing Increments.....	21
3.9	Service Offerings.....	22

SECTION 4 - RATES

4.1	Switched 1+ Message Toll Service Rates	26
4.2	800 / 888 (Inbound) Long Distance Service Rates	27
4.3	Dedicated Outbound WATS Service Rates.....	28
4.4	Dedicated Inbound 800 / 888 Service Rates.....	28
4.5	Prepaid Calling Card Rates.....	29
4.6	Miscellaneous Charges.....	31
4.7	Special Rates for the Hearing Disabled.....	33

ISSUED: December 14, 2007

EFFECTIVE: _____

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SYMBOLS SHEET

The following are the only symbols used for the purposes indicated below:

- D - Delete or Discontinue
- I - Change Resulting in an Increase to a Customer's Bill
- M - Moved From another Tariff Location
- N - New
- R - Change Resulting in a Reduction to a Customer's Bill
- T - Change in Text or Regulation but No Change In A Rate Or Charge

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INTEREXCHANGE TARIFF

TARIFF FORMAT SHEETS

- A. Sheet Numbering - Sheet numbers appear in the upper right corner of the page. Sheets are numbered sequentially. However, new sheets are occasionally added to the tariff. When a new sheet is added between sheets already in effect, a decimal is added. For example, a new sheet added between sheets 14 and 15 would be 14.1.
- B. Sheet Revision Numbers - Revision numbers also appear in the upper right corner of each page. These numbers are used to determine the most current sheet version on file with the FL PSC. For example, the 4th revised Sheet 14. Because of various suspension periods, deferrals, Etc., the FL PSC follows in their tariff approval process, the most current sheet number on file with the Commission is not always the tariff page in effect. Consult the Check Sheet for the sheet currently in effect.
- C. Paragraph Numbering Sequence - There are nine levels of paragraph coding. Each level of coding is subservient to its next higher level:
- 2.
 - 2.1.
 - 2.1.1.
 - 2.1.1.A.
 - 2.1.1.A.1
 - 2.1.1.A.1.(a).
 - 2.1.1.A.1.(a) I.
 - 2.1.1.A.1 (a) I. (i).
 - 2.1.1.A.1 (a) I. (i). (1).
- D. Check Sheets - When a tariff filing is made with the FL PSC, an updated check sheet accompanies the tariff filing. The check sheet lists the sheets contained in the tariff, with a cross reference to the current revision number. When new pages are added, the check sheet is changed to reflect the revision. All revisions made in a given filing are designated by an asterisk (*). There will be no other symbols used on this page if these are the only changes made to it (i.e., the format, etc. remains the same, just revised revision levels on some pages). The tariff user should refer to the latest check sheet to find out if a particular sheet is the most current on file with the FL PSC.

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INTEREXCHANGE TARIFF

SECTION 1 - TECHNICAL TERMS AND ABBREVIATIONS**1.1 Definitions**

Access Line - An arrangement from a local exchange telephone company or other licensed common carrier, using either dedicated or switched access, which connects a Customer's location to the Company's location or switching center.

Authorization Code - A numerical code, one or more of which are available to a Customer's End User to enable him/her to access the Company, and which are used by the Company to identify the origin of the Customer so it may rate and bill the call. Automatic number identification (ANI) is used as the authorization code wherever possible.

Casual Calling - Access to Company's network and the subsequent use of Service by an End User Customer through the dialing of a carrier access code in the format 101XXX, where the four (4) digits represented by the "X" are the unique Carrier Identification Code (CIC) assigned to Company.

Commission - The FLORIDA Public Service Commission (see FL PSC).

Company or Sipcom Corporation - Used throughout this tariff to mean Sipcom Corporation, a company licensed to do business in FLORIDA.

Connecting Carrier - A telecommunications company, which may be either an interexchange or a local exchange carrier that supplies the Company with facilities to originate or terminate the Company's long distance services.

Customer - The person, firm, corporation or other entity, which orders service and is responsible for payment of charges due and compliance with the Company's tariff regulations.

Day - From 8:00 AM up to, but not including, 5:00 PM local time, Monday through Friday.

End User - The ultimate user of a telecommunications service which either; (1) orders the service through a certified Reseller Company or (2) uses the Company's Service directly as a Enduser Customer (3) Or, access the Company's Service dialing the Company's designated access code or other access number.

