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COMMISSION CLERK

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March 2, 2006

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VIA FEDERAL EXPRESS

Blanca Bayo

Florida Public Service Commission

Clerk

COM

2340 Shumard Oak Boulevard

CMP	MRIMST	`allahassee,	FL	32399
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CTR	Re: QX Telecom, LLC's Revised Tariff to Change Name
ECR	Dear Ms. Bayo:
GCL	Enclosed please find the First Revised Tariff for QX Telecom, LLC. All original sheets
OPC	
RCA	The company has acquired a d/h/s WO Long Distance, assigned document number
SCR	The company has acquired a d/b/a, WQ Long Distance, assigned document number——G06010700032 with the Florida Secretary of State. Please add WQ Long Distance to the
SGA	company's IXC registration effective when received.
SEC	Kindly return a file stamped copy of this cover letter in the self addressed stamped
HTC	envelope included herein.

Thank you for your assistance. Should you have any questions, please feel free to call me at (212) 935-6020.

Sincerely,

Sala E Pothernel

Sara E. Rothermel. J.D.

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DOCUMENT NUMBER -CATE

01867 MAR-38

FPSC-COMMISSION CLERK

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TITLE SHEET

FLORIDA TELECOMMUNICATIONS TARIFF

This tariff contains the descriptions, regulations, and rates applicable to the furnishing of service and facilities for telecommunications services provided by QX Telecom LLC, d/b/a WQ Long Distance with principal offices at 230 Fifth Avenue, Suite 800, New York, NY 10001. This tariff applies to services furnished within the State of Florida. This tariff is on file with the Florida Public Service Commission, and copies may be inspected, during normal business hours, at the Company's principal place of business.

Issued: February 28, 2006	Effective:

Issued By:

CHECK SHEET

Sheet 1 through 19 inclusive of this tariff are effective as of the date shown at the bottom of the respective sheet(s). Original and revised sheets as named below comprise all changes from the original tariff and are currently in effect as of the date on the bottom of this sheet.

	<u>SHEET</u>	<u>REVISION</u>
T	*1	First Revised
T	*2	First Revised
T	*3	First Revised
T	*4	First Revised
T	*5	First Revised
T	*6	First Revised
T	*7	First Revised
T	*8	First Revised
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T	*10	First Revised
T	*11	First Revised
T	*12	First Revised
T	*13	First Revised
T	*14	First Revised
T	*15	First Revised
T	*16	First Revised
T	*17	First Revised
T	*18	First Revised
T	*19	First Revised

Issued: February 28, 2006

Issued By:

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TABLE OF CONTENTS

Title Page
Check Sheet
Table of Contents
Symbols
Tariff Format5
Section 1 Technical Terms and Abbreviations
Section 2 Rules and Regulations
Section 3 Description of Service
Section 4 Rates

Issued: February 28, 2006

Issued By:

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SYMBOLS

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

- D Delete or Discontinue
- I Change Resulting in an Increase to a Customer's Bill
- M Moved from Another Tariff Location
- N New
- R Change Resulting in a Reduction to a Customer's Bill
- T Change in Text or Regulation but no Change in Rate or Charge

Issued: February 28, 2006

Issued By:

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TARIFF FORMAT

- A. Sheet Numbering Sheet numbers appear in the upper right corner of the sheet. Sheets are numbered sequentially. However, new sheets are occasionally added to the tariff. When a new sheet is added between sheets already in effect, a decimal is added. For example, a new sheet added between sheets 14 and 15 would be 14.1.
- **B.** Sheet Revision Numbers Revision numbers also appear in the upper right corner of each sheet. These numbers are used to determine the most current sheet version on file with the FLA PSC. For example, the 4th revised Sheet 14 cancels the 3rd revised Sheet 14. Because of various suspension periods, deferrals, etc. the FLA PSC follows in their tariff approval process, the most current sheet number on file with the FLA PSC is not always the tariff sheet in effect. Consult the Check Sheet for the sheet currently in effect.
- **C.** Paragraph Number Sequence There are nine levels of paragraph coding. Each level of coding is subservient to its next higher level:
 - 2.1.
 2.1.1.A.
 2.1.1.A.1.
 2.1.1.A.1.(a).
 2.1.1.A.1.(a).1.
 2.1.1.A.1.(a).1.(i).

