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INTEREXCHANGE TELECOMMUNICATIONS TARIFF

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*This tariff replaces Cal. P.U.C. No. 1-T issued by Excel Telecommunications, Inc. in its entirety*

TARIFF SCHEDULES

APPLICABLE TO

California Intrastate InterLATA and IntraLATA

Residential Interexchange Telecommunications of

Comtel Telecom Assets LP  
d/b/a Excel Telecommunications

U-5384-C

(T)

This tariff contains the regulations and rates applicable to the provision of residential telecommunications services offered by Comtel Telecom Assets LP, d/b/a Excel Telecommunications (hereinafter referred to as "Excel" or the "Company") between and among points within the State of California.

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Advice Letter No. 134  
Decision No.

Issued By:  
Becky Gipson  
Senior Director, Regulatory Affairs  
433 East Las Colinas Blvd., Suite 1300  
Irving, Texas 75039

Issued: January 30, 2007  
Effective: January 31, 2007

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INTEREXCHANGE TELECOMMUNICATIONS TARIFF

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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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25	Original				

\* New or Revised

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Advice Letter 149

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Issued By: Becky Gipson  
Senior Director, Regulatory Affairs  
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Irving, Texas 75039  
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INTEREXCHANGE TELECOMMUNICATIONS TARIFF

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INTEREXCHANGE TELECOMMUNICATIONS TARIFF

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Advice Letter No. 95  
Decision No.

Issued By:  
Becky Gipson  
Director - Regulatory Affairs  
2440 Marsh Lane  
Carrollton, Texas 75006

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INTEREXCHANGE TELECOMMUNICATIONS TARIFF

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PRELIMINARY STATEMENT

This tariff contains all effective rates and rules together with information relating, and applicable to Comtel Telecom Assets LP d/b/a Excel Telecommunications (“Company” and/or “Excel”).

Comtel Telecom Assets LP, d/b/a Excel Telecommunications provides long distance telecommunications service to business and residential customers located throughout the State of California. Excel provides such service by reselling calls routed over the facilities of other interexchange telecommunications carriers operating in the State of California.

EXPLANATION OF SYMBOLS

- ( C ) to signify changed listing, rule or condition which may affect rates or charges.
- ( D ) to signify discontinued rate, regulation or condition.
- ( I ) to signify a change resulting in an increase to a customer’s bill.
- ( L ) to signify matter relocated from or to another part of the tariff schedules with no change in text, rate, rule or condition.
- ( N ) to signify a new rate, regulation condition or sheet.
- ( R ) to signify a change resulting in a reduction to a customer’s bill.
- ( T ) to signify a change in text but no change to rate or charge.

GLOSSARY OF ACRONYMS

DA	Directory Assistance
EXCEL	Excel Telecommunications
IXC	Interexchange Communications Carrier
LEC	Local Exchange Company
WATS	Wide Area Telecommunications Service

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INTEREXCHANGE TELECOMMUNICATIONS TARIFF

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SERVICE AREA MAP

Company has been granted authority by the CPUC to provide InterLATA and IntraLATA service within the State of California.

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INTEREXCHANGE TELECOMMUNICATIONS TARIFF

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APPLICATION OF TARIFF

This tariff contains the regulations and rates applicable to the provision of telecommunications services offered by Comtel Telcom Assets LP d/b/a Excel Telecommunications (hereinafter referred to as “Excel” or the “Company”) between and among points within the State of California. Some portions of the services offered by the Company are subject to the jurisdiction of the Federal Communications Commission. This schedule only covers the portion of long distance service that is subject to the California Public Utilities Commission. The Company does not actively offer in-state intraLATA local toll long distance as a stand-alone service. In-state long distance and intraLATA toll are offered as components of an interstate rate plan. As such, Customers are subject to the rates, terms and conditions applicable to a Customer’s designated interstate rate plan, irrespective of whether the customer presubscribes to Excel for interstate services.

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INTEREXCHANGE TELECOMMUNICATIONS TARIFF

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DESCRIPTION OF SERVICES

I. General Description of Service

- A. Excel 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.
- B. Customer's monthly regulated 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.
- C. Excel's services are offered to Customers on a monthly basis.
- D. Excel's services are offered to Customers twenty-four hours a day.
- E. All service shall remain in effect for a minimum of thirty days.
- F. Excel may resell the services of other underlying carriers approved to provide such services by the Commission.
- G. 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.
- H. Calling Card Availability

The EXCEL 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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INTEREXCHANGE TELECOMMUNICATIONS TARIFF

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DESCRIPTION OF SERVICES (Continued)

II. Calculation of Distance

- A. 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.
- B. 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.

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

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INTEREXCHANGE TELECOMMUNICATIONS TARIFF

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DESCRIPTION OF SERVICES (Continued)

III. Minimum Call Completion Rate

- A. Customers can expect a call completion rate of 98% during peak use periods for all Feature Group D Equal Access 1 + and 0 + Services. The call completion rate is calculated as the number of calls completed (including calls completed to a busy line or to a line which remains unanswered by the called party) divided by the number of calls attempted.

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INTEREXCHANGE TELECOMMUNICATIONS TARIFF

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DESCRIPTION OF SERVICES (Continued)

IV. Rate Period Overlap

- B. 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.
  
- C. Subject to the billing increments set forth in this tariff, plus any additional charges which may apply, long distance usage charges are based on the actual usage of Excel'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. Excel does not bill for uncompleted calls.

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INTEREXCHANGE TELECOMMUNICATIONS TARIFF

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DESCRIPTION OF SERVICES (Continued)

V. Promotional Offering

- A. The Company may, from time to time, make promotional offerings to enhance the marketing of its service. These promotional offerings will be subject to approval by the Commission and shall have specific starting and ending dates.

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INTEREXCHANGE TELECOMMUNICATIONS TARIFF

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RATES AND CHARGES

ExcelPLUS Service

ExcelPLUS Service is a one-way, dial-out multipoint service allowing the Customer to originate and terminate calls via local exchange carrier access facilities. Customers may access the ExcelPLUS Service only in Equal Access areas.

Rates:

<b>EXCEL PLUS SERVICE</b>						
<b>Rate Mileage</b>	<b>DAY</b>		<b>EVENING</b>		<b>NIGHT/WEEKEND</b>	
	<i>Initial Minute</i>	<i>Each Additional Minute</i>	<i>Initial Minute</i>	<i>Each Additional Minute</i>	<i>Initial Minute</i>	<i>Each Additional Minute</i>
<b>0-70</b>	\$0.1725	\$0.1380	\$0.1099	\$0.1049	\$0.1049	\$0.0889
<b>71-100</b>	\$0.1725	\$0.1564	\$0.1199	\$0.1109	\$0.1049	\$0.0978
<b>101-150</b>	\$0.1725	\$0.1564	\$0.1299	\$0.1149	\$0.1199	\$0.0978
<b>151-330</b>	\$0.1725	\$0.1610	\$0.1399	\$0.1149	\$0.1299	\$0.1081
<b>Over/330</b>	\$0.1725	\$0.1610	\$0.1399	\$0.1189	\$0.1299	\$0.1133

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**INTEREXCHANGE TELECOMMUNICATIONS TARIFF**

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**RATES AND CHARGES (Continued)**

ExcelPLUS Service - (Continued)

Billing Increments:

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.

Discounts:

A 50% discount applies to charges incurred for direct dialed calls terminated at ExcelPLUS, ExcelPLUS II, Excel Dime Deal, Simply One and Premier PLUS II numbers (participating Excel Customers).

Service Hours:

<b>TIME PERIODS</b>	
<b>DAY</b>	Monday - Friday 7:00 a.m. to 5:59 p.m.
<b>EVENING</b>	Monday - Friday 6:00 p.m. to 10:59 p.m. Saturday and Sunday 5:00 p.m. to 10:59 p.m.
<b>NIGHT/WEEKEND</b>	Monday - Friday 11:00 p.m. to 6:59 a.m. Saturday 7:00 a.m. to 4:59 p.m. Saturday 11:00 p.m. to Sunday 4:59 p.m. Sunday 11:00 p.m. to Monday 6:59 a.m.
<b>HOLIDAYS</b>	Evening: 8:00 a.m. to 10:59 p.m. Night/Weekend: 11:00 p.m. to 7:59 a.m.

INTEREXCHANGE TELECOMMUNICATIONS TARIFF

RATES AND CHARGES (Continued)

ExcelPLUS II Service

ExcelPLUS II Service is a one-way, dial-out multipoint service allowing the Customer to originate and terminate calls via local exchange carrier access facilities. Customers may access ExcelPLUS II Service only in Equal Access areas.

Rates:

<b>EXCEL PLUS II SERVICE</b>						
<b>Rate Mileage</b>	<b>DAY</b>		<b>EVENING</b>		<b>NIGHT/WEEKEND</b>	
	<i>Initial Minute</i>	<i>Each Additional Minute</i>	<i>Initial Minute</i>	<i>Each Additional Minute</i>	<i>Initial Minute</i>	<i>Each Additional Minute</i>
<b>0-70</b>	\$0.2107	\$0.1679	\$0.1393	\$0.1321	\$0.1321	\$0.1093
<b>71-100</b>	\$0.2107	\$0.1907	\$0.1536	\$0.1407	\$0.1321	\$0.1220
<b>101-150</b>	\$0.2107	\$0.1907	\$0.1679	\$0.1464	\$0.1536	\$0.1220
<b>151-330</b>	\$0.2107	\$0.1964	\$0.1821	\$0.1464	\$0.1679	\$0.1367
<b>Over/330</b>	\$0.2107	\$0.1964	\$0.1821	\$0.1521	\$0.1679	\$0.1441

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**INTEREXCHANGE TELECOMMUNICATIONS TARIFF**

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**RATES AND CHARGES (Continued)**

**ExcelPLUS II Service - (Continued)**

**Billing Increments:**

Each call completed will have an initial minimum 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.

**Discounts:**

A 50% discount applies to charges incurred for direct dialed calls terminated at ExcelPLUS, ExcelPLUS II, Simply One, Excel Dime Deal and Premier PLUS II numbers (participating Excel Customers). A 30% discount applies to charges incurred for direct dialed calls terminated at all other numbers.

**Service Hours:**

<b>TIME PERIODS</b>	
<b>DAY</b>	Monday - Friday 7:00 a.m. to 5:59 p.m.
<b>EVENING</b>	Monday - Friday 6:00 p.m. to 10:59 p.m. Saturday and Sunday 5:00 p.m. to 10:59 p.m.
<b>NIGHT/WEEKEND</b>	Monday - Friday 11:00 p.m. to 6:59 a.m. Saturday 7:00 a.m. to 4:59 p.m. Saturday 11:00 p.m. to Sunday 4:59 p.m. Sunday 11:00 p.m. to Monday 6:59 a.m.
<b>HOLIDAYS</b>	Evening: 8:00 a.m. to 10:59 p.m. Night/Weekend: 11:00 p.m. to 7:59 a.m.

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INTEREXCHANGE TELECOMMUNICATIONS TARIFF

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RATES AND CHARGES (Continued)

PremierPLUS II Service

PremierPLUS II Service is a one-way, dial-out multipoint service allowing the Customer to originate and terminate calls via local exchange carrier access facilities. Customers may access PremierPLUS II only in Equal Access areas.

Rates:

PremierPLUS II Service		
DAY	EVENING	NIGHT/WEEKEND
Per Minute	Per Minute	Per Minute
\$0.1700	\$0.1750	\$0.1650

Monthly Recurring Charge      \$3.00

**INTEREXCHANGE TELECOMMUNICATIONS TARIFF**

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**RATES AND CHARGES (Continued)**

**PremierPLUS II Service - (Continued)**

**Billing Increments:**

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 on one minute increment) increment. If the computed charge includes a fraction of a cent, the fraction is rounded up to the next whole cent.

**Discounts:**

A 50% discount applies to charges incurred for direct dialed calls terminated at ExcelPLUS, ExcelPLUS II, Simply One, Excel Dime Deal and PremierPLUS II numbers (participating Excel Customers). A 30% discount applies to charges incurred for direct dialed calls terminated at all other numbers.

**Service Hours:**

<b>TIME PERIODS</b>			
<b>DAY</b>	<b>EVENING</b>	<b>NIGHT/ WEEKEND</b>	<b>HOLIDAYS</b>
Monday - Friday 8:00 a.m. to 4:59 p.m.	Monday - Friday 5:00 p.m. to 10:59 p.m.	Monday - Friday 11:00 p.m. to 7:59 a.m.	Evening 8:00 a.m. to 10:59 p.m.
	Saturday and Sunday 5:00 p.m. to 10:59 p.m.	Saturday and Sunday 8:00 a.m. to 4:59 p.m.	Night/Weekend 11:00 p.m. to 7:59 a.m.
		Saturday and Sunday 11:00 p.m. to 7:59 a.m.	

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INTEREXCHANGE TELECOMMUNICATIONS TARIFF

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RATES AND CHARGES (Continued)

PremierPLUS III Service

PremierPLUS III Service is a one-way, dial-out multipoint service allowing the Customer to originate and terminate calls via local exchange carrier access facilities.