Evening - From 5:00 PM up to, but not including, 11:00 PM local time, Monday through Friday.

Holidays - The Company's recognized holidays are New Year's Day, Memorial Day, July 4th, Labor Day, Thanksgiving Day, and Christmas Day.

FL PSC - FLORIDA Public Service Commission (also see Commission)

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INTEREXCHANGE TARIFF

SECTION 1 - TECHNICAL TERMS AND ABBREVIATIONS (continued)**1.1 Definitions (continued)**

Individual Case Basis (ICB) – Determines involving situations where nonstandard arrangements are required to satisfy specialized needs. The nature of such Service requirements makes it difficult or impossible to establish general Tariff provisions for such circumstances. When it becomes possible to determine specific terms and conditions for such offerings, they shall be offered pursuant to such terms and conditions when set forth in writing and subscribed to by authorized representatives of Customer and Company.

Interconnection – The linkage used to join two or more communications units, such as systems, networks, links, nodes, equipment, circuits, and devices in two or more exchanges.

Local Access – The portion of the Service between a customer premise and a Company designated POP.

Night/Weekend - From 11:00 PM, up to, but not including, 8:00 AM Monday through Friday, and 8:00 AM Saturday, up to, but not including, 8:00 AM Monday.

Off-hook – the condition that exists when an operational telephone instrument or other user instrument is in use.

On-hook – the condition that exist when an operational telephone, or other instrument, is not in use.

Reseller – A customer, which purchase Service from the Company through a Service Agreement and resells service to its End Users or other licensed Carriers. End Users of a Reseller are not Customers of the Company. A Reseller must be authorized to operate in FLORIDA before it can resell Services to its End Users.

Telecom Unit - A measurement of telecommunications service equivalent to one minute of usage between any two points within the State of FLORIDA.

Telecommunications - The transmission of voice communications or, subject to the transmission capabilities of the services, the transmission of data, facsimile, signaling, metering, or other similar communications.

Underlying Carrier - The telecommunications carrier whose network facilities provide the technical capability and capacity necessary for the transmission and reception of Customer telecommunications traffic.

VoIP (Voice over IP) - A term used in IP telephony for a set of facilities for managing the delivery of voice information using the Internet Protocol (IP).

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INTEREXCHANGE TARIFF

SECTION 1 - TECHNICAL TERMS AND ABBREVIATIONS (continued)

1.2 Abbreviations

CCLC – Carrier Common Line Charge

CCS - hundred call-seconds

COCOT – Coin Operated Customer Owned Telephone

CPE – Customer Provided Equipment

DEMARC - Point of Demarcation

ICB – Individual Case Basis

FL PSC – FLORIDA Public Service Commission

LATA – Local Access Transport Area

LEC – Local Exchange Company

MTS – Message Toll Service

PBX – private Branch Exchange

POP – Point of Presence

RESBORG – Responsible Organization

SAL – Special Access Line

TDD – Telecommunications Device for the Deaf

VoIP – Voice over Internet Protocol

V & H – Vertical and Horizontal

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INTEREXCHANGE TARIFF

SECTION 2 - RULES AND REGULATIONS

2.1 Undertaking of the Company.

The Company's services and/or facilities are furnished for communications originating at specified points within the State of FLORIDA under terms of this tariff.

The Company installs, operates and maintains the communications services provided herein in accordance with the terms and conditions set forth under this tariff. It may act as the Customer's agent for ordering access connection facilities provided by other carriers or entities when authorized by the customer, to allow connection of a customer's location to the Company's network. The Customer shall be responsible for all charges due for such service arrangements.

The Company's primary business is the furnishing of Intrastate, Interstate, and International long distance services to its Customers or to licensed telecommunications reseller companies, licensed common carriers, local exchange companies. Also, End Users may access the company's services by utilizing casual calling. The Company is not a COCOT and has no plans at this time to actually provide coin telephones nor to offer such services other than the sale of its (the Company's) long distance services to the licensed providers companies within the State of FLORIDA.

The Company's services and facilities are provided on a monthly basis unless ordered on a longer-term basis, and are available twenty-four hours per day, seven days per week.

2.2 Use of Facilities and Service

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

2.2.2 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 remains, solely and at all times, with the Company.

2.2.3 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 the service, and for promptly notifying the Company of any unauthorized use. The Customer may advise its customers that a portion of its service is provided by the Company, but the Customer shall not represent that the Company jointly participates with the Customer in the provision of service.