2.1.1.A.1.(a).1.(i).(1).

Check Sheets - When a tariff filing is made with the FLA PSC, an updated check sheet accompanies the tariff filing. The check sheet lists the sheets contained in the tariff, with a cross reference to the current revision number. When new sheets are added, the check sheet is changed to reflect the revision. All revisions made in a given filing are designated by an asterisk (*). There will be no other symbols used on this sheet if these are the only changes made to it (i.e., the format, etc. remains the same, just revised revision levels on some sheets). The tariff user should refer to the latest check sheet to find out if a particular sheet is the most current on file with the FLA PSC.

Issued: February 28, 2006	Effective:

SECTION 1 - TECHNICAL TERMS AND ABBREVIATIONS

Access Line - An arrangement which connects the customer's location to a network switching center.

Authorization Code - A numerical code, one or more of which are available to a customer to enable the customer to access the carrier, and which are used by the carrier both to prevent unauthorized access to its facilities and to identify the customer for billing purposes.

Calling Card - A card issued by the Company, the customer's Local Exchange Company, authorized vendor, or other common carrier which allows the customer to make telephone calls and bill calls to the Calling Card by entering a PIN.

Card Number - A multi-digit identifying number which may be printed on each Prepaid Calling Card or Calling Card, which may also be referred to in this tariff as a PIN.

T Company or Carrier - QX Telecom LLC, d/b/a WQ Long Distance

Credit Card Charges - Prepaid Calling Card purchases, renewals, and other charges that may be billed to Major Credit Cards.

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

Day - From 8:00 a.m. up to, but not including, 5:00 p.m. local time Monday through Friday.

Evening - From 5:00 p.m. up to, but not including 11:00 p.m. local time Sunday through Friday.

FLA PSC - Florida Public Service Commission.

Holidays - The Company's recognized holidays are New Year's Day, Martin Luther King, Jr. Day, Presidents' Day, Veterans' Day, Memorial Day, Independence Day, Labor Day, Columbus Day, Thanksgiving Day, and Christmas Day.

Local Exchange Company - A company which furnishes local exchange telephone service.

Major Credit Card - A universally accepted charge card. MasterCard, VISA, Diner's Club International, American Express and Carte Blanche are examples of major credit cards which the Company may accept.

N	Issued: February 28, 2006	Effective:
	Issued By:	

SECTION 1 - TECHNICAL TERMS AND ABBREVIATIONS (contd.)

Night/Weekend - From 11:00 p.m. up to, but not including, 8:00 a.m. Sunday through Friday, and 8:00 a.m. Saturday up to, but not including 5:00 p.m. Sunday.

PIN(s) - One or more multi-digit (usually 8 or more) personal identification numbers which have been assigned to a customer to use with a designated 800 number, or other access number, to access the Company's network.

Underlying Carriers - Those certificated telecommunications service providers.

Issued: February	28	, 2006
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Issued By:

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SECTION 2 - RULES AND REGULATIONS

2.1 <u>Undertaking of the Company</u>

The Company's facilities are furnished for communications originating at specified points within the State of Florida under terms of this tariff.

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

The Company's services are provided on a monthly basis unless ordered on a longer time basis, and are available 24 hours per day, seven days per week.

2.2 <u>Limitations</u>

- 2.2.1 Service is offered subject to the availability of facilities and the provisions of this tariff.
- 2.2.2 The Company reserves the right to discontinue furnishing service, or limit the use of service necessitated by conditions beyond its control, or when the customer is using service in violation of the law or the provisions of this tariff.
- 2.2.3 All services provided under this tariff are directly controlled by the Company and the customer may not transfer or assign the use of service, except with the express consent of the Company. Such transfer or assignment shall only apply where there is no interruption of the use or location of the service or facilities.
- 2.2.4 Prior written permission from the Company is required before any assignment or transfer. All regulations and conditions contained in this tariff shall apply to all such permitted assignees or transferees, as well as all conditions for service.
- 2.2.5 Company's resellers and rebillers must be certified.