Rates:

Premier Plus III
\$0.1000 Per Minute

Monthly Recurring Charge: \$2.50

Billing Increments:

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 on one minute increment) increment. If the computed charge includes a fraction of a cent, the fraction is rounded up to the next whole cent.

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

Premier Plus III Calling Card:

Per call surcharge: \$0.5000  
Per minute rate: \$0.1500

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INTEREXCHANGE TELECOMMUNICATIONS TARIFF

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RATES AND CHARGES (Continued)

Premier Dial One Service

Premier Dial One Service is a one way, dial in dial out multipoint service allowing the Customer to originate and terminate calls via local exchange carrier access facilities. Customers may subscribe to this service only in Equal Access areas.

Rates:

Premier Dial One Service
\$0.1560 per minute

Monthly Recurring Charge: \$5.00

**INTEREXCHANGE TELECOMMUNICATIONS TARIFF**

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**RATES AND CHARGES (Continued)**

**Premier Dial One Service - (Continued)**

**Billing Increments:**

Each call completed will have an initial minimum of thirty seconds 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.

**Volume Discounts:**

The following volume discounts apply where savings are directly proportional to usage.

<b>VOLUME</b>	<b>% DISCOUNT</b>
\$0-\$74.99	---
\$75.00-\$499.99	23%
\$500.00-\$1,999.99	23%
\$2000.00-\$4,999.99	23%
Over \$5,000.00	23%

**Service Hours:**

<b>TIME PERIODS</b>	
<b>PEAK</b>	<b>OFF-PEAK</b>
Monday- Friday 8:00 a.m. to 4:59 p.m.	Monday - Friday 5:00 p.m. to 7:59 a.m. Saturday, Sunday and Holidays - All Day

INTEREXCHANGE TELECOMMUNICATIONS TARIFF

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RATES AND CHARGES (Continued)

Excel Simply One Service

Excel Simply One Service is a one-way, dial-out multipoint service designated for residential and small business customers. The service offers a simplified base rate and discounts are available to all users of the service. Total charges for a call depend upon the time of day a call is placed and the duration of the call.

Rates:

Excel Simply One Service	
PEAK	OFF-PEAK
Per Minute	Per Minute
\$0.1500	\$0.0700

Monthly Recurring Charge: \$1.00

Billing Increments:

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 on one minute increment) increment. If the computed charge includes a fraction of a cent, the fraction is rounded up to the next whole cent.

Service Hours:

TIME PERIODS	
PEAK	OFF-PEAK
Monday - Friday 7:00 a.m. to 6:59 p.m.	Monday - Friday 7:00 p.m. 6:59 a.m. Saturday, Sunday & Holidays All Day

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INTEREXCHANGE TELECOMMUNICATIONS TARIFF

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RATES AND CHARGES (Continued)

OPTION A ( Excel Dime Deal Service)

OPTION A (Excel Dime Deal Service) will be grandfathered and will not be available to new customers as of April 1, 2000.

OPTION A (Excel Dime Deal Service) is a one-way, dial-out multipoint service designated for residential and small business customers. The service has a flat rate per minute structure for all time-of-day rate periods.

Rates:

Excel Dime Deal
Per Minute
\$0.1000

Billing Increments:

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.

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

INTEREXCHANGE TELECOMMUNICATIONS TARIFF

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RATES AND CHARGES (Continued)

MY 800 Service

Excel's MY 800 Service is a one way, dial in service allowing the Customer to receive calls via local exchange carrier access facilities. MY 800 Service permits calls to a Customer's station in one location from stations in diverse geographical service areas, and in which the MY 800 Service Customer is billed for the calls rather than the call originators. Customers may use MY 800 Service only in Equal Access areas.

Customers subscribing to Excel's Simply More service will be charged the per minute rate for their inbound 800/8XX service as set forth on Sheet No. 24.23.

Customers subscribing to Excel's Three-Penny Plan will be charged the per minute rate for their inbound 800/8XX service as set forth on Sheet No. 24.17.1.

Rates:

MY 800 Service	
DAY RATE PERIOD	EVENING, NIGHT/WEEKEND & HOLIDAY RATE PERIOD
Per Minute	Per Minute
\$0.1900	\$0.1900

Billing Increments:

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.

Service Hours:

DAY	EVENING NIGHT/WEEKEND & HOLIDAYS
Monday - Friday 7:00 a.m. to 5:59 p.m.	Monday - Friday 6:00 p.m. to 6:59 a.m. Friday 6:00 p.m to Monday 6:59 a.m.

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INTEREXCHANGE TELECOMMUNICATIONS TARIFF

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RATES AND CHARGES (Continued)

Excel Premier 800 Service

Excel Premier 800 Service is a one way, dial in service allowing the Customer to receive calls via local exchange carrier access facilities. Excel Premier 800 Service permits calls to a Customer's call station in one location from stations in diverse geographical areas, and in which the Excel Premier 800 Service Customer is billed for the calls rather than the call originators. Customers may subscribe to this service in Equal Access areas only.

Rates:

Premier 800 Service	
PEAK	OFF-PEAK
Per Minute	Per Minute
\$0.2000	\$0.2000

Monthly Recurring Charge: \$10.00

**INTEREXCHANGE TELECOMMUNICATIONS TARIFF**

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**RATES AND CHARGES (Continued)**

Excel Premier 800 Service- (Continued)

Billing Increments:

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 on one minute increment) increment. If the computed charge includes a fraction of a cent, the fraction is rounded up to the next whole cent.

Volume Discounts:

<b>VOLUME AMOUNT</b>	<b>% DISCOUNT</b>
\$0-\$99.99	---
\$100.00-\$499.99	23%
\$500.00-\$1,999.99	23%
Over \$2,000.00	23%

Service Hours:

<b>TIME PERIODS</b>	
<b>PEAK</b>	<b>OFF-PEAK</b>
Monday - Friday 8:00 a.m. to 4:59 p.m.	Monday - Friday 5:00 p.m. 7:59 a.m. Saturday, Sunday & Holidays All Day

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INTEREXCHANGE TELECOMMUNICATIONS TARIFF

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RATES AND CHARGES (Continued)

Excel Operator Services

The Company's Operator Services is available throughout the State of California. Callers access the Company's Operator Services by dialing 0+ a 10 digit telephone number, 00 or a Company-provided access code or other Company-authorized access method. Upon receipt of the call, the Company may verify the credit-worthiness of the designated billed party. When a payment method cannot be validated, or is unacceptable, callers may be required to select an alternative and acceptable means of payment. Total charges for use of this service include usage charges and an Operator Assistance Service Charge, as set forth below. An Operator Dialed Service Charge also applies to calls in which the caller has the capacity to dial the number, but has the operator dial instead. Usage charges are based upon the duration of a call, and are flat per minute based, 24 hours per day, 7 days per week, during all Time-of-Day Rate Periods. The Time-of-Day Rate Periods are defined as follows:

- Day Rates are applicable to calls placed Monday through Friday from 8:00 AM to, but not including, 5:00 PM.
- Evening Rates are applicable to calls placed Sunday through Friday from 5:00 PM to, but not including, 11:00 PM; and on Carrier Recognized Holidays, unless a lower rate would normally apply.
- Night/Weekend Rates are applicable to calls placed Sunday through Friday from 11:00 PM to, but not including, 8:00 AM the following day, and all day Saturday.

Chargeable time begins when the Company receives signaling to detect that the network connection between the calling station and the called station has been established. Chargeable time ends when either party "hangs up" thereby releasing the network connection. For collect calls, chargeable time begins when the called station accepts responsibility for payment of the charges associated with the call. All calls are measured and billed in one minute increments; fractional minutes of use are rounded up to the next full minute.

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INTEREXCHANGE TELECOMMUNICATIONS TARIFF

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RATES AND CHARGES (Continued)

Excel Operator Services - (Continued)

Operator Assistance Service Charges and Surcharge Descriptions:

A Service Charge is applicable to Operator Station-to-Station (including Sent Paid, Sent Collect, Third Number Billed or Calling Card), Person-to-Person (including Sent Paid, Sent Collect, Third Number Billed or Calling Card) and for Busy Line Verifications and Busy Line Interruptions. These charge(s) are in addition to the initial period and additional period per minute usage charges applicable to each call. When a call is subject to more than one Service Charge, only the highest Service Charge applies, unless indicated otherwise herein. Operator Assistance Service Charges vary depending upon the billing option selected by the caller. The following call placement options are available:

- A. Operator Station-to-Station - refers to when an end user requests operator assistance in reaching a telephone number and is willing to talk to anyone who answers. The call may be billed as Sent Paid (calling party pays for the call), Sent Collect (called party pays for the call), or may be billed to a Third Party Number or Calling Card. Sent Collect and Third Number Billed calls may not be allowed in locations where the Company does not have billing arrangement availability. To activate Station-to-Station Operator Services, the caller's dialing sequence could be: 0+ a 10 digit telephone number, or 00 (only), or any other Company-provided access method, to get an operator directly to request that a Station-to-Station call be placed.
  
- B. Person-to-Person - refers to when an end user requests operator assistance in reaching a specific person, department, extension, office, etc. The operator dials the number and stays on the line until the requested party is reached and conversation begins. The call may be billed as Sent Paid (calling party pays for the call), Sent Collect (called party pays for the call), or may be billed to a Third Number or Calling Card. Sent Collect and Third Number Billed calls may not be allowed in locations where the Company does not have billing arrangement availability. To activate Person-to-Person Operator Services, the caller's dialing sequence could be: 0+ a 10 digit telephone number, or 00 (only), or any other Company-provided access method, to get an operator directly to request that a Person-to-Person call be placed.

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INTEREXCHANGE TELECOMMUNICATIONS TARIFF

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RATES AND CHARGES (Continued)

Excel Operator Services - (Continued)

Operator Assistance Service Charges and Surcharge Descriptions: (Continued)

- C. Busy Line Verification - refers to those instances where the Company will provide operator assistance to determine if there is conversation ongoing on a called station. A Service Charge is applied to all attempts to verify the condition of a customer line, busy talking, busy not talking (e.g., off hook), except attempts which are unsuccessful due to network equipment failure.
  
- D. Busy Line Interruption - refers to those instances where the Company operator will interrupt an ongoing conversation on a called station. A charge will apply each time the Company operator attempts the emergency interruption whether or not the interruption is successful. A Busy Line Verification must be made and its service charge applied before an Emergency Interruption can be attempted. Once an operator has verified the line, and the called party has agreed to accept the interruption, the Customer is provided the option of completing an operator assisted call to the called station without hanging up or originating a separate call. Customers may accept or refuse the operator's offer to complete the call. Calls completed with the operator's assistance will be charged an additional Service Charge under Station-to-Station or Person-to-Person, as applicable. If the operator dials or completes the call to the verified telephone number for the Customer, the Operator Dialed Surcharge will also apply.
  
- E. Operator Dialed Surcharge - will apply to Station-to-Station and Person-to-Person calls when the Customer has the ability to dial all the digits necessary for call completion but dials instead "0", "00" or another Company-provided access code or other Company-authorized access method to reach a Company operator to have the operator place the call. This surcharge will be incurred by the Customer in addition to the applicable Service Charge. However, the surcharge will not apply to: (1) calls which cannot be completed by the Customer due to equipment failure or trouble on the Company's network; and (2) calls placed by parties identified as handicapped and who cannot complete the calls due to the handicap.

INTEREXCHANGE TELECOMMUNICATIONS TARIFF

RATES AND CHARGES (Continued)

Excel Operator Services - (Continued)

Operator Assistance Service Usage Rates and Charges:

The flat per minute rates listed below apply 24 hours a day, 7 days per week, for Operator-Assisted Station-to-Station and Person-to-Person call types. All calls are measured and billed in one minute increments; fractional minutes of use are rounded up to the next full minute.

A. Per Minute Usage Rates:

MILEAGE	DAY RATE PERIOD		EVENING RATE PERIOD		NIGHT/WEEKEND RATE PERIOD	
	<i>1st Minute</i>	<i>Each Add'l</i>	<i>1st Minute</i>	<i>Each Add'l</i>	<i>1st Minute</i>	<i>Each Add'l</i>
All	\$0.5500	\$0.5500	\$0.5500	\$0.5500	\$0.5500	\$0.5500

B. Operator Assistance Service Charges and Surcharges:

The following Operator Assistance Service Charges and Surcharges are applicable to the specified operator assisted calls and are in addition to the per minute usage charges set forth above.

Call Placement Type:	Per Call Service Charge:
Operator Station-to-Station Sent Paid	\$3.45
Operator Station-to-Station Sent Collect	\$3.45
Operator Station-to-Station Third Number Billed	\$3.45
Operator Station-to-Station Calling Card	\$3.45
Person-to-Person Sent Paid	\$9.95
Person-to-Person Sent Collect	\$9.95
Person-to-Person Third Number Billed	\$9.95
Person-to-Person Calling Card	\$9.95
Busy Line Verification	\$6.50
Busy Line Interruption	\$6.50
Operator Dialed Surcharge	\$1.50

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INTEREXCHANGE TELECOMMUNICATIONS TARIFF

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RATES AND CHARGES (Continued)

Excel Calling Card Service

Excel's Calling Card Service provides for an arrangement to complete toll calls between two points when the Customer is away from his or her home or place of business. The Customer will be assigned a unique travel authorization code(s) that authorizes the use of the Excel Calling Card Service by that Customer. Customers will receive a calling card for use in making telephone calls. The appropriate designated access number sequence specified on the Customer's Excel Calling Card must be dialed.

