



ORIGINAL

June 26, 2002 Overnight

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CLERK

210 N Park Ave.

Winter Park, FL 32789 Ms. Blanca Bayo, Director

Division of the Commission Clerk and Administrative Services

Florida Public Service Commission 2540 Shumard Oak Boulevard

P O. Drawer 200 Winter Park, FL 32790-0200

Fax 407-740-0613

tmi@tminc com

Tallahassee, FL 32399-0870

RE: Interexchange Carrier Application of Nevada Telephone, Inc.

Dear Ms. Bayo:

Dear Ms. Bayo:

C20579-T I

Enclosed for filing are the original and six copies of the above referenced application of Nevada Telephone, Inc.

Also enclosed is a check in the amount of \$250 for the filing fee. Questions pertaining to this application should be directed to my attention at (407) 740-8575.

Please acknowledge receipt of this filing by returning, file-stamped, the extra copy of this cover letter in the self-addressed, stamped envelope enclosed for this purpose.

Sincerely,

Carey Roesel

Consultant to Nevada Telephone, Inc.

Check received with filing and forwarded to Fiscal for deposit. Fiscal to forward a copy of check to RAR with proof of deposit.

Mithals of person who forwarded shack:

CR/gs Enclosures

File:

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FLORIDA PUBLIC SERVICE COMMISSION

DIVISION OF REGULATORY OVERSIGHT CERTIFICATION SECTION

APPLICATION FORM FOR AUTHORITY TO PROVIDE INTEREXCHANGE TELECOMMUNICATIONS SERVICE BETWEEN POINTS WITHIN THE STATE OF FLORIDA

Instructions

- This form is used as an original application for an original certificate and for approval of assignment or transfer of an existing certificate. In case of an assignment or transfer, the information provided shall be for the assignee or transferee (See Page 16).
- Print or Type all responses to each item requested in the application and appendices. If an item is not applicable, please explain why.
- Use a separate sheet for each answer which will not fit the allotted space.
- Once completed, submit the original and six (6) copies of this form along with a non-refundable application fee of \$250.00 to:

Florida Public Service Commission Division of Records and Reporting 2540 Shumard Oak Boulevard Tallahassee, Florida 32399-0850 (850) 413-6770

♦ If you have questions about completing the form, contact:

Florida Public Service Commission Division of Regulatory Oversight Certification Section 2540 Shumard Oak Blvd. Tallahassee, Florida 32399-0850 (850) 413-6480

Ι.	This is	This is an application for $\sqrt{\text{(check one)}}$:				
		Original certificate (new company)				
		Approval of transfer of existing certificate: Example, a non-certificated company purchases an existing company and desires to retain the certificate of authority of that company.				
		Approval of assignment of existing certificate: <u>Example</u> , a certificated company purchases an existing company and desires to retain the certificate of authority of that company.				
		Approval of transfer of control: Example, a company purchases 51% of a certificated company. The Commission must approve a new controlling entity.				
2.	Name	of Company:				
	Nevad	a Telephone, Inc.				
3.	Name	Name under which applicant will do business (fictitious name, etc.):				
	Not ap	oplicable.				
4.	Offici code):	al mailing address (including street name & number, post office box, city, state, zip				
	Las V	1700 South Main Street Las Vegas, Nevada 89104				
	Phone					
	Fax:	702-648-1866				
	Toll F	ree: 888-835-8342				
5.	Florid	Florida address (including street name & number, post office box, city, state, zip code):				
	Not A	pplicable				

0.	Select type of dusiness your company will be conducting. V (check all that apply):						
		Facilities based carrier - company owns and operates or plans to own and operate communications switches and transmission facilities in Florida.					
	•	Operator Service Provider - company provides or plans to provide alternative operator services for IXCs; or toll operator services to call aggregator locations; or clearinghouse services to bill such calls.					
		Reseller - company has or plans to have one or more switches but primarily leases the transmission facilities of other carriers. Bills its own customer base for services used.					
		Switchless Rebiller - company has no switch or transmission facilities but may have a billing computer. Aggregates traffic to obtain bulk discounts from underlying carrier. Rebiller end users at a rate above its discount but generally below the rate end users would pay for unaggregated traffic.					
		Multi-Location Discount Aggregator - company contracts with unaffiliated entities to obtain bulk/volume discounts under multi-location discount plans from certain underlying carriers. Then offers the resold service by enrolling unaffiliated customers.					
		Prepaid Debit Card Provider - any person or entity that purchases 800 access from ar underlying carrier or unaffiliated entity for use with prepaid debit card service and/or encodes the cards with personal identification numbers.					
7.	Structure of organization:						
		Individual Foreign Corporation General Partnership Other			Corporation Foreign Partnership Limited Partnership		
8.	If individual, provide:						
	Telep! Fax #: Intern	ess: ST, Zip: hone #:	Not applicable				

6.