2.2.3.1 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 for service.

2.2.3.2 Customers reselling or rebilling services must have a Certificate to provide telecommunications service with the FLORIDA Public Service Commission Commission.

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INTEREXCHANGE TARIFF

SECTION 2 - RULES AND REGULATIONS (continued)

2.3 Limitations.

- 2.3.1 The Included tariff language does not constitute a determination by the Commission (FL PSC) that a limitation of liability imposed by the Company should be upheld in a court of law. Acceptance for filing by the Commission recognizes that it is a court's responsibility to adjudicate negligence and consequential damage claims. It is also the court's responsibility to determine the validity of the exculpatory clause.
- 2.3.2 Service is offered subject to availability of the necessary facilities and/or equipment and subject to the provision of this Tariff. The Company may decline applications for service to or from a location where the necessary facilities or equipment are not available. The Company may discontinue furnishing service in accordance with the terms of this tariff.
- 2.3.3 The Company reserves the right to discontinue furnishing service, or limit the use of service, upon written notice, when necessitated by conditions beyond its control, or when the customer is using service in violation of the law or the provisions of this tariff.
- 2.3.4 The Company shall be indemnified and held harmless by the Customer against:
 - (A) Claims for libel, slander, or infringement of copyright arising out of the material, data, information or other content transmitted over the Company's facilities.
 - (B) All other claims arising out of any act or omission of the Customer in connection with any service or facility provided by the Company.
- 2.3.5 The Company reserves the right to refuse an application for service made by a present or former Customer who is indebted to the Company for service previously rendered pursuant to this Tariff until the indebtedness is satisfied.

2.4 Use and Ownership of Equipment

The Company's equipment, apparatus, channels, and lines shall be carefully used. Equipment furnished by the Company shall remain its property and shall be returned to the Company whenever requested, within a reasonable period following the request, in good condition (subject to reasonable wear and tear). The Customer is required to reimburse the Company for any loss of, or damage to, the facilities or equipment on the Customer's premise, or the Customer's Customer premise, including loss or damage caused by agents, employees, or independent contractors of the Customer through any negligence.

2.5 Minimum Period of Service

The minimum period for which services are provided and for which rates and charges are applicable is one month unless otherwise specified. When a service is disconnected prior to the expiration of the minimum period, charges are applicable, whether the service is used or not.

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INTEREXCHANGE TARIFF

SECTION 2 - RULES AND REGULATIONS (continued)

2.6 Payment for Service Rendered

- 2.6.1 Service is provided and billed on a monthly basis. Bills are due and payable upon receipt. In the event that the Company incurs fees or expenses, including attorney's fees, collection, or attempting to collect, any charges owed to the Company, the Company may charge the Customer all such fees and expenses reasonably accruing at the rate of 1.5% per month or the highest rate allowed by law, whichever is lower. Collection fees on overdue charges shall begin to accrue when the account is assigned to an outside collection agency. Such collection fees are separate and distinct from attorney's fees and other costs incurred in collecting charges owed to the Company.
- 2.6.2 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 the Company or the Company's authorized billing agent. Any objection to billed charges must be reported promptly to the Company. All undisputed charges must be paid as per terms on the bill.
- 2.6.3 The Company reserves the right to assess a charge of \$20.00 US Dollars whenever a check or a draft presented for payment of service is not accepted by the institution upon which it is written. The foregoing shall not limit the Company's right to discontinue service for returned checks or drafts under section 2.12.
- 2.6.4 Application of Late Payment Charge
 - 2.6.4.1 Late payment charges do not apply to final accounts.
 - 2.6.4.2 Late payment charges do not apply to governmental agencies of the State of FLORIDA. These agencies are required to make payment in accordance with FLORIDA Law governing financial responsibility of the State, its agencies, commissions, departments, etc.

2.7 Deposits

The Company does not require a deposit from the Customer.

2.8 Advance Payments

The Company does not require advanced payments.

2.9 Taxes

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

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INTEREXCHANGE TARIFF

SECTION 2 - RULES AND REGULATIONS (continued)

2.10 Inspection, Testing, and Adjustment

2.10.1 The Company may upon reasonable request and /or notice make such test and inspections as may be necessary to determine whether the terms and conditions of this Tariff are being complied with in the installation, operation, and maintenance of the Customer's, the Customer's Customers or End Users, or the Company's facilities or equipment. The Company may interrupt service at any time, without penalty or liability, due to the departure from or reasonable suspicion of the departure from any of these terms and conditions.