Rates:

Excel Calling Card Service		
Per Call Surcharge	Initial Minute	Each Additional Minute
\$0.5000	\$0.1500	\$0.1500

Monthly Recurring Charge: None

Billing Increments:

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.

Discounts:

Customers subscribing to Excel PLUS, Excel PLUS II, Premier PLUS II, Excel Simply One, and Excel Dime Deal (OPTION A) will receive a 50% discount on charges incurred for all direct dialed calling card calls (after the first minute) terminated at ExcelPLUS, ExcelPLUS II, Simply One, Excel Dime Deal and Premier PLUS II numbers (participating Excel Customers). A discount does not apply to calling card calls terminated at all other numbers.

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

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INTEREXCHANGE TELECOMMUNICATIONS TARIFF

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RATES AND CHARGES (Continued)

National Directory Assistance Service

National Directory Assistance Service, as offered by the Company, allows Customers to request information from Directory Assistance records. Directory Assistance charges apply to all requests. Customers are charged when they obtain the requested information or when the information is unlisted, non-published, or no record can be found. In addition to the Directory Assistance charge, Customers may be charged appropriate Operator Service Charges and Surcharges as specified elsewhere in this tariff. Charges for Directory Assistance may be billed as Sent Paid, Third Number Billed or billed to a Calling Card. Person-to-Person or Collect Calls for Directory Assistance are not permitted. A separate Operator Assistance Service Charge applies as set forth elsewhere in this tariff to Directory Assistance calls when these calls are made with the assistance of a Company operator or billed to a Calling Card.

Operator Assisted/Directory Assistance Call Completion refers to National Directory Assistance calls wherein the Company operator completes the call to the caller's final desired destination number.

Customers may access this service by dialing the area code (NPA) for the telephone number desired plus 555-1212, or by using a Company-provided access code, or other Company-authorized access method. Up to two requests for listings within the area code dialed may be made on each call to Directory Assistance.

Directory Assistance calls will not be included in the calculation of usage discounts. A credit allowance for Directory Assistance will be provided if subscriber: experiences poor transmission quality; is cut off; receives an incorrect telephone number; or misdials the intended Directory Assistance number.

The following charges apply to the Company's National Directory Assistance Service:

- A. For Customers who access the Company's National Directory Assistance Service by dialing Area Code (NPA) + 555-1212, or by using an alternative Company-provided access code, or other Company-authorized access method, an undiscountable charge of \$0.85 per call will be applied to each call requesting Directory Assistance. Automated Call Completion from Directory Assistance is available at no additional charge. If calls are completed on behalf of the Customer, a per minute rate for originating direct dial usage for the Company service for which they are presubscribed or non-presubscribed will be charged.

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INTEREXCHANGE TELECOMMUNICATIONS TARIFF

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RATES AND CHARGES (Continued)

Prepaid Calling Card Service

The Prepaid Calling Card Service enables callers to place calls using Excel's service on a prepaid basis. Customers subscribe to the service by purchasing a prepaid card from an authorized Excel representative. Access to the service is available seven (7) days per week, twenty four (24) hours per day. Charges for telephone calls will be deducted from the Customer's prepaid account balance. Prepaid calling cards will be valid until the Customer's prepaid balance is depleted. Customers access this service using a 1-800 access code arrangement. A voice prompt will instruct the caller to dial the called telephone number and authorization code displayed on the card.

Prepaid Calling Card Service is provided to the holder of the card and is available in all locations throughout the State, subject to technical limitations. Customers must maintain a sufficient balance to cover the cost of the call in process. Failure of the card holder to maintain a positive balance may result in the disconnection of a call in process; an announcement will advise the caller one minute prior to the disconnection of the call. Under some arrangements, callers may utilize a commercial credit card to increase a prepaid balance or renew the prepaid card.

Rates and charges vary depending upon the arrangement selected by the Customer. Call duration will be measured in whole minute increments, unless otherwise specified. Credit for interruptions are limited to one minute; no other refunds, credit, or other remittances shall be permitted. All applicable state and federal taxes and fees, including, but not limited to, sales tax, gross receipts tax, municipal tax, and other similar assessments are the responsibility of the card holder. Such charges may be deducted from the Customer's prepaid calling card balance. Prepaid calling cards are provided at the unit prices and fees set forth herein. Under some arrangements, a separate fee or unit value may also be imposed by the distributor of the card.

Rates:

Per Minute
\$0.2900

Monthly Recurring Charge: None

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INTEREXCHANGE TELECOMMUNICATIONS TARIFF

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RATES AND CHARGES (Continued)

Prepaid Calling Card Service - (Continued)

Billing Increments:

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.

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

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INTEREXCHANGE TELECOMMUNICATIONS TARIFF

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RATES AND CHARGES (Continued)

Excel Simply 7 Service

Excel Simply 7 Service is a one way, dial-out multipoint service designated for residential and small business customers and is limited to three (3) telephone numbers per customer account. The service has a flat rate per minute structure for all time-of-day rate periods.

Rates

Per Minute
\$0.1000

Monthly Recurring Charge: \$4.95

Billing Increments:

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.

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INTEREXCHANGE TELECOMMUNICATIONS TARIFF

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RATES AND CHARGES (Continued)

1-800 PHONEME Service

1-800 PHONEME Service refers to collect call completion with the assistance of an operator after the caller places a call by dialing an access number provided by the Company. Calls will be billed on a flat per minute basis with calls rated according to the time-of-day calling period of the individual placing the call. Additionally, an applicable per call service charge will apply as set forth below. This service allows the customer to originate calls from any point served by the Company.

Rates:

PER MINUTE RATES		
PEAK	OFF PEAK	WEEKEND
\$0.1600	\$0.0900	\$0.1200

Service Charges:

	Per Call Charge
Station-to-Station	\$1.45
Person-to-Person	\$2.45

Service Hours:

Peak: 7:00am to 6:59pm, Monday through Friday  
Off Peak: 7:00pm to 6:59am, Monday through Sunday  
Weekend: 7:00am to 6:59pm, Saturday and Sunday

Billing Increments:

Each call completed will have an initial minimum of one minute increment 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.

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INTEREXCHANGE TELECOMMUNICATIONS TARIFF

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RATES AND CHARGES (Continued)

Excel Prepaid Calling Card Service Offering II

The Excel Prepaid Calling Card Service Offering II will allow a customer to pay a fixed dollar amount in advance for long distance calling. The customer will use the toll free number on the card for access from touch-tone telephones within the United States. For call completion, the customer will follow recorded prompts.

A flat per minute rate will be charged; there are no off-peak rates. The per-minute cost of a call will be deducted on a real-time basis as the card is used until the full amount of the card is exhausted. The customer will be notified in advance of the exhaustion of the card. The rates for this Excel Prepaid Calling Card Service are set forth below. The rates paid by the customer will be those rates indicated on the packaging at the time of purchase of the card. An expiration date will be printed on the card. The following types of calls may not be completed with the Excel Prepaid Calling Card Service:

- Calls to 500, 700, 900 and toll free numbers;
- Calls to Directory Assistance;
- Operator assistance calls; and
- Calls requiring time and/or charges.

A Customer's call will be interrupted with an announcement when the balance is about to be depleted. Such announcement will occur one minute before the balance will be depleted, based on the terminating location of the call. Calls in progress will be terminated by the Company if the balance on the Excel Prepaid Calling Card is insufficient to continue the call.

This Excel Prepaid Calling Card Service offering will be available in various denominations of units, minutes or dollars; sales or excise taxes are due at the point of purchase. Rates apply twenty-four hours per day, seven days per week. Cards are not rechargeable. The following Per Minute Rate applies for calls placed from locations between and among domestic points within the United States. All calls are rounded to the next higher full minute.

The per minute usage rate for this prepaid card is:           \$.2500 per minute.

An additional charge for calls placed from payphones may also apply. The charge is \$.2500 and applies on a per call basis.

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INTEREXCHANGE TELECOMMUNICATIONS TARIFF

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RATES AND CHARGES (Continued)

Employee Long Distance Service Program

Employee Long Distance Service Program is a one-way dial-out multipoint residential presubscribed service designated for employees of Excel, its parent company, affiliates and subsidiaries. This service has a flat per minute rate structure for all time-of-day rate periods. Each call completed will be billed in initial and additional increments of one minute, rounded up to the next whole minute.

Rates:

Per Minute
\$0.0700

Monthly Recurring Charge: None

Calling Card Per Minute Rates:

Employees subscribing to this service will be provided with a calling card that allows them to make long distance calls while away from home. The following per minute rates apply for all calling card calls placed within the State:

Initial Minute	Each Additional Minute
\$0.2500	\$0.2500

Calling Card Per Call Service Charge: None

Calling Card Billing Increments:

Calls will be billed at an initial minimum of six (6) seconds, and anytime beyond that minimum will be billed in addition using six (6) 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.

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INTEREXCHANGE TELECOMMUNICATIONS TARIFF

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RATES AND CHARGES (Continued)

Excel M-Plans

Excel M-Plans are one-way, dial-out multipoint services designated for presubscribed Customers that are to be migrated from Telco Holdings, Inc. d/b/a Dial & Save and Long Distance Wholesale Club to the network of the Company. These services are grandfathered and will not be available to new customers.

The Excel M-Plan services have a flat per minute rate structure for all time-of-day rate periods. In addition, some of the plans have a monthly recurring charge. Although some of the intrastate Excel M-Plans set forth below are the same for intrastate calls, the corresponding interstate Excel M-Plan(s) rates vary. All examples of applicable intrastate Excel M-Plans are shown so that a cross-reference can easily be made when referring to the Customer's designated interstate rate plan.

Each call completed pursuant to these plans 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. Calling Card Service is also available to Customers presubscribed to these plans as set forth below.

Excel M-Plan Rates:

<b>PLAN NAME</b>	<b>PER MINUTE RATE</b>	<b>MONTHLY RECURRING SERVICE CHARGE</b>
M1	\$.1000	\$3.75
M2	\$.1000	\$4.95
M3	\$.0500	\$4.95
M4	\$.0500	\$3.00
M5	\$.1000	\$3.75
M6	\$.0500	\$3.75
M7	\$.0500	\$3.75
M8	\$.0500	\$3.75
M9	\$.0500	\$4.95

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INTEREXCHANGE TELECOMMUNICATIONS TARIFF

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RATES AND CHARGES (Continued)

Excel M-Plans - (Continued)

Excel M-Plan Calling Card Service provides for an arrangement to complete toll calls between two points when the Customer is away from his or her home or place of business. The Customer will be assigned a unique travel authorization code(s) that authorizes the use of the Excel M-Plan Calling Card Service by that Customer.

Excel M-Plan Calling Card Rates:

Initial Minute	Each Additional Minute
\$0.8900	\$0.3100

Excel M-Plan Calling Card Per Call Service Charge: None

Excel M-Plan Calling Card Billing Increments: 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.

Excel M-Plan Service Hours: Rates apply 24 hours a day, 7 days a week

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INTEREXCHANGE TELECOMMUNICATIONS TARIFF

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RATES AND CHARGES (Continued)

Excel Prime Business Select 3 Service

Excel Prime Business Select 3 Service is a combined inbound, outbound and calling card service offered to business Customers. Customers are billed at per minute rates based on Combined Monthly Usage volumes, and discounted rates are applied based upon the Customer's billed monthly usage. Combined Monthly Usage is defined as the Customer's billed usage for a monthly billing period for the combined total of interstate, intrastate, international and service calling card usage for a month's billing period. Directory Assistance charges, monthly recurring charges, service fees, surcharges and taxes are not included in the determination of the Customer's Combined Monthly Usage.

Customers to this service offering commit to Combined Monthly Usage of \$100.00, hereinafter referred to as the \$100.00 Monthly Minimum Commitment. In the event Customer does not meet the \$100.00 Monthly Minimum Commitment during any monthly invoice period, the Customer will be responsible for paying a deficiency charge for that invoice period. The Customer's deficiency charge will be the difference between the Customer's \$100.00 Monthly Minimum Commitment and the Customer's actual Combined Monthly Usage.

This service is offered on a month-to-month basis.