\mathbf{N}	Issued: February 28, 2006	Effective:
	Issued By:	

2.3 Liabilities of the Company

- 2.3.1 The Company's liability for damages arising out of mistakes, interruptions, omissions, delays, errors, or defects in the transmission occurring due to the negligence of its employees or its agents, in no event shall exceed an amount equivalent to the proportionate charge to the customer for the period during which the aforementioned faults in transmission occur, unless ordered by the Commission.
- 2.3.2 The Company shall be indemnified and held harmless by the customer against:
 - (A) Claims for libel, slander, or infringement of copyright arising out of the material, data, information, or other content transmitted over the Company's facilities.
 - (B) All other claims arising out of any act or omission of the customer in connection with any service or facility provided by the Company.

2.4 Interruption of Service

2.4.1 Credit allowances for the interruption of service, which is not due to the Company's testing or adjusting, negligence of the customer, or to the failure of channels or equipment provided by the customer, are subject to the general liability provisions set forth in 2.3.1 herein. It shall be the obligation of the customer to notify the Company immediately of any interruption in service for which a credit allowance is desired.

Before giving such notice, the customer shall ascertain that the trouble is not being caused by an action or omission by the customer within the customer's control, or is not due to the wiring or equipment, if any, furnished by the customer and connected to the Company's facilities.

2.4.2 For the purposes of credit computation, every month shall be considered to have 720 hours.

Issued: February 28,	2006		Effe	ctive:	

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2.4 Interruption of Service (cont'd)

- 2.4.3 No credit shall be allowed for an interruption of a continuous duration of less than two hours.
- 2.4.4 The customer shall be credited for an interruption of two hours or more at the rate of 1/720th of the fixed monthly charge for the facilities affected for each hour or major fraction thereof that the interruption continues.

Credit Formula:

Credit = $\underline{A} \times B$

720

"A" -- outage times in hours

"B" -- total fixed monthly charge for affected facility

2.5 Suspension-of-Service Guidelines

Service will be suspended without notice in the following situations:

- 1) The customer obtained service fraudulently; or
- 2) A safety hazard is found on the customer's premises.

2.6 Restoration of Service

Restoration of service shall be done as quickly as practicable by patching, rerouting, substitution of component parts or pathways, and other means, as determined necessary by the Company.

2.7 Billing Periods

To the extent that the customer is not a Prepaid Calling Card customer, the customer will receive a bill after the 30-day cycle.

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Mr. Eddie Mishan, Managing Member 230 Fifth Avenue, Suite 800 New York, NY 10001

2.8 Understanding Your Statement of Account

To the extent that the customer is not a Prepaid Calling Card customer, the customer's bill will outline specific charges or adjustments for the Company's services.

2.9 Questions About Your Statement of Account

If the customer has questions about the Company's charges that may appear on its statement of account, the customer may call the Company's service representative toll free at 1 (800) 385-1968.

2.10 **Special Promotions**

The Company offers no special promotions at this time and anticipates no such promotions in the future.

2.11 Billing Dispute

In the event the customer is not satisfied with the Company's resolution of a billing dispute, the customer may make application to the FLA PSC for review and disposition of the matter.

2.12 Forms of Payment

At the customer's request, the Company permits the use of approved credit cards to apply for and receive Prepaid Calling Cards used to access and pay for the Company's telecommunications services. Telephone charges will be debited by the Company against this card at the rates set forth in Section 4 herein.

2.13 Advanced Payments

The Company requires advance payments from its Prepaid Calling Card Customers. The Company is allowed to collect an amount not to exceed one month's estimated charges as an advance payment for service. This amount must be credited back to the end user in the next month's bill, but not recollected.

2.14 Responsibility of the Company

The Company endeavors to provide the best long distance service possible at a fair and competitive price.

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2.15 Frequency Restrictions

There are no frequency restrictions.

2.16 Credit for Incomplete Calls

When a Customer calls in and identifies that specific calls were incomplete, the Company's Customer Service department has the capability to credit the Customer's Prepaid Calling Card. In the event that the call was incomplete, the Company will automatically credit the Customer's Prepaid Calling Card.

2.17 Minimum Call Completion Rate

A customer can expect a call completion rate (number of calls completed / number of calls attempted) of not less than 90% during peak use periods for all Company services.