2.10.2 The Customer shall be responsible for making arrangements or obtaining permission for safe and reasonable access for Company employees or agents of the Company to enter the premises of the Customer, the Customer's Customers or the Customer's End Users, at any reasonable hour for the purpose of inspecting, repairing, testing, or removing any part of the Company's equipment or facility(ies).

2.10.3 Upon reasonable notice, the facilities or equipment provided by the Company shall be made available to the Company for such test and adjustments as may be necessary to maintain the Company's scheduled maintenance program to ensure Company equipment and / or furnished facilities are kept-up in a condition satisfactory to the Company. No interruption allowance will be made for the time during which test and adjustments are made, unless such interruptions exceeds twenty-four hours in length and is requested by the Customer.

2.11 Interruption of Service

2.11.1 It shall be the customer's obligation to notify the Company immediately of any service interruption for which a credit allowance is desired. Before giving such notice, the customer shall ascertain that the trouble is not being caused by any action or omission by the customer within his control, or equipment furnished by the customer and connected to the Company's facilities. No refund or credit will be made for the time that the Company stands ready to repair the service and the subscriber does not provide access to the Company for such restoration work.

2.11.2 No credit shall be allowed for an interruption of a continuous duration of less than twenty-four hours after the subscriber notifies the Company.

2.11.3 The customer shall be credited for an interruption of more than twenty-four hours as Follows:

Credit Formula:

$$\text{Credit} = A/B \times C$$

"A" - outage time in hours

"B" - 720 hours in month

"C" - total monthly charge for affected facility

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INTEREXCHANGE TARIFF

SECTION 2 - RULES AND REGULATIONS (continued)**2.12 Suspension or Termination of Service**

- 2.12.1 After providing written notice to the Customer, with ten working days to respond to said notice (excluding weekends and holidays), the Company may suspend or terminate service and/or cancel an application for service, and sever the connection(s) from the Customer's premises without incurring any liability for any of the following reasons:
- 2.12.1.A Non-payment of any sum, which is not in written dispute, due to the Company for any bill rendered more than thirty days beyond the date of rendition of the bill for such service.
 - 2.12.1.B A violation of any regulation governing the service under this tariff.
 - 2.12.1.C A violation of any law, rule, or regulation of any government authority having jurisdiction over such service.
 - 2.12.1.D 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 the Company.
 - 2.12.1.E The Company has given the customer notice and has allowed a reasonable time to comply with any rule, remedy, or deficiency.
- 2.12.2 The Company shall have the right to take immediate action, including termination of the service and severing of the connection, without notice to the Customer when in the judgment of the Company there is a probability of injury or damage to Company or telephone personnel, plant, property, or service which is occurring, or is likely to occur.
- 2.12.3 Abandonment or Unauthorized Use of Facilities
- 2.12.3.A 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, the Company may terminate access service.
- 2.12.4 Emergency Termination Service
- The Company 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. The Company may require that the request be submitted in writing as a follow-up to a request made by telephone.
- 2.12.5 Government, Court, or Commission Order
- The Company will immediately terminate the service of any Customer by order of any governmental agency either federal or state having the authority, at the order of a court, or upon being ordered by the FL PSC.

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INTEREXCHANGE TARIFF

SECTION 2 - RULES AND REGULATIONS (continued)

2.12 Suspension or Termination of Service (continued)

2.12.6 Cancellation Credit

When the Company cancels service or the provision of equipment and the final service period is less than the monthly billing a credit will be issued for any amounts billed in advance, prorated at 1/30th the monthly recurring charge for each day service was rendered or the equipment was provided. The credit will be issued to the Customer or applied against the balance remaining on the Customer's account.

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SECTION 3 – SERVICE DESCRIPTION**3.1 Timing of Calls**

The customer's monthly usage charges for Carrier service are based upon the total number of minutes the Customer uses and service options subscribed to. Chargeable time begins when the connection is established between the calling station and the called station or PBX. Chargeable time ends when either party disconnects.

There are no charges incurred if a call is not completed.