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INTEREXCHANGE TELECOMMUNICATIONS TARIFF

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RATES AND CHARGES (Continued)

Excel Prime Business Select 3 Service - (Continued)

Usage Rates:

COMBINED MONTHLY USAGE COMMITMENT	PER MINUTE RATES
\$0 - \$99.99	\$0.0650
\$100 - \$199.99	\$0.0650
\$200 - \$499.99	\$0.0650
\$500 - \$999.99	\$0.0650
Over \$1000	\$0.0650

Excel Prime Business Select 3 Calling Card Usage Rates:

Per call surcharge: \$0.2500  
Per minute rates: \$0.2500

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INTEREXCHANGE TELECOMMUNICATIONS TARIFF

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RATES AND CHARGES (Continued)

Excel Prime Business Select Service - (Continued)

Usage Rates: (Continued)

Monthly Recurring Service Charges and Fees:

Inbound Service Charge	\$3.00 per 800/888#, per month
Directory Assistance Service:	\$0.7500 per call
Optional Management Invoice Reports	\$2.00 per report, per month
Accounting Codes (Non-Verified Package)	\$5.00 per package, per month
Accounting Codes (Verified Package)	\$10.00 per package, per month

Billing Increments:

Excel Prime Business Select Service 3:

Each call completed will have an initial minimum of eighteen (18) seconds and any time beyond that minimum will be billed in addition using six (6) 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.

Excel Prime Business Select 3 Calling Card:

Each calling card call completed will have an initial minimum of thirty (30) seconds and any time beyond that minimum will be billed in addition using six (6) 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.

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

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INTEREXCHANGE TELECOMMUNICATIONS TARIFF

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RATES AND CHARGES (Continued)

Excel Prime Business Select 4 Service

Excel Prime Business Select 4 Service is a combined inbound, outbound and calling card service offered to business Customers. Customers are billed at per minute rates based on Combined Monthly Usage volumes, and discounted rates are applied based upon the Customer's billed monthly usage. Combined Monthly Usage is defined as the Customer's billed usage for a monthly billing period for the combined total of interstate, intrastate, international and service calling card usage for a month billing period. Directory Assistance charges, monthly recurring charges, service fees, surcharges and taxes are not included in the determination of the Customer's Combined Monthly Usage.

Customers to this service offering commit to Combined Monthly Usage of \$100.00, hereinafter referred to as the \$100.00 Monthly Minimum Commitment. In the event Customer does not meet the \$100.00 Monthly Minimum Commitment during any monthly invoice period, the Customer will be responsible for paying a deficiency charge for that invoice period. The Customer's deficiency charge will be the difference between the Customer's \$100.00 Monthly Minimum Commitment and the Customer's actual Combined Monthly Usage.

Customers subscribing to this service must commit to a term of 12 months. A service term begins on the first day of the month following service enrollment. When the Customer's 12-month service term expires, the Customer's service will automatically renew for another 12-month period, unless the Company receives in writing a notice of non-renewal during the period between 60 and 30 days prior to the end of the Customer's 12-month term period.

In the event a Customer terminates service with the Company prior to the end of the 12-month Term Commitment Period, or in the event that the Company terminates service based on the Customer's default, the Customer will be responsible for paying a Termination Charge equal to the Customer's \$100.00 Monthly Minimum Commitment, multiplied by the number of months remaining in the Customer's agreed 12-month Term Commitment period.

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INTEREXCHANGE TELECOMMUNICATIONS TARIFF

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RATES AND CHARGES (Continued)

Excel Prime Business Select 4 Service - (Continued)

Usage Rates:

COMBINED MONTHLY USAGE	PER MINUTE RATES
\$0 - \$99.99	\$0.0600
\$100 - \$199.99	\$0.0600
\$200 - \$499.99	\$0.0600
\$500 - \$999.99	\$0.0600
Over \$1000	\$0.0600

Excel Prime Business Select 4 Calling Card Usage Rates:

Per call surcharge: \$0.2500

Per minute rates: \$0.2000

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INTEREXCHANGE TELECOMMUNICATIONS TARIFF

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RATES AND CHARGES (Continued)

Excel Prime Business Select 4 Service - (Continued)

Usage Rates: (Continued)

Monthly Recurring Service Charges and Fees:

Inbound Service Charge	\$3.00 per 800/888#, per month
Directory Assistance Service:	\$0.7000 per call
Optional Management Invoice Reports	\$2.00 per report, per month
Accounting Codes (Non-Verified Package)	\$5.00 per package, per month
Accounting Codes (Verified Package)	\$10.00 per package, per month

Billing Increments:

Excel Prime Business Select Service 4:

Each call completed will have an initial minimum of eighteen (18) seconds and any time beyond that minimum will be billed in addition using six (6) 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.

Excel Prime Business Select 4 Calling Card:

Each calling card call completed will have an initial minimum of thirty (30) seconds and any time beyond that minimum will be billed in addition using six (6) 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.

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

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INTEREXCHANGE TELECOMMUNICATIONS TARIFF

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RATES AND CHARGES (Continued)

Excel Prime Business Flat Rate Service

Excel Prime Business Flat Rate Service is a dial-in, dial-out and calling card switched multi-point service designated for business customers. This service has a flat per minute rate structure for all time-of-day rate periods and allows the Customer to originate and terminate calls via local exchange carrier access facilities. There is no Monthly Usage Commitment Level required; however, in the event a Customer's monthly usage exceeds \$50.00 in any given 30-day invoice period, the monthly recurring account charge of \$11.95 will be waived for that given invoice period. Monthly Usage is defined as the Customer's billed usage for a monthly billing period for the combined total of interstate, intrastate, international and service calling card usage. Directory Assistance charges, monthly recurring charges, service fees, surcharges and taxes are not included. Rates (Inbound and Outbound):

Excel Prime Business Flat Rate Service
\$0.0600 Per Minute

Monthly Recurring Account Charge: \$11.95

Monthly Recurring Service Charge: \$3.00/per 800/8XX number

Billing Increments:

Each inbound and outbound call completed will have an initial minimum of eighteen (18) seconds and any time beyond that minimum will be billed in addition using six (6) second increments, rounded up to the next whole six second (1/10 on one minute increment) increment. If the computed charge includes a fraction of a cent, the fraction is rounded up to the next whole cent.

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

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INTEREXCHANGE TELECOMMUNICATIONS TARIFF

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RATES AND CHARGES (Continued)

Excel Prime Business Flat Rate Service - (Continued)

Excel Prime Business Flat Rate Calling Card Rates:

Per call surcharge:     \$0.2500  
Per minute rate:        \$0.2000

Billing Increments:

Each calling card call completed will have an initial minimum of thirty (30) seconds and any time beyond that minimum will be billed in addition using six (6) second increments, rounded up to the next whole six second (1/10 on one minute increment) increment. If the computed charge includes a fraction of a cent, the fraction is rounded up to the next whole cent.

Directory Assistance Per Call Charge:   \$1.00

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INTEREXCHANGE TELECOMMUNICATIONS TARIFF

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RATES AND CHARGES (Continued)

OPTION B

OPTION B is a one-way, dial-out multipoint service designated for residential and small business customers. The service has a flat rate per minute structure for all time-of-day rate periods.

Rates:

OPTION B
Per Minute
\$0.0900

Monthly Recurring Charge:

Customers will pay a monthly recurring charge as described in the Customer's designated interstate rate plan. The monthly recurring charge applies whether or not the Customer makes any calls.

Billing Increments:

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.

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

INTEREXCHANGE TELECOMMUNICATIONS TARIFF

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RATES AND CHARGES (Continued)

Excel Three-Penny Plan

Excel offers the specified rates for its Three-Penny Plan to Customers who have selected Excel as their Primary Interexchange Carrier by completing and returning an enrollment form provided by Excel, or by calling an Excel designated 800/8XX number. Customers will pay a monthly recurring charge as described in the Customer's designated interstate rate plan. The monthly recurring charge applies whether or not the Customer makes any calls.

Excel domestic intrastate dial station calls are eligible for the plan rates specified below. The duration of a call, which involves a fractional part of a minute, will be rounded up to the next higher full minute. The monthly recurring charge set forth below applies whether or not the Customer makes any calls. When the billing date does not coincide with the date that this plan is started, changed, or discontinued, the monthly recurring charge will be adjusted to reflect the fractional part of the month service is provided. For billing purposes, each month is considered to have 30 days.

The Customer upon written or verbal notice to Excel may discontinue enrollment in this plan. In addition, Excel will discontinue a Customer's subscription to the plan when Excel is notified that the Customer has changed their primary interexchange carrier to a carrier other than Excel after the Customer subscribed to this plan. Discontinuance will be effective as of the date the Customer changed their primary interexchange carrier. Usage from 900 Services, 800/8XX Service Plans, calls to Directory Assistance, Calling Card Calls, and Operator Handled calls are excluded from this plan.

Per Minute Rates:

TIME-OF-DAY RATE PERIOD		PER MINUTE RATE
Monday - Friday, Saturday & Sunday, Including Company-recognized Holidays	OFF-PEAK 7:00 p.m - 6:59 a.m.	\$.0700
Monday - Friday, Saturday & Sunday, Including Company-recognized Holidays	PEAK 7:00 a.m. - 6:59 p.m.	\$.0700

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INTEREXCHANGE TELECOMMUNICATIONS TARIFF

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RATES AND CHARGES (Continued)

Excel Three-Penny Plan - (Continued)

Excel Three-Penny Calling Card Rates:

Excel Three-Penny Plan Calling Card access is available for origination by dialing an Excel provided 800/8XX number. The following per minute rates apply 24 hours a day, 7 days a week for all Excel Three-Penny Plan calling card calls placed within the State of California:

Per call surcharge:               None  
Per minute rate:                 \$0.1500

Excel Three-Penny 800/8XX Rates (Inbound):

Inbound Excel Three-Penny Plan calls are made through a designated toll free number and the Excel Three-Penny Plan Customer is billed rather than the call originator. The following rates apply:

Monthly Recurring Charge:    None  
Per minute rate:                 \$0.1500

Billing Increments:

All completed intrastate calls for this service 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 will be rounded up to the next whole cent.

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INTEREXCHANGE TELECOMMUNICATIONS TARIFF

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RATES AND CHARGES (Continued)

Excel 10-10-297 Casual Calling Program

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.

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:	\$0.05
Directory Assistance Per Call Charge :	\$0.60
Per Call Connection Charge:	\$0.15

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

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Advice Letter No. 95  
Decision No.

Issued By:  
Becky Gipson  
Director - Regulatory Affairs  
2440 Marsh Lane  
Carrollton, Texas 75006

Issued: June 26, 2006  
Effective: July 25, 2006

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INTEREXCHANGE TELECOMMUNICATIONS TARIFF

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RATES AND CHARGES (Continued)

Excel 10-10-457 Casual Calling Program

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 flat Initial Per Call Minimum Charge 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.

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 Rate:

Initial 5 Minute Per Call Minimum Charge:	\$0.25
6th Minute and Each Additional Per Minute Charge:	\$0.05
Directory Assistance Per Call Charge :	\$0.46
Per Call Connection Charge:	\$0.15

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

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INTEREXCHANGE TELECOMMUNICATIONS TARIFF

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RATES AND CHARGES (Continued)

Excel 10-10-399 Casual Calling Program

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.

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.

Per Minute Rate:

Initial 10 Minute Per Call Minimum Charge:	\$0.50
11th Minute and Each Additional Per Minute Charge:	\$0.04
Directory Assistance Per Call Charge :	\$1.05
Per Call Connection Charge:	\$0.15

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

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INTEREXCHANGE TELECOMMUNICATIONS TARIFF

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RATES AND CHARGES (Continued)

Excel eCard Service

The Excel eCard Service will allow customers to pay a fixed prepaid dollar amount in advance for long distance calling. Customers may purchase Excel eCards via the internet. There will be an electronic order form available for the customer to complete with pertinent customer and payment information. Orders will be processed upon credit card validation. An electronic text message will be sent to the customer confirming the order. The customer will be instructed to print the virtual card information containing dialing instructions along with the access number and PIN. The customer will use the toll free number on the card for access from touch-tone telephones within the State of California. Access to the service is available seven (7) days per week, twenty-four (24) hours per day.

A flat per minute rate will be charged; there are no off-peak rates. The per-minute cost of a call will be deducted on a real-time basis as the card is used until the full amount of the card is exhausted. The customer will be notified in advance of the exhaustion of the card. The rates for this Excel eCard Service are set forth below. An expiration date will be printed when the virtual card is displayed to the customer. The following types of calls may not be completed with the Excel eCard Service:

Calls to 500, 700, 900 and toll free numbers;  
Operator Assistance calls; and  
Calls requiring time and/or charges.

A Customer's call will be interrupted with an announcement one minute prior to balance depletion. Calls in progress will be terminated by the Company if the balance on the Excel eCard is insufficient to continue the call.

This Excel eCard Service offering will be available in various denominations. Rates and charges vary depending upon the arrangement selected by the Customer. Call duration will be measured in whole minute increments, unless otherwise specified. Cards are not rechargeable. All applicable state and federal taxes and fees, including, but not limited to, sales tax, gross receipts tax, municipal tax, and other similar assessments are the responsibility of the card holder.