2.18 Deposits

The Company does not require a deposit from the customer.

2.19 Taxes

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

Issued: February 28, 200	6
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SECTION 3 - DESCRIPTION OF SERVICES

3.1 <u>Usage Based Services - Timing of Calls</u>

The Company's charges are based on the actual usage of the Company's services, in addition to any special features and/or service options, utilized by the customer. Charges begin when the called station is answered and two way communication is possible, as determined by standard industry methods generally in use for ascertaining answer, including hardware answer supervision in which the Local Exchange Company sends a signal to the switch. Charges cease when either party (called or calling) hangs up. There is no charge for an incomplete call.

3.2 Long Distance Network Service

The Company's Long Distance Telecommunications Network Service provides for the facilities-based and switchless resale of Florida interexchange carriers' tariffed Software Defined Network (SDN) Service. This service is a custom designed private telecommunication network that combines the efficiencies and benefits of both switched and private line service to meet the specific requirements of Customers that need to communicate on an interlata basis within the State.

Each service Customer is billed individually for each call, on a conversation minute basis, placed through the Company since the previous month's billing. Each call is measured and billed at the applicable rate for the initial sixty (60) second period or fraction thereof, and then at the applicable rate for each additional sixty (60) second period or fraction thereof. The minimum length of a call is sixty (60) seconds. See Section A, Rates and Charges, for the applicable rate schedule.

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SECTION 3 - DESCRIPTION OF SERVICES (contd.)

3.2 <u>Long Distance Network Service</u> (contd.)

Dedicated access circuits may be provided and billed by the local exchange company (LEC). Dedicated access channels may be purchased from carriers other than the LEC only in accordance with FLA PSC rules or if the special access channel is jurisdictionally interstate. Charges for the dedicated access channel are determined by the access provider.

3.3 Prepaid Calling Card Service

- 3.3.1. This service permits use of QX Telecom LLC, d/b/a WQ Long Distance Prepaid Calling Cards for placing long distance service calls. Calling card customers may purchase QX Telecom LLC, d/b/a WQ Long Distance Prepaid Calling Cards at a variety of retail outlets or through other distribution channels. QX Telecom LLC, d/b/a WQ Long Distance Prepaid Calling Cards are available at a variety of face values. QX Telecom LLC, d/b/a WQ Long Distance Prepaid Calling Card service is accessed using the QX Telecom LLC, d/b/a WQ Long Distance toll-free number printed on the card. The caller is prompted by an automated voice response system to enter his/her Authorization Code, and then to enter the terminating telephone number. QX Telecom LLC, d/b/a WQ Long Distance's processor tracks the call duration on a real time basis to determine the amount of calling time consumed. The total consumed calling time for each call, which includes applicable taxes, is deducted from the remaining calling minute balance on the Customer's QX Telecom LLC, d/b/a WQ Long Distance Prepaid Calling Card.
 - 3.3.2. All calls must be charged against a QX Telecom LLC, d/b/a WQ Long Distance Prepaid Calling Card that has a sufficient calling minute balance. A calling card Customer's call will be interrupted with an announcement when the balance is about to be depleted. Such announcement will occur when five (5) minutes and when one (1) minute remain before the balance will be depleted, based upon the terminating location of the call.
 - **3.3.3.** The Company offers origination from anywhere in the United States, and termination, intrastate, interstate and internationally.

Issued: February 28, 2006	Effective:
Issued By:	

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SECTION 3 - DESCRIPTION OF SERVICES - (Contd.)