3.2 Start of Billing

For billing purposes, the start of service is the day following acceptance by the Customer of Company's service or equipment. The end of service date is the last day for which service was provided by the Company or the last day of any required notification period, whichever is later.

3.3 Interconnection

Service furnished by the Company may be interconnected with services or facilities of other authorized communications resellers or common carriers and with private systems, subject to the technical limitations established by the Company. Service furnished by the Company is not part of a joint undertaking as described in Section 2.2 of this tariff. Any special interface equipment of the Company and other participating underlying carriers or common carriers shall be provided at the Customer's expense.

Interconnection with the facilities or services of underlying carriers shall be under the applicable terms and conditions of the underlying carriers' tariff. The Customer is responsible for taking all necessary legal steps for interconnecting his End User by providing terminal equipment or communications systems for establishing interconnection with the Company. The Customer shall secure all right-of-ways, and other arrangements necessary for interconnection.

3.4 Terminal Equipment

The Company's service may be used with or terminated in CPE terminal equipment or communication system, such as PBX's, Key Systems, teleprinters, handsets, or data sets. Such terminal equipment will be furnished and maintained at the expense of the providing customer, except as otherwise agreed in advance and in writing. The Customer is responsible for all cost at their premises, including personnel, wiring, electrical power, and the like incurred in the use of the Company's service. When such CPE terminal equipment is used, the equipment shall comply with the generally accepted minimum protective criteria of the telecommunication industry.

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INTEREXCHANGE TARIFF

SECTION 3 – SERVICE DESCRIPTION (continued)

3.5 Calculation of Distance

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

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. The company uses the rate centers and associated vertical and horizontal coordinates that are generally accepted within the industry:

Formula:
$$\sqrt{\frac{(V1-V2)^2 + (H1 - H2)^2}{10}}$$

3.6 Minimum Call Completion Rate

The Customer can expect a call completion rate of 99% for Intrastate and Interstate domestic U.S. calls attempted during peak use periods for all Feature Group D "1+" services.

3.7 Network Management

The Company will administer its network to provide acceptable service levels to all telecommunications users of the Company'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 the Company's network. The Company 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 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.

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INTEREXCHANGE TARIFF

SECTION 3 – SERVICE DESCRIPTION (continued)

3.8 Usage Charges and Billing Increments

3.8.1 Usage Charges

Unless flat rated, usage-charges are determined by the time of day rate periods and minutes of use within each rate period. The rate period is determined by the time and day of call origination at the Customer's location.

3.8.2 Billing Increments

Usage is billed in an initial one (1) minute increment and in six (6) second increments thereafter. Partial usage will be rounded up to the next highest increment.

3.8.3 Rounding

All calls are rounded to the next highest billing interval. Total charge for a fraction of a cent will be rounded to the next highest whole cent.

3.8.4 Volume Based Plan Enrollment

3.8.4.A Placement into various plans is dependent upon prior actual monthly usage or estimated monthly usage.

3.8.4.A.1 Upon request, Customer may change from initial plan to a higher usage, lower rate plan.

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INTEREXCHANGE TARIFF

SECTION 3 – SERVICE DESCRIPTION (continued)**3.9 Service Offerings****3.9.1 Switched 1+ Message Toll Services**

"1+" Feature Group D (FGD) service is offered to customers and casual callers. The service permits direct dialed outbound calling at a single per minute rate. Service is provided from dedicated or shared use access lines. Calls are billed in one-minute increments. Basic Plans and Value Plans offer different rates, based on monthly usage.

3.9.2 800 / 888 (Inbound) Long Distance Service

800 / 888 (Inbound) Long Distance Service is offered to residential and business customers. The service permits inbound 800/888 calling at a single per minute rate. Service is provided from presubscribed, dedicated or shared use access lines. Calls are billed in One Minute increments, with One Minute call duration. A minimum monthly service charge requirement applies to Non-Dedicated Plans. Customers whose monthly usage is less than the minimum will be billed the minimum amount. Basic Plans and Value Plans offer different rates, based on monthly usage.

800/888 service is virtual banded inbound toll service. Access is gained by dialing a ten-digit telephone number, which terminates at the Customers location. 800/888 services originate via normal shared use facilities and are terminated via the Customer's or the Customer's Customers local exchange service access line.