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INTEREXCHANGE TELECOMMUNICATIONS TARIFF

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RATES AND CHARGES (Continued)

Excel eCard Service - (Continued)

Rates:

DENOMINATION	PRICE PER CARD	PRICE PER MINUTE
500 minutes	\$40.00	\$0.0800
250 minutes	\$22.50	\$0.0900
125 minutes	\$12.50	\$0.1000
60 minutes	\$6.60	\$0.1100

Directory Assistance Per Call Charge                      \$0.66

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INTEREXCHANGE TELECOMMUNICATIONS TARIFF

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RATES AND CHARGES (Continued)

Excel Simply More

Excel's Simply More offering is a combined outbound, inbound and calling card multipoint service designated for residential and small business Customers. The service has a flat per minute rate structure for all time-of-day rate periods. Customers may subscribe to this service in Equal Access areas only by using 1 + dialing, calling card origination and/or inbound service using toll free origination. Term plan options do not apply to this service.

Per Minute Rate:

1+ (Outbound)
\$0.0500 Per Minute

Monthly Recurring Charge:

Customers who subscribe to the Excel Simply More calling plan will pay a monthly recurring charge which applies whether or not the Customer makes any calls. The following charge applies: \$4.50

Excel Simply More Calling Card Rates:

Excel Simply More Calling Card access is available for origination by dialing an Excel provided 800/8XX number. The following per minute rates apply for all Excel Simply More calling card calls placed within the State of California:

Per call surcharge:     None  
Per minute rate:       \$0.1500

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INTEREXCHANGE TELECOMMUNICATIONS TARIFF

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RATES AND CHARGES (Continued)

Excel Simply More - (Continued)

Excel Simply More 800/8XX Rates (Inbound):

Inbound Excel Simply More calls are made through a designated toll free number and the Excel Simply More Customer is billed rather than the call originator. The following rates apply:

Monthly Recurring Charge:	None
Per minute rate:	\$0.1500

Billing Increments:

All completed intrastate calls for this service 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 will be rounded up to the next whole cent.

Service Hours: Rates for Excel's Simply More service apply 24 hours a day, 7 days a week.

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INTEREXCHANGE TELECOMMUNICATIONS TARIFF

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RATES AND CHARGES (Continued)

Excel Prepaid Calling Card Service Offering III

The Excel Prepaid Calling Card Service Offering III will allow a customer to pay a fixed dollar amount in advance for long distance calling. The customer will use the toll free number on the card for access from touch-tone telephones within the State.

A flat per minute rate will be charged; there are no off-peak rates. The per-minute cost and other applicable charges will be deducted on a real-time basis as the card is used until the full amount of the card is exhausted. The customer will be notified in advance of the exhaustion of the card. The rates for this Excel Prepaid Calling Card Service are set forth below. An expiration date will be printed on the card. The following types of calls may not be completed with the Excel Prepaid Calling Card Service:

Calls to 500, 700, 900 and toll free numbers;  
Operator assistance calls; and  
Calls requiring time and/or charges.

A Customer's call will be interrupted with an announcement when the balance is about to be depleted. Such announcement will occur one minute before the balance will be depleted, based on the terminating location of the call. Calls in progress will be terminated by the Company if the balance on the Excel Prepaid Calling Card is insufficient to continue the call.

This Excel Prepaid Calling Card Service offering will be available at a retail price of \$10.00 per card. Rates apply twenty-four hours per day, seven days per week. Cards are not rechargeable. The following Per Minute Rate applies for calls placed within the State. All calls are rounded to the next higher full minute.

Rates:

Per minute rate:	\$0.2500
Per Call Connection Charge:	\$0.4900
Directory Assistance Per Call Charge:	\$0.6600

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INTEREXCHANGE TELECOMMUNICATIONS TARIFF

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RATES AND CHARGES (Continued)

Excel Prepaid Calling Card Service Offering IV

The Excel Prepaid Calling Card Service Offering IV will allow a customer to pay a fixed dollar amount in advance for long distance calling. The customer will use the toll free number on the card for access from touch-tone telephone within the State.

A flat per minute rate will be charged; there are no off-peak rates. The per minute cost and other applicable charges will be deducted on a real-time basis as the card is used until the full amount of the card is exhausted. The customer will be notified in advance of the exhaustion of the card. The rates for this Excel Prepaid Calling Card Service are set forth below. An expiration date will be printed on the card. The following types of calls may not be completed with the Excel Prepaid Calling Card Service:

Calls to 500, 700, 900 and toll free-numbers;  
Operator assistance calls; and  
Calls requiring time and/or charges.

A Customer's call will be interrupted with an announcement when the balance is about to be depleted. Such announcement will occur one minute before the balance will be depleted, based on the terminating location of the call. Calls in progress will be terminated by the Company if the balance on the Excel Prepaid Calling Card is insufficient to continue the call.

This Excel Prepaid Calling Card Service offering will be available in various denominations of units, minutes or dollars. Rates apply twenty-four hours per day, seven days per week. Card are not rechargeable. The following Per Minute Rate applies for calls placed within the State. All calls are rounded to the next higher full minute.

Rates:

Per Minute Rate:	\$0.2500
Directory Assistance Per Call Charge:	\$0.6600

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INTEREXCHANGE TELECOMMUNICATIONS TARIFF

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RATES AND CHARGES (Continued)

Excel's Nickel Nation

Excel's Nickel Nation Service offering is a combined outbound, inbound and calling card multi-point service designated for residential Customers who are classified as such with the Customer's Local Telephone Company. Each direct-dialed call has an initial minimum of 5 minutes in duration and will be rated according to the Initial Per Call Minimum Charge listed below. Any call in excess of 5 minutes will be charged the corresponding Each Additional Per Minute Charge listed below. Direct-dialed calls will have an initial minimum of three hundred (300) seconds or five (5) minutes and any time beyond that minimum will be billed in addition using sixty (60) second increments. If the computed call charge includes a fraction of a cent, the fraction is rounded up to the next whole cent.

When the billing date does not coincide with the date that this plan is started, changed, or discontinued, the Monthly Recurring Charge will be adjusted to reflect the fractional part of the month service is provided. For billing purposes, each month is considered to have 30 days.

The Customer upon written or verbal notice to Excel may discontinue enrollment in this plan. In addition, Excel will discontinue a Customer's subscription to the plan when Excel is notified by the Customer's Local Telephone Company or by the Customer that they no longer subscribe to Excel as their presubscribed interexchange long distance company.

Customer's subscribing to Excel's Nickel Nation service offering will receive a monthly invoice directly from the Company. Customers who select Excel's Nickel Nation Service offering and at a date in the future switches to another Excel long distance service offering will remain direct billed by the Company for all long distance charges associated with the newly selected service offering. In addition, Customers may designate a maximum of 5 telephone numbers per account. Calls placed using Excel's Nickel Nation Calling Card or 800/8XX services are not subject to the 5 minute Initial Per Call Minimum.

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INTEREXCHANGE TELECOMMUNICATIONS TARIFF

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RATES AND CHARGES (Continued)

Excel's Nickel Nation - (Continued)

Rates (1+ Outbound)

Initial Per Call Minimum Charge (5 minutes)	\$0.2500
Each Additional Per Minute Charge (6 minutes/Over)	\$0.0500

Monthly Recurring Charge

Customers who subscribe to Excel's Nickel Nation Service offering will pay a monthly recurring charge which applies whether or not the Customer makes any calls. The following charge applies:

\$5.00

Excel's Nickel Nation Calling Card Rates

Excel's Nickel Nation Calling Card access is available for call origination by dialing an Excel provided 800/8XX number. The following per minute rates apply for all Excel Nickel Nation calling card calls placed within the State:

Per Call Surcharge:	\$0.5000 per call
Per minute rate:	\$0.1500/1st Minute
	\$0.1500/each additional minute

Excel's Nickel Nation Calling Card Billing Increments

All completed Excel Nickel Nation Calling Card calls 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 will be rounded up to the next whole cent.

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INTEREXCHANGE TELECOMMUNICATIONS TARIFF

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RATES AND CHARGES (Continued)

Excel's Nickel Nation - (Continued)

Excel's Nickel Nation 800/8XX Rates (Inbound)

Excel Nickel Nation 800/8XX Inbound calls are made through a designated toll free number and the Excel Nickel Nation Customer is billed rather than the call originator. The following rates apply:

Monthly Recurring Charge:                 \$3.50 per 800/8XX number, per month  
Per minute rate:                                 \$0.1900

Excel Nickel Nation 800/8XX Inbound Billing Increments

All completed Excel Nickel Nation 800/8XX inbound calls 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 will be rounded up to the next whole cent.

Service Hours: Rates for Excel's Nickel Nation service apply 24 hours a day, 7 days a week.

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INTEREXCHANGE TELECOMMUNICATIONS TARIFF

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RATES AND CHARGES (Continued)

Excel's Nickel Nation

Excel's Nickel Nation Service offering is a combined outbound, inbound and calling card multi-point service designated for residential Customers who are classified as such with the Customer's Local Telephone Company. Each direct-dialed call has an initial minimum of 5 minutes in duration and will be rated according to the Initial Per Call Minimum Charge listed below. Any call in excess of 5 minutes will be charged the corresponding Each Additional Per Minute Charge listed below. Direct-dialed calls will have an initial minimum of three hundred (300) seconds or five (5) minutes and any time beyond that minimum will be billed in addition using sixty (60) second increments. If the computed call charge includes a fraction of a cent, the fraction is rounded up to the next whole cent.

When the billing date does not coincide with the date that this plan is started, changed, or discontinued, the Monthly Recurring Charge will be adjusted to reflect the fractional part of the month service is provided. For billing purposes, each month is considered to have 30 days.

The Customer upon written or verbal notice to Excel may discontinue enrollment in this plan. In addition, Excel will discontinue a Customer's subscription to the plan when Excel is notified by the Customer's Local Telephone Company or by the Customer that they no longer subscribe to Excel as their presubscribed interexchange long distance company.

Customer's subscribing to Excel's Nickel Nation service offering will receive a monthly invoice directly from the Company. Customers who select Excel's Nickel Nation Service offering and at a date in the future switches to another Excel long distance service offering will remain direct billed by the Company for all long distance charges associated with the newly selected service offering. In addition, Customers may designate a maximum of 5 telephone numbers per account. Calls placed using Excel's Nickel Nation Calling Card or 800/8XX services are not subject to the 5 minute Initial Per Call Minimum.

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Advice Letter No. 95  
Decision No.

Issued By:  
Becky Gipson  
Director - Regulatory Affairs  
2440 Marsh Lane  
Carrollton, Texas 75006

Issued: June 26, 2006  
Effective: July 25, 2006

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INTEREXCHANGE TELECOMMUNICATIONS TARIFF

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RATES AND CHARGES (Continued)

Simply 500 Service

EXCEL's Simply 500 Service (non-operator assisted, direct dial) is intended for residential Customers for calling within the State of California. Customers of Simply 500 Service will be able to utilize one-plus (1+) long distance service and personal toll-free service. Only those Customers who select EXCEL as their primary interexchange carrier will be eligible to utilize any or all of the long distance telecommunications services associated with the Simply 500 Service. Billing for the Simply 500 Service will be rendered directly by EXCEL. Customers may only subscribe to one (1) instance of the Simply 500 Service per telephone number (i.e., multiple packages may not be purchased for a single telephone number).

Simply 500 Service - Intrastate Usage Rates

Customers of EXCEL's Simply 500 Service will be billed the following monthly recurring charge regardless of whether any calls are placed on the Company's service:

Monthly Recurring Charge - \$19.95

The monthly recurring charge will apply for each month, or partial month. When a Customer cancels service or when service is discontinued by the Company during a billing cycle, new charges will not be assessed for billing periods subsequent to the discontinuance of service.

Simply 500 Long Distance Service

Customers access Simply 500 Long Distance Service by dialing 1 + (area code when necessary) + NXX-XXXX. Calls are routed over Carrier's transmission and switching facilities to any valid NPA-NXX.

Simply 500 Long Distance Service provides Customers with 500 minutes of long distance usage during each billing cycle. The included long distance usage applies to intrastate and interstate calls as well as international calls to Canada, and usage is depleted according to the billing increments and per-call minimums set forth below. The included long distance usage does not accumulate on a month-to-month basis, and no credit will be given to Customers who do not use the included minutes. Any additional long distance usage beyond the included minutes will be billed according to the rates set forth below. Calls are rated based on call duration.

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INTEREXCHANGE TELECOMMUNICATIONS TARIFF

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RATES AND CHARGES (Continued)

Simply 500 Service (Continued)

Simply 500 Long Distance Service - Intrastate Usage Rates

The following per minute usage rate applies to any usage that exceeds the included minutes as described above. Rates apply regardless of mileage and/or time of day:

Day/Evening/Night/Weekend - \$ .1000

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

Simply 500 Personal Toll-free Service

Simply 500 Personal Toll-free Service allows Customers to make calls from any non-rotary dialed telephone within California to other locations by dialing 1 + 800 + NXX-XXXX, receiving a prompting tone, then dialing a personal identification number (PIN) assigned by EXCEL. The calls are then routed to a single destination (terminating telephone number) which is pre-programmed by EXCEL and designated by the Customer. The Customer's usage on the Simply 500 Personal Toll-free Service does not deplete the included long distance usage described above.