3.3 Prepaid Calling Card Service (cont'	3.3	Prepaid	Calling	<u>Card</u>	Service ((cont'	d)
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- T 3.3.4 All calls must be charged against a QX Telecom LLC, d/b/a WQ Long Distance Prepaid Calling Card that has a sufficient calling minute balance. A calling card Customer's call will be interrupted with an announcement when the balance is about to be depleted. Such announcement will occur when five (5) minutes and when one (1) minute remain before the balance will be depleted, based upon the terminating location of the call.
 - **3.3.5** A card will expire thirty (30) days after activation and automatically reactivates after credit card is charged.
 - 3.3.6 A credit allowance for QX Telecom LLC, d/b/a WQ Long Distance Prepaid Calling Card Service is applicable to calls that are interrupted due to poor transmission, one-way transmission, or involuntary disconnection of a call. A calling card Customer may also be granted credit for reaching a wrong number. To receive the proper credit, the calling card Customer must notify the Company at the designated toll-free Customer service number printed on the QX Telecom LLC, d/b/a WQ Long Distance Prepaid Calling Card and furnish the called number, the trouble experienced (e.g. cutoff, noisy circuit, reached wrong number, etc.), and the approximate time that the call was placed.
- T 3.3.7 When a call charged to an QX Telecom LLC, d/b/a WQ Long Distance Prepaid Calling Card is interrupted due to cut-off, one-way transmission, or poor transmission conditions, the calling card Customer will receive a credit equivalent to one calling minute.

Issued: February 28, 2006	Effective:

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SECTION 3 - DESCRIPTION OF SERVICES (contd.)

3.4 Directory Assistance Service

Directory Assistance Service is provided to assist subscribers in obtaining telephone numbers.

3.5 Accessing Service

The service provided by the Company is one way dial in - dial out, multi-point telecommunications services, allowing the customer to originate calls through the network facilities of the Underlying Carriers. Access to the Company may differ dependent upon the type of exchange access service provided by the local exchange telephone company to the Underlying Carriers.

3.6 Availability of Service

The services provided through the Company, are available where equal access and the Billing Systems of its Underlying Carriers are provided.

3.7 Locations of Service

The services offered by the Company are to be available statewide, where the long distance services of its Underlying Carriers are available. The services offered by the Company are not intended to be limited geographically.

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Issued By:

SECTION 4 - RATES

4.1 Long Distance Network and Prepaid Calling Card Usage Rates

4.1.1 Day, Evening and Night rate periods apply to Long Distance Network usage. The rates apply for all days of the week including holidays. The Day rate period is 8:00 a.m. to, but not including, 5:00 p.m., Monday through Friday and 5:00 p.m. to, but not including, 11:00 p.m. Sunday. The Night/Weekend Rate period is 11:00 p.m. to, but not including, 8:00 a.m. Monday through Sunday, all day Saturday, and from 8:00 a.m. to, but not including, 5:00 p.m. Sunday. For New Year's Day (January 1), Independence Day (July 4), Labor Day, Thanksgiving Day and Christmas Day (December 25), the Evening Rate applies.

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SECTION 4 - RATES (contd.)

4.1 Long Distance Network and Prepaid Calling Card Usage Rates (Cont'd)

4.1.2 Florida Intrastate Interlata Rates

Limited Plan:

\$39.95/ month for 1,041 minutes

Unlimited Plan:

\$49.95/month

4.1.3 Florida Intrastate Intralata Rates

Limited Plan:

\$39.95/ month for 1,041 minutes

Unlimited Plan:

\$49.95/month

4.2 Payphone Surcharge

T QX Telecom LLC, d/b/a WQ Long Distance's calling card customers will be debited \$0.30 per month as a payphone surcharge.

4.3 Monthly Maintenance Charge

T QX Telecom LLC, d/b/a WQ Long Distance's calling card customers will be debited \$3.95 per month as a monthly maintenance charge.

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SECTION 4 - RATES (contd.)

4.4 Exemptions and Special Rates

4.4.1 Directory Assistance for Handicapped Persons:

There shall be no charge for up to fifty calls per billing cycle from lines or trunks serving handicapped individuals. The Company shall charge the prevailing tariff rates for every call in excess of fifty within a billing cycle.

4.4.2 Hearing and Speech Impaired Persons:

Intrastate toll message rates for TDD users shall be evening rates for daytime calls and night rates for evening and night calls.

4.4.3 Telecommunications Relay Service:

For intrastate toll calls received from the relay service, the Company will when billing relay calls discount relay service calls by 50 percent off of the otherwise applicable rate for a voice nonrelay call except that where either the calling or called party indicates that either party is either both hearing and visually impaired, the call shall be discounted 60 percent off of the otherwise applicable rate for a voice nonrelay call. The above discounts apply only to time-sensitive elements of a charge for the call and shall not apply to per call charges such as a credit card surcharge.

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