The Company will accept a prospective 800/888 service customer's request for up to ten (10) 800/888 telephone numbers and will reserve such number(s) on a first come first serve basis. All requests for 800/888 number reservations must be made in writing, dated, and signed by a responsible representative of the Customer. The Company does not guarantee the availability of 800/888 numbers until assigned. The 800/888 service telephone number(s) requested by the customer, if found to be available, will be reserved for and furnished to the eligible customer.

If a Customer who has received an 800/888 number does not subscribe to 800/888 service within ninety (90) days, the Company reserves the right to make the assigned number available for use by another Customer.

3.9.2.A Dedicated Outbound WATS Service – Rate plans are based on monthly usage.

3.9.2.B Dedicated Inbound 800/888 Service - Rate plans are based on monthly usage.

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INTEREXCHANGE TARIFF

SECTION 3 – SERVICE DESCRIPTION (continued)**3.9 Service Offerings (continued)****3.9.3 Prepaid Calling Card Service**

The Company may at some time produce and arrange for distribution and sale of wholesale Prepaid Calling Cards. These Prepaid Calling Cards will be brand marked by "Sipcom Corporation", and exclusively utilize the Company's long distance network for both domestic and international calling.

- A. End-Users may purchase the Company's Prepaid Calling Cards at a variety of retail outlets or through other distribution channels.
- B. Prepaid Calling Card Services will be available with card face values of five dollars (\$5.00), ten dollars (\$10.00), and twenty dollars (\$20.00) and any combination of one-dollar (\$1.00) U.S. increments.
- C. Prepaid Calling Card value is printed on the card in either dollars or minutes.
- D. The Prepaid Calling Card usage procedure consist of:
 - 1. The end-user will dial either a local number or a toll free number, as applicable to the end-users locality, whichever is printed on the card.
 - 2. Upon connection to the Company's switch, the end-user is prompted by an automated voice response system to enter the Authorization Code specific for the end-user's card.
 - 3. Following verification by the Company's switch, the end-user is prompted to enter the called-to-number and/or terminating number.
 - 4. Company answer supervision equipment verifies called-to-number has gone "off-hook" when the called-to-number is answered, and the Company's calling card billing platform begins metering the completed call for duration.
 - 5. Upon call completion, when the Company's answer supervision indicates to the billing platform the called-to-number has gone "on- hook" and/or "hangs up", the total consumed Telecom Units for the call is deducted from the remaining Telecom Unit balance on the end-user's Prepaid Calling Card.

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INTEREXCHANGE TARIFF

SECTION 3 – SERVICE DESCRIPTION (continued)

3.9 Service Offerings (continued)

3.9.3 Prepaid Calling Card Service (continued)

- E. All calls must be charged against a Prepaid Calling Card that has a sufficient telecom Unit balance.
 - 1. An end-user's call will be interrupted by a mechanical automated voice announcement when the balance is about to be depleted.
 - 2. In order to continue the call, the end-user can either call the toll free number on the back of the Prepaid Calling Card for service and "recharge" the balance on the card using a nationally recognized credit card, or the end-user can throw the card away and purchase a new one.
 - 3. The Company will terminate calls in progress if the balance of the Prepaid Calling Card's is insufficient to continue the call and the end-user fails to enter the number of another valid, Company issued, Prepaid Calling Card.

- F. A Company issued Prepaid Calling Card will expire on the date indicated on the card, or if no date is specified, (12) twelve months from the date of first usage, or the date of last recharge, whichever is later. The Company will not refund unused balances.

- G. Prepaid Calling Card Credit Allowance:
 - 1. A credit allowance is applicable for, but not limited to, calls that are interrupted due to poor transmission, one-way transmission, or involuntary disconnection of a call.
 - 2. To receive a credit allowance the end-user must notify the Company by using the designated toll-free number printed on the Prepaid Calling Card and report the trouble experienced (e.g., cut-off, noisy circuit, no response, etc.) and the approximate time that the call was placed.
 - 3. When a call charged to a Prepaid Calling Card is interrupted due to cut-off, one-way transmission, or poor transmission conditions; the end-user will receive a credit equivalent to the call duration.