Simply 500 Personal Toll-free Service - Intrastate Usage Rates

Customers utilizing Simply 500 Personal Toll-free Service will be billed at the following intrastate usage rates:

Day/Evening/Night/Weekend - \$ .1500

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

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INTEREXCHANGE TELECOMMUNICATIONS TARIFF

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RATES AND CHARGES (Continued)

Non-Recurring and Other Charges

- A. Returned Check Charge: \$15.00 or 5%, whichever is greater, per incident.
- B. Reconnection Charge: \$25.00
- C. Late Payment Charge:

The late payment charge shall be the portion of the payment not received two business days prior to the next billing cycle, multiplied by 1.5%. For unpaid balances of \$10.00 or more, a minimum late payment charge of \$5.00 shall apply.

- D. Accounting Code Charge: \$10.00
- E. 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 Excel 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 Excel 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).

- F. Legislative, Regulatory or Judicial Activity:

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”), Excel 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.

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INTEREXCHANGE TELECOMMUNICATIONS TARIFF

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RATES AND CHARGES (Continued)

10-10-373 Service

The 10-10-373 Service (non-operator assisted, direct dial) is intended for residential Customers for calling within the State of California. 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 (D) NPA-NXX. Calls are rated based on call duration.

10-10-373 Service - Intrastate 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

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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INTEREXCHANGE TELECOMMUNICATIONS TARIFF

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RATES AND CHARGES (Continued)

Mexico 7 Service

(N)

The Mexico 7 Service (non-operator assisted, direct dial) is intended for residential Customers for calling within the State of California. Customers access Mexico 7 Service by dialing 1 + area code (if required) + NXX-XXXX if they have selected Excel as their presubscribed interexchange carrier. In order to receive Mexico 7 Service rates, however, the Customer must be entered into the Excel billing database prior to utilizing this service. Calls are routed over Carrier's transmission and switching facilities to any valid NPA-NXX.

Mexico 7 Service - Intrastate Usage Rates

Customers of the Mexico 7 Service will be billed at the following per minute usage rate regardless of mileage and/or time of day:

Day/Evening/Night/Weekend - \$.0700

A sixty (60) second minimum will apply to each completed call, and thereafter, Customers will be billed in sixty (60) second increments. A monthly recurring fee of \$7.00 will apply to each account subscribed to Mexico 7 Service, regardless of usage.

(N)

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INTEREXCHANGE TELECOMMUNICATIONS TARIFF

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RATES AND CHARGES (Continued)

Minimum Usage Fee

Customers of any and all services described in the Rates and Charges section 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., \$5.00 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 \$5.00 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. (I)

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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INTEREXCHANGE TELECOMMUNICATIONS TARIFF

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RATES AND CHARGES (Continued)

Excel Value 2.7 Long Distance Plan

(N)

The Excel Value 2.7 Long Distance Plan is a combined outbound and inbound service. For a Customer to receive the Excel Value 2.7 Long Distance Plan, Customer must be entered into the Excel billing database, and Excel must be selected as the primary local toll and long distance interchange carrier for Customer's telephone number(s). The Excel Value 2.7 Long Distance Plan may be accessed by using 1+ dialing and/or inbound service using toll free origination. Inbound calls placed on the Excel Value 2.7 Long Distance Plan are made through a designated toll free number, and the Excel Customer is billed rather than the call originator. Term plan options and Excel's Minimum Usage Fee do not apply to Customers of this service.

Per Minute Rate

The following intrastate per minute rate applies regardless of mileage and/or time of day:

Outbound and Inbound            \$0.0350

Monthly Charges

Customers who subscribe to the Excel Value 2.7 Long Distance Plan will be billed a \$0.99 per account monthly access fee. The monthly access fee will be billed in each month in which the Customer uses the Excel Value 2.7 Long Distance Plan.

Customers of the Excel Value 2.7 Long Distance Plan inbound service will also be billed a monthly recurring charge of \$1.00 per toll free number, if any, and a non-recurring charge of \$5.00 for each new toll free number requested, if any.

Billing Increments

Completed intrastate calls placed on the Excel Value 2.7 Long Distance Plan will be billed with an initial minimum of 18 seconds, and thereafter, calls will be billed in 6 second increments. If the computed charge includes a fraction of a cent, the fraction will be rounded up to the next whole cent.

Directory Assistance

Customers of the Excel Value 2.7 Long Distance Plan will be billed \$1.40 for each intrastate Directory Assistance call.

(N)

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INTEREXCHANGE TELECOMMUNICATIONS TARIFF

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RATES AND CHARGES (Continued)

Excel Value 3.0 Long Distance Plan

(N)

The Excel Value 3.0 Long Distance Plan is a combined outbound and inbound service. For a Customer to receive the Excel Value 3.0 Long Distance Plan, Customer must be entered into the Excel billing database, and Excel must be selected as the primary local toll and long distance interchange carrier for Customer's telephone number(s). The Excel Value 3.0 Long Distance Plan may be accessed by using 1+ dialing and/or inbound service using toll free origination. Inbound calls placed on the Excel Value 3.0 Long Distance Plan are made through a designated toll free number, and the Excel Customer is billed rather than the call originator. Term plan options and Excel's Minimum Usage Fee do not apply to Customers of this service.

Per Minute Rate

The following intrastate per minute rate applies regardless mileage and/or time of day:

Outbound and Inbound            \$0.0350

Monthly Recurring Charge - Inbound

Customers of the Excel Value 3.0 Long Distance Plan inbound service will be billed a monthly recurring charge of \$1.00 per toll free number, if any, and a non-recurring charge of \$5.00 for each new toll free number requested, if any.

Billing Increments

Completed intrastate calls placed on the Excel Value 3.0 Long Distance Plan will be billed with an initial minimum of 18 seconds, and thereafter, calls will be billed in 6 second increments. If the computed charge includes a fraction of a cent, the fraction will be rounded up to the next whole cent.

Directory Assistance

Customers of the Excel Value 3.0 Long Distance Plan will be billed \$1.40 for each intrastate Directory Assistance call.

(N)

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INTEREXCHANGE TELECOMMUNICATIONS TARIFF

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TAXES AND SURCHARGES

Applicable Taxes

In addition to the charges specifically pertaining to Company's services, certain federal, state and local surcharges, taxes and fees will be applied. These surcharges, taxes and fees are calculated based upon the amount billed to the end user for Company's intrastate services. Pursuant to Resolution T-16901, all telecommunications carriers are required to apply CPUC mandated Public Program surcharge rates to intrastate services, excluding the following: a. Universal Lifeline Telephone Service (ULTS) billings; b. charges to other certified carriers for services that are to be resold; c. coin sent paid telephone calls (coin in box) and debit card calls; d. customer-specific contracts effective before 9/15/94; e. usage charges for coin-operated pay telephones; f. directory advertising; and g. one-way radio paging.

Telecommunications carriers are also required to apply the CPUC Reimbursement Fee rate to intrastate services, excluding the following: a. directory advertising and sales; b. terminal equipment sales; c. inter-utility sales. For a list of the Public Program surcharges and Reimbursement Fee, and the amounts, please refer to the Pacific Bell (d.b.a SBC California) tariffs.

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Advice Letter No. 95  
Decision No.

Issued By:  
Becky Gipson  
Director - Regulatory Affairs  
2440 Marsh Lane  
Carrollton, Texas 75006

Issued: June 26, 2006  
Effective: July 25, 2006

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INTEREXCHANGE TELECOMMUNICATIONS TARIFF

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PROMOTIONAL OFFERINGS

Excel Promotional Prepaid Calling Card

The Excel Promotional Prepaid Calling Card Service will allow a customer to pay a fixed dollar amount in advance for long distance calling. The customer will use the toll free number on the card for access from any touch-tone telephone within the State of California. For call completion, the customer will follow recorded prompts.

A flat per minute rate will be charged; there are no off-peak rates. The per-minute cost of a call will be deducted on a real-time basis as the card is used until the full amount of the card is exhausted. The customer will be notified in advance of the exhaustion of the card. The rates for the Excel Promotional Prepaid Calling Card Service are set forth below. The rates paid by the customer will be those rates indicated on the packaging at the time of purchase of the card. An expiration date will be printed on the card. The following types of calls may not be completed with the Excel Promotional Prepaid Calling Card Service:

Calls to 500, 700, 900 and toll free numbers; and Calls to Directory Assistance.

A Customer's call will be interrupted with an announcement when the balance is about to be depleted. Such announcement will occur one minute before the balance will be depleted, based on the terminating location of the call. Calls in progress will be terminated by the Company if the balance on the Excel Promotional Prepaid Calling Card is insufficient to continue the call and the Customer fails to enter the number of another valid Excel Promotional Prepaid Calling Card prior to termination.

This Excel Promotional Prepaid Calling Card Service promotion is available in \$5.00 denominations; sales or excise taxes are due at the point of purchase. Excel Promotional Prepaid Calling Card Service rates apply twenty-four hours per day, seven days per week. Cards are not rechargeable. The following Per Minute Rate applies for calls placed from locations within the State of California.

This promotional service will be offered to Customers through January 31, 1999, unless otherwise canceled or extended by the Company.

Per Minute Rate:       \$0.2500

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INTEREXCHANGE TELECOMMUNICATIONS TARIFF

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PROMOTIONAL OFFERINGS (Continued)

Simply 600 Promotion

Beginning May 4, 2004 and ending August 1, 2004, Customers who subscribe to Simply 500 Service will be eligible to receive an additional 100 minutes of included long distance usage each month. All other terms and conditions of the Simply 500 Service apply, and Customers will be billed at the rates and charges set forth herein.

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INTEREXCHANGE TELECOMMUNICATIONS TARIFF

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SPECIAL SERVICES

This Section of the Company's California P.U.C. No. 1-T applies only to those Customers who select Excel as their long distance telecommunications service provider, and who also select certain companion local service offerings provided by Excel.

Excel Classic MyLine Service

This service is for use by residential customers. The following service rates and charges are available to Customers who select and designate Excel Telecommunications, Inc. as their Local Exchange Carrier (LEC) in the State of California. The Excel Classic MyLine Local Service Rates described below in sections a., b. and c. are only available to existing customers of the Excel Classic MyLine Local Service Packages (formerly known as Excel MyLine Local Service Packages) as of March 1, 2004. These rates and charges are applicable only to intrastate, non-operator-assisted, 1+, direct-dialed, long distance calls which originate and terminate in California by Customers who have selected Excel as their Local Exchange Carrier (LEC). Rates and charges for this service offering are determined by the Excel Classic MyLine Local Service Package selected by the Customer.

Excel Classic MyLine Per Minute Rates:

Following are the per minute rates applicable to intrastate long distance calls placed on a 1+, direct-dialed and 10-1X-XXX casual calling basis, and are determined by the Excel Classic MyLine Local Service Package selected by the Customer; these rates apply to both interLATA and intraLATA toll calls only:

- |    |  |                     |
|----|--|---------------------|
| A. | Excel Classic MyLine Basic Local Service Package:    | \$0.0690 per minute |
| B. | Excel Classic MyLine Value Local Service Package:    | \$0.0490 per minute |
| C. | Excel Classic MyLine Complete Local Service Package: | \$0.0000 per minute |

If Excel Classic MyLine Basic, Excel Classic MyLine Value or Excel Classic MyLine Complete Local Service Package Customers originate calls by dialing 1+ (Area Code) on a direct-dialed basis and terminate calls to other Excel Classic MyLine Basic, Excel Classic MyLine Value or Excel Classic MyLine Complete Local Service Package Customer's telephone number(s), they will be eligible to receive a discount, as described on Sheet No. 26.7, following.

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INTEREXCHANGE TELECOMMUNICATIONS TARIFF

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SPECIAL SERVICES (Continued)

Excel MyLine Service - (Continued)

Excel MyLine Service Billing Increments:

Each call completed will have an initial minimum of one (1) 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 for a call includes a fraction of a cent, the fraction is rounded up to the next whole cent.

Excel MyLine Service Hours:

Rates apply 24 hours a day, 7 days a week

Excel MyLine Monthly Recurring Charges:

In addition to the above per minute rate(s), Customers are assessed a Monthly Recurring Charge based on the Excel MyLine Local Service Package selected. The Monthly Recurring Charge for the local service package can be found in the Company's Local Exchange Services Tariff on file with the California Public Utilities Commission. The Excel MyLine Local Service Package Monthly Recurring Charge applies whether or not Customers make any calls.

The Excel MyLine Local Service Package Monthly Recurring Charge(s) shall be in addition to charge(s) applicable to other federal service(s) or companion state service(s) available from Excel as add-on services. Add-on services or service features include, but are not limited to: operator services, directory assistance services, dial-around casual calling services, calling card and certain international services.

