

MINTZ LEVIN

Stefanie A. Zalewski | 202 585 - 3550 | sazalewski@mintz.com

701 Pennsylvania Avenue, N.W.
Washington, D.C. 20004
202-434-7300
202-434-7400 fax
www.mintz.com

March 5, 2008

VIA OVERNIGHT DELIVERY

Ann Cole
Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, FL 32399-0850

080136-TJ
RECEIVED-FPSC
08 MAR -6 AM 11:02
COMMISSION CLERK

Re: IXC Registration and Initial Tariff Filing of iBasis Retail, Inc.

Dear Clerk Cole:

iBasis Retail, Inc. ("iBasis Retail"), by its attorneys, hereby submits an original and two (2) copies of its IXC Registration Form and initial tariff. Included with the IXC Registration Form is a copy of iBasis Retail's State of Florida Department of State Certificate of Good Standing as well as its registration to operate under the fictitious name "iBasis."

Please date stamp the additional copy of the filing and return it in the enclosed Federal Express label. Please contact the undersigned if you have any questions concerning this filing.

Respectfully submitted,

Stefanie A. Zalewski

Counsel for iBasis Retail, Inc.

- CMP Enclosures
- COM
- CTR
- ECR
- GCL
- OPC
- RCA
- SCR
- SGA
- SEC
- OTH

** Original tariff forwarded to CMP.*

DOCUMENT NUMBER-DATE
01691 MAR -6 08
FPSC-COMMISSION CLERK

Mintz, Levin, Cohn, Ferris, Glovsky and Popeo, P.C.

IXC REGISTRATION FORM

Company Name iBasis Retail, Inc.

Florida Secretary of State Registration No. F07000006074

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

Company Mailing Name iBasis Retail, Inc.

Mailing Address 20 Second Avenue, Burlington, MA 01803

Web Address ibasis.net

E-mail Address _____

Physical Address 20 Second Avenue, Burlington, MA 01803

Company Liaison Ellen Schmidt

Title Senior Counsel

Phone 781-505-7956

Fax 781-505-7304

E-mail address eschmidt@ibasis.net

Consumer Liaison to PSC Rachel Albert

Title Senior Manager Quality Analysis

Address 20 Second Avenue, Burlington, MA 01803

Phone 781-505-7984

Fax (781) 505-7300

E-mail address ralbert@ibasis.net

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


Signature of Company Representative

KEMAC HAWA
Printed/Typed Name of Representative

3/5/08
Date

State of Florida

Department of State

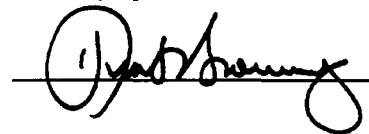
I certify from the records of this office that IBASIS RETAIL, INC. is a corporation organized under the laws of Delaware, authorized to transact business in the State of Florida, qualified on August 2, 2007.

The document number of this corporation is F07000006074.

I further certify that said corporation has paid all fees due this office through December 31, 2007, and its status is active.

I further certify that said corporation has not filed a Certificate of Withdrawal.

*Given under my hand and the Great Seal of
Florida, at Tallahassee, the Capital, this the
Thirteenth day of December, 2007*



Secretary of State



Authentication ID: 900113104729-121307-F07000006074

To authenticate this certificate, visit the following site, enter this ID, and then follow the instructions displayed.

www.sunbiz.org/auth.html



FLORIDA DEPARTMENT OF STATE
Division of Corporations

February 15, 2008

IBASIS
20 SECOND AVENUE
BURLINGTON, MA 01803

Subject: **IBASIS**

REGISTRATION NUMBER: **G08046900045**

This will acknowledge the filing of the above fictitious name registration which was registered on February 15, 2008. This registration gives no rights to ownership of the name.

Each fictitious name registration must be renewed every five years between January 1 and December 31 of the expiration year to maintain registration. Three months prior to the expiration date a statement of renewal will be mailed.

IT IS THE RESPONSIBILITY OF THE BUSINESS TO NOTIFY THIS OFFICE IN WRITING IF THEIR MAILING ADDRESS CHANGES. Whenever corresponding please provide assigned Registration Number.

Should you have any questions regarding this matter you may contact our office at (850) 245-6058.

Reinstatement Section
Division of Corporations

Letter No. 708A00009985

APPLICATION FOR REGISTRATION OF FICTITIOUS NAME

Note: Acknowledgements/certificates will be sent to the address in Section 1 only.

FILED
08 FEB 15 PM 2:45
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

Section 1

1. iBasis
Fictitious Name to be Registered (see instructions if name includes "Corp" or "Inc")

20 Second Avenue

Mailing Address of Business
Burlington MA 01803
City State Zip Code

3. Florida County of principal place of business: multiple

(see instructions if more than one county)

This space for office use only

Section 2

A. Owner(s) of Fictitious Name If Individual(s): (Use an attachment if necessary):

1. Last First M.I. Address City State Zip Code

2. Last First M.I. Address City State Zip Code

B. Owner(s) of Fictitious Name If other than an individual: (Use attachment if necessary):

1. iBasis Retail, Inc.
Entity Name
20 Second Avenue
Address
Burlington, MA 01803
City State Zip Code
Florida Registration Number FO7000006074
FEI Number: 06-0522833
 Applied for Not Applicable

2. Entity Name Address City State Zip Code Florida Registration Number FEI Number: Applied for Not Applicable

Section 3

I (we) the undersigned, being the sole (all the) party(ies) owning interest in the above fictitious name, certify that the information indicated on this form is true and accurate. In accordance with Section 865.09, F.S., I (we) understand that the signature(s) below shall have the same legal effect as if made under oath. (At Least One Signature Required)

Mark S. Flynn
Signature of Owner Mark S. Flynn Secretary Date
Phone Number: _____

Signature of Owner Date
Phone Number: _____

Section 4

**FOR CANCELLATION COMPLETE SECTION 4 ONLY:
FOR FICTITIOUS NAME OR OWNERSHIP CHANGE COMPLETE SECTIONS 1 THROUGH 4:**

I (we) the undersigned, hereby cancel the fictitious name _____
_____, which was registered on _____ and was assigned
registration number _____

Signature of Owner Date Signature of Owner Date

Mark the applicable boxes Certificate of Status — \$10 Certified Copy — \$30
NON-REFUNDABLE PROCESSING FEE: \$50