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INTEREXCHANGE TARIFF

SECTION 3 – SERVICE DESCRIPTION (continued)

3.9 Service Offerings (continued)

3.9.3. Prepaid Calling Card Service (continued)

- H. Credit for failure of service shall also be allowed for failure of power, equipment, or systems, which are provided for and are the responsibility of the Company if such failures occur while a completed call is in progress.
- I. Credit allowances will not be given for interruptions that are due to the failure of power, equipment or systems not provided by the Company.
- J. Credit allowances will not exceed the issued card face value as shown in B. above.
- K. The Company will block all calls beginning with the NPA "900" and NXX "976" calls, therefore such calls cannot be completed.

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INTEREXCHANGE TARIFF

SECTION 4 - RATES

4.1 Switched 1+ Message Toll Service Rates

Basic Plans:

Plan	Monthly Usage		Maximum Rate Per Minute
No.1	\$ -	to \$ 99.99	\$ 0.0800
No.2	\$ 100.00	to \$ 199.99	\$ 0.0800
No.3	\$ 200.00	to \$ 299.99	\$ 0.0600
No.4	\$ 300.00	to \$ 499.99	\$ 0.0600
No.5	\$ 500.00	to	\$ 0.0600

Value Plans:

Plan	Monthly Usage		Maximum Rate Per Minute
No.6	\$ -	to \$ 199.99	\$ 0.0600
No.7	\$ 200.00	to \$ 399.99	\$ 0.0600
No.8	\$ 400.00	to \$ 699.99	\$ 0.0500
No.9	\$ 700.00	to \$ 999.99	\$ 0.0500
No.10	\$ 1,000.00	to	\$ 0.0500

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INTEREXCHANGE TARIFF

SECTION 4 – RATES

4.2 800 / 888 (Inbound) Long Distance Service Rates**Basic Plans:**

Plan	Monthly Usage		Maximum Rate Per Minute
No.1	\$ -	to \$ 99.99	\$ 0.0800
No.2	\$ 100.00	to \$ 199.99	\$ 0.0800
No.3	\$ 200.00	to \$ 299.99	\$ 0.0600
No.4	\$ 300.00	to \$ 499.99	\$ 0.0600
No.5	\$ 500.00	to	\$ 0.0600
	Minimum Monthly Service Charge	\$ 10.00	

Value Plans:

Plan	Monthly Usage		Maximum Rate Per Minute
No.6	\$ -	to \$ 199.99	\$ 0.0600
No.7	\$ 200.00	to \$ 399.99	\$ 0.0600
No.8	\$ 400.00	to \$ 699.99	\$ 0.0500
No.9	\$ 700.00	to \$ 999.99	\$ 0.0500
No.10	\$ 1,000.00	to	\$ 0.0500
	Minimum Monthly Service Charge	\$ 20.00	

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INTEREXCHANGE TARIFF

SECTION 4 - RATES (continued)

4.3 Dedicated Outbound
WATS Service Rates

Plan	Monthly Usage	Maximum Rate Per Minute
No.11	\$ 2,500.00 to \$ 4,999.99	\$ 0.2000
No.12	\$ 5,000.00 to \$ 7,499.99	\$ 0.2000
No.13	\$ 7,500.00 + \$ -	\$ 0.2000

No Minimum Monthly Service Charge for this Plan

4.4 Dedicated Inbound
800/888 Service Rates

Plan	Monthly Usage	Maximum Rate Per Minute
No.11	\$ 2,500.00 to \$ 4,999.99	\$ 0.2000
No.12	\$ 5,000.00 to \$ 7,499.99	\$ 0.2000
No.13	\$ 7,500.00 + \$ -	\$ 0.2000

No Minimum Monthly Service Charge for this Plan

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INTEREXCHANGE TARIFF

SECTION 4 - RATES (continued)

4.5. Prepaid Calling Card RatesPrepaid Calling Card # 1

Rate per minute:	\$.079
Maintenance Surcharge:	\$.35 per week
Per Call Surcharge	\$.00
Payphone Surcharge:	\$.99

Prepaid Calling Card # 2

Rate per minute:	\$.099
Maintenance Surcharge	\$.25 per week
Per Call Surcharge	\$.25
Payphone Surcharge	\$.99

Prepaid Calling Card # 3

Rate per minute:	\$.065
Maintenance Surcharge	\$.35 per week
Per Call Surcharge	\$.00
Payphone Surcharge	\$.99

Prepaid Calling Card # 4

Rate per minute:	\$.085
Maintenance Surcharge	\$.25 per week
Per Call Surcharge	\$.25
Payphone Surcharge	\$.99