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INTEREXCHANGE TELECOMMUNICATIONS TARIFF

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SPECIAL SERVICES (Continued)

Excel MyLine Service - (Continued)

Excel MyLine Calling Card Service: Calling card access is available from touch tone or rotary phones by dialing an Excel-provided toll free number and personal identification number (PIN) associated with the card. The following charges apply for all Excel MyLine Calling Card Calls placed within the State:

Per call surcharge:	\$0.2000
Per minute rate:	\$0.1500

Excel MyLine Personal 800/8XX Inbound Service:

Inbound 800/8XX service arrangements are also available to Excel MyLine Local Service Package Customers, at an additional charge. Customers may access the Excel network for inbound service using toll free origination. Inbound calls are made through a Company-designated toll free number, and the Customer is billed rather than the call originator. All completed inbound calls made 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. The following rates apply:

Monthly Recurring Charge:	\$1.00
Per minute rate:	\$0.1500

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INTEREXCHANGE TELECOMMUNICATIONS TARIFF

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SPECIAL SERVICES (Continued)

Excel MyLine Service - (Continued)

Excel MyLine Directory Assistance Service:

Excel MyLine Directory Assistance Service allows Customers to request information from Directory Assistance records. Directory Assistance charges apply to all requests. Customers may access this service by dialing the area code (NPA) for the telephone number desired plus 555-1212, or by using a Company-provided access code (10-1X-XXX + 1 + Area Code + 555-1212), or other Company-authorized access method. Up to two requests for listings within the same area code is allowed on each call to Directory Assistance.

Directory Assistance with call completion is available at no additional charge. If calls are completed via call completion, the applicable per minute rate for originating direct-dial usage calls for which the Customer subscribes or uses, will be charged.

Directory Assistance	\$0.75 per call
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Excel MyLine Casual Calling Service Program:

Excel MyLine Service Customers may also place long distance telephone calls by using a Company-designated 10-1X-XXX access code. If Excel MyLine Basic, Excel MyLine Value or Excel MyLine Complete Local Service Package Customers originate calls using a Company-designated casual calling (dial-around) code and terminate calls to other Excel MyLine Basic, Excel MyLine Value or Excel MyLine Complete Local Service Package Customers, they will be eligible to receive a discount on those calls, as described on Sheet No. 26.7, below.

EXCEL's MyLine Friends-R-Free Discount Program is not available for Customers who subscribe to the Excel MyLine - Stand Alone Local Service offering.

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INTEREXCHANGE TELECOMMUNICATIONS TARIFF

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SPECIAL SERVICES (Continued)

Excel MyLine Service (Continued)

Excel MyLine Friends-R-Free Discount Program:

Excel MyLine Basic, Excel MyLine Value and Excel MyLine Complete Local Service Package Customers may place 1+, direct-dialed calls or they can use a Company-designated casual calling (dial-around) code when dialing long distance calls to other Customers subscribing to Excel MyLine Basic, Excel MyLine Value or Excel MyLine Complete Local Service Package(s), at no additional charge. In the event a Customer's applicable combined intrastate and interstate usage exceeds 3000 minutes in a given Customer's monthly billing invoice period, the per minute rates set forth herein will apply.

Customer telephone numbers which are not capable of being subscribed to an interexchange carrier, and telephone numbers which are associated with Company 800/8XX service(s) or access codes associated with Company services other than switched services (e.g., wireless service telephone numbers, paging service numbers and calling card service numbers) are not eligible for inclusion in the Excel MyLine Friends-R-Free Discount Program.

If a Customer discontinues his or her Excel MyLine Service, only those eligible calls which were made while he or she was a Customer subscribing to Excel's long distance service and Excel MyLine Basic, Excel MyLine Value or Excel MyLine Complete Local Service Packages will receive the Excel MyLine Friends-R-Free Discount.

The Excel MyLine Friends-R-Free Discount does not apply to service which is provided on any special access line or Local Exchange Company service line for which the Customer pays a rate described as a business or commercial special access line in an applicable Local Exchange Company access service tariff. In addition, EXCEL's MyLine Friends-R-Free Discount is not available for Customers who subscribe to the Excel MyLine - Stand Alone Local Service offering.

Existing Excel Customers who enroll in the Excel MyLine Service offering during their monthly billing period will begin to receive benefits of the Excel MyLine Friends-R-Free Discount Program effective with their service initiation date. Customers who convert to an eligible MyLine calling plan described herein to receive the benefits of the Excel MyLine Friends-R-Free Discount Program beginning on their new service plan effective date. Customers enrolled in the Excel MyLine Friends-R-Free Discount Program as of effective date of this tariff will remain enrolled in the program until and only if they otherwise notify the Company.

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INTEREXCHANGE TELECOMMUNICATIONS TARIFF

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SPECIAL SERVICES (Continued)

Excel MyLine Service - (Continued)

Other Excel MyLine Service Terms and Conditions:

The Company reserves the right to adjust a Customer's service upon appropriate notification. The Company reserves the right to disconnect Customer's residential service or to convert any plan associated with such service to a business plan upon appropriate notification if it is determined that usage is not consistent with normal residential applications. If it is determined that usage is not consistent with residential voice applications, Customer will be assessed a \$50.00 monthly recurring data usage charge or will be disconnected.

Charges applicable to the following call usage and/or service features are not included in EXCEL's MyLine Local Service Package Monthly Recurring Charge(s):

- Calls requiring operator assistance;
- Data transmission-type calls;
- Interstate or international service and/or line charge(s);
- Call blocking charges;
- Directory listing charges;
- Directory Assistance calls (including directory assistance with call completion);
- Per use charges not included in an Excel MyLine companion local service offering;
- Custom features not included in an Excel MyLine companion local service offering; and
- Taxes and other quasi-governmental surcharges.

All terms and conditions of any service selected by the Customer, including applicable monthly recurring charges, will apply and will be in addition to the Excel MyLine Local Service Package charges as described above. When the billing date does not coincide with the date that the Excel MyLine Service plan is started, changed, or discontinued, the monthly recurring charge will be adjusted to reflect the fractional part of the month service is provided. For billing purposes, each month is considered to have 30 days.

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Advice Letter No. 95  
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Director - Regulatory Affairs  
2440 Marsh Lane  
Carrollton, Texas 75006

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INTEREXCHANGE TELECOMMUNICATIONS TARIFF

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SPECIAL SERVICES (Continued)

Excel MyLine Service - (Continued)

Other Excel MyLine Service Terms and Conditions:

The Company reserves the right to discontinue offering this service and grandfather existing customers, in the event that (1) facilities are not available to the Company to adequately provide the service, and (2) such lack of facilities is the result of the failure of any carrier (from whom the Company is securing facilities to provide the service) to provide adequate service to the Company. If the Company discontinues offering this service and grandfathers existing customers, notice to the Commission will be provided in accordance with applicable Commission rules and regulations.

The Customer upon written or verbal notice to Excel may discontinue enrollment in the Excel MyLine Service plan. Usage from 800/8XX service plans, calls to Directory Assistance, Calling Card Calls, and Operator Assisted calls are excluded from the Excel MyLine Friends-R-Free Discount Program.

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INTEREXCHANGE TELECOMMUNICATIONS TARIFF

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SPECIAL SERVICES (Continued)

MyLine<sup>SM</sup> Long Distance Services

EXCEL's MyLineK Long Distance Services provide an outbound voice grade communications service for Customers who subscribe to certain Excel MyLineK bundled service packages described in EXCEL's Tariff No. Cal. P.U.C. Schedule No. 2 -T ALocal Exchange Services Tariff@ on file with the Commission. In order to subscribe to MyLineK Long Distance Services, Customers must select Excel as the primary service provider for local exchange, intraLATA interexchange and interLATA interexchange telecommunications services.

A. MyLine<sup>SM</sup> \$.05 Plan

Excel's MyLineK \$.05 Plan (non-operator assisted, direct dial) is intended for residential Customers for calling within the State of California. Customers access MyLineK \$.05 Plan by dialing 1 + (area code when necessary) + NXX-XXXX. Calls are routed over Carrier's transmission and switching facilities to any valid NPA-NXX. Calls are rated based on call duration.

Customers of MyLineK \$.05 Plan will be billed at the following per minute usage rate regardless of mileage and/or time of day:

Day/Evening/Night/Weekend - \$.0500

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

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INTEREXCHANGE TELECOMMUNICATIONS TARIFF

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SPECIAL SERVICES (Continued)

MyLine<sup>SM</sup> Long Distance Services (Continued)

B. MyLine<sup>SM</sup> \$.03 Plan

Excel's MyLineK \$.03 Plan (non-operator assisted, direct dial) is intended for residential Customers for calling within the State of California. Customers access MyLineK \$.03 Plan by dialing 1 + (area code when necessary) + NXX-XXXX. Calls are routed over Carrier's transmission and switching facilities to any valid NPA-NXX. Calls are rated based on call duration.

Customers of MyLineK \$.03 Plan will be billed at the following per minute usage rate regardless of mileage and/or time of day:

Day/Evening/Night/Weekend - \$.0300

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

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INTEREXCHANGE TELECOMMUNICATIONS TARIFF

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RULES

Rule 1 - Definitions

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

**Accounting Code:** A multi-digit code which enables a Customer to allocate long distance regulated charges to its internal accounts.

**Authorization Code:** A numerical code, one or more of which are assigned to a Customer to enable the Company to identify use of Service on the Customer's account and to bill the Customer accordingly. Multiple authorization codes may be assigned to a Customer to identify individual users or groups of users. Entitlement to any authorization code shall create no property or other right or interest in the use of any particular authorization code.

**Authorized User:** A person, firm, corporation, or any other entity authorized by the Customer to communicate, utilizing the Company's service.

**Carrier:** Comtel Telecom Assets LP d/b/a Excel Communications, unless otherwise clearly indicated by the context.

**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:** California Public Utilities Commission

**Company:** Comtel Telecom Assets LP d/b/a Excel Communications (Excel)

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INTEREXCHANGE TELECOMMUNICATIONS TARIFF

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RULES (Continued)

Rule 1 - Definitions - (Continued)

**Customer:** The person, firm, corporation or other entity which orders, cancels, amends or uses service under this tariff and is responsible for payment of regulated charges and compliance with the Company's tariff.

**Default Service:** Designates the Excel service that is automatically assigned to a telephone number that accesses Excel's service on a per call basis via the Company's CAC(s) for 1+ calling. Telephone numbers that are not entered into Excel's billing database and subscribed to another Excel 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 holidays (as Federally observed):

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

**Long Distance Resale Service:** Long Distance Resale Service is a public communications service for hire, which includes providing long distance service to Customers through the services provided by multiple other common carriers.

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

**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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INTEREXCHANGE TELECOMMUNICATIONS TARIFF

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RULES (Continued)

Rule 2 - Undertaking of Excel

Excel's services are furnished for communications originating at specified points within the State of California under terms of this tariff. Service is provided twenty-four hours a day, seven days a week.

Excel is a resale common carrier. Excel's services provide intrastate long distance message telephone service to Customers for their direct transmission and reception of voice, data, and other types of communications. Excel 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 Excel's service. The Customer shall be responsible for all regulated charges due for such service arrangement.

The Customer's monthly charge for service is 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.

The rates and regulations contained in this tariff apply only to the services furnished by Excel 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 Excel.

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INTEREXCHANGE TELECOMMUNICATIONS TARIFF

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RULES (Continued)

Rule 3 - Customer Application for Service

Customers wishing to obtain service must submit an authorization form used by Excel to instruct a local exchange company to establish one of the long distance companies under contract with Excel as the 1 + equal access dialing long distance service on the customer-specified telephone numbers. The form is merely a request for service and does not in any way bind Excel to service, nor does it bind the applicant to subscribe to the service.

Excel reserves the right to require all Customers to establish credit-worthiness to their reasonable satisfaction. Upon application for service, Customer shall be deemed to have authorized Excel to obtain such routine credit information and verification as Excel shall require in accordance with its then existing credit policies. All criteria and methods used in acquisition and assessment of credit related information shall be consistent and uniform for all applicants or Customers. Excel may not deny service for failure to provide a social security number; however, the Company may request other identification information sufficient to enable Excel to verify the Customer's identity and run a credit check. When Excel denies an application for a telecommunications service subject to Commission jurisdiction, the Company shall inform the applicant of the reasons within ten days thereafter. Excel's reasons shall be provided in writing unless the applicant agrees to accept another form of notice.

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INTEREXCHANGE TELECOMMUNICATIONS TARIFF

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RULES (Continued)

Rule 3 - Customer Application for Service (Continued)

Service Initiation:

- A. Excel may initiate or change service upon request (in any form) from a Customer.
- B. Excel shall provide Customers initiating service with sufficient information to enable them to make informed choices among services, and shall clearly and conspicuously disclose in the course of the sale transaction the Customer's right to cancel a term contract. In an oral transaction, the right should be disclosed as well.
- C. Excel shall provide the Customer a written confirmation of the order at the point of sale for in person transactions, and, for any other transactions, not later than seven days after it is accepted, or seven days after Company is notified of the order originated through another carrier. The confirmation shall include the key rates, and terms and conditions for each service ordered.
- D. Customers may cancel without termination fees or penalties any new tariffed service or any new contract for service within 30 days after the new service is initiated. This rule does not relieve the Customer from payment for per use and normal recurring charges applicable to the service incurred before canceling or for the reasonable cost of work done on the customer's premises (such as equipment installation) before the subscriber canceled.
- E. The Company shall not make any change or authorize a different telephone corporation to make any change in the provider of any telephone service for which competition has been authorized for a telephone Customer without the Customer's authorization.
- F. When service has been canceled at the Customer's request the Company shall not re-establish service for that Customer without a new Customer authorization. Authorization may not be founded upon any term in an agreement for service that binds the subscriber to again take service from the carrier.