Prepaid Calling Card # 5

Rate per minute:	\$.059
Maintenance Surcharge	\$.45 per month
Per Call Surcharge	\$.35
Payphone Surcharge	\$.99

Prepaid Calling Card # 6

Rate per minute:	\$.019
Maintenance Surcharge:	\$.00
Per Call Surcharge	\$.25
Payphone Surcharge:	\$.99

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INTEREXCHANGE TARIFF

SECTION 4 - RATES (continued)

4.5 Prepaid Calling Card Rates (continued)

Prepaid Calling Card # 7

Rate per minute:	\$.02
Maintenance Surcharge	\$.50 per month
Per Call Surcharge	\$.49
Payphone Surcharge	\$.99

Prepaid Calling Card # 8

Rate per minute:	\$.01
Maintenance Surcharge	\$.50 per month
Per Call Surcharge	\$.59
Payphone Surcharge	\$.99

Prepaid Calling Card # 9

Rate per minute:	\$.015
Maintenance Surcharge	\$.00
Per Call Surcharge	\$.49
Payphone Surcharge	\$.99

Prepaid Calling Card # 10

Rate per minute:	\$.015
Maintenance Fee:	\$.00
Per Call Surcharge	\$.49
Payphone Surcharge	\$.99

Prepaid Calling Card # 11

Rate per minute:	\$.019
Maintenance Surcharge	\$.00
Per Call Surcharge	\$.25
Payphone Surcharge:	\$.99

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INTEREXCHANGE TARIFF

SECTION 4 - RATES (continued)

4.6 Miscellaneous Charges

4.6.1 Special Promotions

The company will, from time to time, offer special promotions to its customers waiving certain charges. These promotions will have specific starting and ending dates, and will be part of this tariff.

4.6.2 Directory Assistance

4.6.2.A The Company provides Directory Assistance as an ancillary service exclusively to its customers. Directory Assistance is accessible by dialing "1", the area code of the desired number and "555-1212".

Directory Assistance, per call: \$0.99

4.6.2.B Limitations

The following types of calls are not permitted for Sipcom Corporation 1+, Dedicated, and Casual Calling long distance service(s):

- 4.6.2.B.1 Collect.
- 4.6.2.B.2 Billed to third number.
- 4.6.2.B.3 Person-to-person
- 4.6.2.B.4 Operator assisted
- 4.6.2.B.5 Mobile calls and
- 4.6.2.B.6 Calls to 900, 976, and 0+.

4.6.3 Late Payment Charges

Interest charges of 1.5% per month will be assessed on all unpaid balances more than thirty days old.

4.6.4 Return Check Charges

A return check charge of \$20.00 will be assessed for checks returned for insufficient funds if the face value does not exceed \$400.00, or 5% if the value of the check if the face value exceeds \$400.00, whichever is greater.

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INTEREXCHANGE TARIFF

SECTION 4 - RATES (continued)

4.6 Miscellaneous Charges (continued)

4.6.5 Restoration of Service

A reconnection fee of \$25.00 per occurrence is charged when service is re-established for customers who had been temporarily disconnected for non-payment. Customers whom have been permanently disconnected sixty (60) days following the temporarily disconnected date for non-payment, and who have made, and/or failed to honor, payment arrangements with the Company will be required to reapply for service following full payment of all delinquent and overdue charges.

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INTEREXCHANGE TARIFF

SECTION 4 - RATES (continued)**4.7 Special Rates For The Hearing Disabled****4.7.1 Directory Assistance**

There shall be no charge for up to fifty calls per billing cycle from lines or trunks serving individuals with hearing, speech, or visually impaired disabilities. The Company shall charge (½) one-half the prevailing per call tariff rate for every call in excess of (50) fifty-directory assistance inquiries made within a monthly billing cycle.

4.7.2 Hearing and Speech Impaired Persons

Interstate toll message rates for TDD users shall be evening rates for daytime calls and night rates for evening, holiday, and night calls.

4.7.3 Telecommunications Relay Service

For intrastate toll calls received from the relay service, the Company will when billing the relay calls specifically discount each call by (50%) fifty-percent of the otherwise applicable rate. For a voice nonrelay call whenever either the calling or called party indicates one of the parties (either party) has both a hearing and visual impairment, the call shall be discounted by (60%) sixty-percent of the otherwise applicable rate of a voice nonrelay call.

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