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INTEREXCHANGE TELECOMMUNICATIONS TARIFF

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RULES (Continued)

Rule 4 - Contracts or Agreements

There are no contracts or agreements with Customers in force.

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INTEREXCHANGE TELECOMMUNICATIONS TARIFF

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RULES (Continued)

Rule 5 - Subscriber Responsibilities

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

The Customer is responsible for compliance with the applicable regulations set forth in this tariff. 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. The Customer is also responsible for the payment of all charges for calls originated at the Customer's numbers which are not collect, third party, calling, or credit card calls.

The Customer shall ensure that Customer's terminal equipment and/or system is properly interfaced with Excel's underlying carrier's network, that the signals emitted into the equipment and facilities provided by Excel'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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INTEREXCHANGE TELECOMMUNICATIONS TARIFF

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RULES (Continued)

Rule 6 - Deposits

The Company may require a Customer to establish or re-establish service if an only if an applicant for service is unable to demonstrate acceptable credit tot he satisfaction of Excel. Failure to provide a social security number shall not be cause for requiring a deposit. The Company may not require for its own benefit a deposit for services provided by another carrier or refuse to accept a deposit in lieu of demonstrating satisfactory credit. A deposit does not relieve the Customer of the responsibility for the prompt payment of bills on presentation. A deposit may be required in addition to an advance payment. The deposit will not exceed an amount equal to:

- (A) Two (2) month's charges for a service which has a minimum payment period of one month; or
- (B) The charges that would apply for the minimum payment period for a service which has a minimum payment period of more than one month; except that the deposit may include an additional amount in the event that a termination charge is applicable.

When a service is discontinued, the amount of a deposit, if any, will be applied to the Customer's account and any credit balance remaining will be refunded within 120 days after service is discontinued. Before the service or facility is discontinued, the Company may, at its option, return the deposit or credit it to the customer's account.

Deposits shall earn on the monthly, unused balance not less than simple annual interest based on the three-month financial commercial paper rate published by the Federal Reserve Board on November 30th of the prior year.

Customers whom the Company believes present a credit risk may also be required, a any time, to provide other assurances of, or security for, the payment of the Company's charges for its services as the Company may deem necessary, including without limitation, advance payments for Service, third party guarantees or payments pledges or other grants of security interest in the Customers' assets, and similar arrangements. The required deposits or other security may be increased or decreased by the Company as it deems appropriate in the light of changing conditions.

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INTEREXCHANGE TELECOMMUNICATIONS TARIFF

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RULES (Continued)

Rule 7 - Notices

Any notice Excel may give to a Customer shall be given in accordance with the laws of California and the Commission's Rules and Regulations.

Excel shall notify all affected subscribers at least 25 days in advance of every proposed change in its Customers' tariffed service agreements or non-term contracts that may result in higher rates or charges or more restrictive terms or conditions. The Customer notice shall present in a clear and conspicuous manner the following statement: "Your Rates, Terms or Services Have Changed", and shall describe the current and proposed rates, terms or conditions as appropriate.

Notices shall be in writing by one or a combination of bill inserts, notices printed on bills, or separate notices sent by first class mail. In each case, an electronic notice may be substituted where the subscriber has agreed to receive notice in that manner. Notice by first class mail is complete when the document is deposited in the mail, and electronic notice is complete upon successful transmission. Every notice in whatever form shall be legible and printed in the equivalent of 10-point or larger type.

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INTEREXCHANGE TELECOMMUNICATIONS TARIFF

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RULES (Continued)

Rule 8 - Rendering and Payment of Bills

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.

Billing will be payable upon receipt and past due 22 days after deposit in U.S. mail, postage prepaid.

The Customer is responsible for the payment of ALL regulated 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 Company ANY regulated undisputed cost incurred as a result of ANY DELEGATION OF AUTHORITY resulting in use of his/her authorization code.

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 Company ANY regulated undisputed cost incurred as a result of these of the authorization codes.

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 regulated charges that would have been applicable to the use of the Company's services actually made by Customer.

If any portion of a Customer's payment is not received by the Company within twenty-two days after the date the bill was mailed, or if any portion of the payment is received by the Company in funds which are not immediately available upon presentment, a late payment charge shall be due to the Company. The late payment charge shall be the portion of the payment not received two business days prior to the next billing cycle, multiplied by 1.5%.

Late payment charges do not apply to the disputed portion of unpaid balances, if resolved in favor of the Customer. Any disputed portion of unpaid balances, if resolved in favor of the Company, may be subject to the late payment charge as of the original due date noted on the Customer's bill. Undisputed amounts of the same bill may be subject to the late payment charge if they remain unpaid by the due date noted on the Customer's bill.

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INTEREXCHANGE TELECOMMUNICATIONS TARIFF

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RULES (Continued)

Rule 8 - Rendering and Payment of Bills (Continued)

If Company receives a check from a Customer in payment for regulated 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 regulated 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.

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

Excel reserves the right to apply credit balances from one Excel affiliate to another to satisfy outstanding account balances.

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INTEREXCHANGE TELECOMMUNICATIONS TARIFF

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RULES (Continued)

Rule 9 - Disputed Bills

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 Excel's Customer Service Department in Dallas, Texas by dialing their toll free number, (800) 875-9235. Excel will make all reasonable attempts to resolve the problem. Excel shall investigate the charge(s) in dispute and the Customer will receive a response, in writing, within thirty days of receipt of complaint. During the time the investigation is pending, no late charges or penalties may be collected, the charge may not be sent to collection and no adverse credit report may be made based on non-payment of the charge. If the Customer prevails, then no late charge or penalty may be imposed on the amount in dispute. Excel may not disconnect service to a Customer before seven calendar days after the date the Company notifies the Customer in writing of the results of the investigation. In no event shall Excel disconnect service prior to the due date shown on the bill.

In the case of a dispute between the Customer and the Company for service furnished to the Customer, which cannot be settled with mutual satisfaction, the Customer can take the following course of action:

- A. First, the Customer may request, and the Company will perform, an in-depth review of the disputed amount. (The undisputed portion and subsequent bills must be paid on a timely basis or the service may be subject to disconnection.)
- B. Second, if there is still disagreement about the disputed amount after the investigation and review by a manager of the Company, the Customer may appeal to the CPUC's Consumer Affairs Branch for its investigation and decision.

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INTEREXCHANGE TELECOMMUNICATIONS TARIFF

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RULES (Continued)

Rule 9 - Disputed Bills (Continued)

- C. To avoid disconnection of service, the subscriber must submit the claim to ~~Affairs Branch~~ and, if the bill has not been paid, deposit the amount in dispute with the CPUC. The disputed amount must be made payable to the CPUC. No late penalty may be imposed on the amount in dispute deposited with the Commission. During the time any Consumer Affairs Branch review is pending, no late charges or penalties may be collected, the charge may not be sent to collection, and no adverse credit report may be made based on non-payment of the charge.
- D. The CPUC will review the claim of the disputed amount, communicate the results of its review to the customer and the Company, and make disbursement of the deposited amount.

The address and telephone numbers of the CPUC's Consumer Affairs Branch is:

Consumer Affairs Branch  
505 Van Ness Avenue  
San Francisco, CA 94102  
800-649-7570 (toll free)  
415-703-1170  
415-703-2032 (TDD)

Charges for non-subscription pay per use features are not authorized unless the user knowingly and affirmatively activates the service by dialing or some other affirmative means. Remaining on the line, or failing to remain on-hook for a sufficient time, or any other ambiguous action, shall not in itself constitute authorization; an unambiguous, associated, affirmative action is required. All disputed charges for any telecommunications service are subject to a rebuttable presumption that the charges are unauthorized unless there is (1) a record of affirmative subscriber authorization; (2) a demonstrated pattern of knowledgeable use; or (3) other persuasive evidence of authorization.

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INTEREXCHANGE TELECOMMUNICATIONS TARIFF

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RULES (Continued)

Rule 10 - Cancellation of Service by Company

Without incurring liability Excel 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 Excel for more than thirty days after issuance of the bill for the regulated 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 having jurisdiction over Excel's services.
- G. By reason of any order or decision of a court or other governing authority prohibiting Excel from furnishing its services.
- H. If the Customer fails to maintain Customer's equipment and/or system properly, with resulting imminent harm to Excel's services, personnel, or the quality of service to other Customers, Excel may, upon written notice, require the use of protective equipment at the Customer's expense. If this fails to produce satisfactory quality and safety, Excel may, upon written notice, terminate the Customer's service.

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INTEREXCHANGE TELECOMMUNICATIONS TARIFF

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RULES (Continued)

Rule 10 - Cancellation of Service by Company (Continued)

Excel 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 Excel's underlying carriers in such a manner as to cause a hazard or to interfere with Excel's service to others.
- B. If a Customer or user uses Excel's services in a manner to violate the law.
- C. If a Customer's acts or omissions demonstrate an intention to defraud the Company or threaten the integrity or security of the Company's operations or facilities.

Procedures for disconnection of existing service:

- A. In all other circumstances, Excel 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 regulated charges due, the Customer will be allowed at least seven days, excluding Sundays and holidays, to make full payment of all undisputed regulated charges, and in no event will service be disconnected on the day preceding any day on which Excel is not prepared to accept payment of the amount due and to reconnect service.

Disconnection notices shall include the following information: 1) The Company's name; 2) The name and address of the Customer, and the telephone number(s) associated with the delinquent account; 3) Information sufficient for the Customer to identify what service(s) are to be terminated, and the delinquent amount(s); 4) The time or date by which payment, or arrangement for payment, must be made to avoid termination; 5) A toll-free telephone number to reach a carrier service representative who can provide subscriber assistance; and 6) The telephone number of the Commission's Consumer Affairs Branch where the Customer may direct inquiries.

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

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 regulated charges and (2) a new connection fee as described in this tariff.

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INTEREXCHANGE TELECOMMUNICATIONS TARIFF

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RULES (Continued)

Rule 11 - Information to Be Provided to the Public

A copy of this tariff schedule and advice letters will be available for the public inspection in the Company's business office during regular business hours.

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Advice Letter No. 95  
Decision No.

Issued By:  
Becky Gipson  
Director - Regulatory Affairs  
2440 Marsh Lane  
Carrollton, Texas 75006

Issued: June 26, 2006  
Effective: July 25, 2006

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INTEREXCHANGE TELECOMMUNICATIONS TARIFF

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RULES (Continued)

Rule 12 - Continuity of Service

Without incurring liability, Excel 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, the Company shall make an appropriate adjustment to the Customer's bill.

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 this tariff. It shall be the obligation of the Customer to notify the Company, when known, 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.

Service may be disconnected by Excel 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 Excel deems it necessary to take such action to prevent unlawful use of its service. Excel 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, per Commission Rules.

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INTEREXCHANGE TELECOMMUNICATIONS TARIFF

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RULES (Continued)

Rule 13 - Use of Service

Services provided under this tariff may be used for any lawful purpose for which the service is technically suited.

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INTEREXCHANGE TELECOMMUNICATIONS TARIFF

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RULES (Continued)

Rule 14 - Limitations of Service

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 provisions of this tariff.

Excel 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 provisions of this tariff, or in violation of the law.

For any telephone number which accesses Excel'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, Excel 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 Excel's service via a CAC(s). In the future event that a customer is removed from the Excel billing database, upon next use of Excel's service, the customer's Excel 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.

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INTEREXCHANGE TELECOMMUNICATIONS TARIFF

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RULES (Continued)

Rule 15 - Liability of the Company

Liability of the Company for damages arising out of mistakes, omissions, interruptions, delays or errors or defects in the transmission occurring in the course of furnishing service, channels or other facilities and not caused by the negligence of the Customers, commences upon activation of service and in no event exceeds an amount equivalent to the proportionate charge to the Customer for the period of service during which such mistakes, omissions, interruptions, delays or errors or defects in the transmission occur, or as otherwise determined in a court of law. For purposes of computing such amount a month is considered to have thirty (30) days.

In no event will the Company be responsible for consequential damages or lost profits suffered by Customer on account of interruption or unsatisfactory service.

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INTEREXCHANGE TELECOMMUNICATIONS TARIFF

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RULES (Continued)

Rule 16 - Backbilling Procedures

- (A) A bill shall not include any previous charge for service furnished prior to three (3) months immediately preceding the date of the bill.
- (B) The following are exceptions which would allow backbilling beyond the prior three (3) months up to five (5) months:
  - 1) Collect Calls;
  - 2) Credit Card Calls;
  - 3) Third Party Calls;
  - 4) “error file” calls, (calls which cannot be billed due to the unavailability of complete billing information to the LEC).
- (C) An additional exception for backbilling is permitted for cases involving toll fraud.