9. If incorporated in Florida, provide proof of authority to operate in Florida: Florida Secretary of State Corporate Registration #: Not applicable 10. If foreign corporation, provide proof of authority to operate in Florida: Florida Secretary of State Corporate Registration #: F02000002710 11. If using fictitious name-d/b/a, provide proof of compliance with fictitious name statute (Chapter 865.09,FS to operate in Florida: Florida Secretary of State fictitious name registration #: Not applicable 12. If a limited liability partnership, provide proof of registration to operate in Florida: Florida Secretary of State registration #: Not applicable 13. If a partnership, provide name, title and address of all partners and a copy of the partnership agreement. Name: Title: Address: City, ST, Zip: Telephone #: Fax #: Internet E-Mail Address: **Internet Website Address:** 14. If a foreign limited partnership, provide proof of compliance with the foreign limited partnership statute (Chapter 620.169,FS), if applicable. Florida registration #: Not applicable 15. Provide **F.E.I.** Number (if applicable): 14-1731201

16.	Provide the following (if applicable):						
	(a)	Will the name of your company appear on the bill for your services? ■ Yes □ No					
	(b)	If not, who will bill for your services?					
		Name: Title: Address: City, ST, Zip: Telephone #: Fax #: Internet E-Mail Address: Internet Website Address:					
	(c)	How is this information provided?					
		Not applicable					
17.	Who will receive the bills for your service?						
		Residential customers PATS providers Hotels & motels Universities Other: Anyone who uses the Company's service Business customers PATS station end-users Hotel & motel guests Universities dormitory residents					

18. Who will serve as liaison to the Commission with regard to the following:

(a) the application:

Carey Roesel, Consultant

Consultant to ATMC, Inc.

Technologies Management, Inc.

P.O. Drawer 200

Winter Park, Florida 32790-0200

Telephone: (407) 740-8575 Facsimile: (407) 740-0613 Internet E-Mail Address: croesel@tminc.com

(b) Official point of contact for the ongoing operations of the company:

Robert A. Jankovics

President

Nevada Telephone, Inc. 1700 South Main Street Las Vegas, Nevada 89104

Telephone: 702-648-1863 Facsimile: 702-648-1866 Toll - Free: 888-835-8342

(c) Complaints/Inquiries from customers:

Robert A. Jankovics

President

Nevada Telephone, Inc. 1700 South Main Street Las Vegas, Nevada 89104

Telephone: 702-648-1863 Facsimile: 702-648-1866 Toll - Free: 888-835-8342

(L)	New York and Nevada
<i>(</i> L)	
(b)	has applications pending to be certificated as an interexchange telecommunications company:
	The Company is presently pursuing authority in California
(c)	is certificated to operate as an interexchange telecommunications company:
	New York and Nevada
(d)	has been denied authority to operate as an interexchange telecommunications company and the circumstances involved:
	None
(e)	has had regulatory penalties imposed for violations of telecommunications statutes and the circumstances involved:
	None
(f)	has been involved in civil court proceedings with an interexchange carrier, local exchange company or other telecommunications entity, and the circumstances involved:
	None

- 20. Indicate if any of the officers, directors, or any of the ten largest stockholders have previously been:
 - (a) adjudged bankrupt, mentally incompetent, or found guilty of any felony or of any crime, or whether such actions may result from pending proceedings. If so, please explain.

No officer, director or stockholder of the Company has been adjudged bankrupt, mentally incompetent, or found guilty of any felony or of any crime. No officer, director or stockholder of the Company is involved in proceedings which may result in such action.

(b) an officer, director partner or stockholder in any other Florida certificated telephone company. If yes, give name of company and relationship. If no longer associated with company, give reason why not.

No officer, director, partner or stockholder of the Company is an officer director or stockholder in any other Florida certificated telephone company.

	The applicant will provide the following interexchange carrier services $oldsymbol{}$ (check all that upply):					
A.		MTS with distance sensitive per minute rates				
		Method of access is FGA				
		Method of access is FGB				
		Method of access is FGD				
		Method of access is 800				
B.		MTS with route specific rates per minute				
		Method of access is FGA				
		Method of access is FGB				
		Method of access is FGD				
		Method of access is 800				
C.	<u>X</u>	MTS with statewide flat rates per minute (i.e. not distance sensitive)				
		Method of access is FGA				
		Method of access is FGB				
		X Method of access is FGD				
		Method of access is 800				
D.	<u>X</u>	MTS for pay telephone service providers.				
E.		Block of time calling plan (Reach Out Florida, Ring America, etc.)				
F.		800 Service (Toll free)				
G.	<u>X</u>	WATS type service (Bulk or volume discount)				
		X Method of access is via dedicated facilities				
		X Method of access is via switched facilities				
H.		Private line services (Channel Services) (For ex. 1.544 mbps, DS-3, etc.)				
I.	<u>X</u>	Travel service				
		Method of access is 950				
		X Method of access is 800				
J.		900 service				
K.	<u>X</u>	Operator Services				
		X Available to presubscribed customers				
		 X Available to presubscribed customers X Available to non presubscribed customers (for example, patrons of hotel 				
		students in universities, patients in hospitals.				
		Available to inmates				
		Services included are:				
		X Station assistance				
		X Person to person assistance				
		 X Station assistance X Person to person assistance X Directory assistance X Operator verify and interrupt 				
		Conference calling				

21.

22. Submit the proposed tariff under which the company plans to begin operation. Use the format required by Commission Rule 25-24.485.(example enclosed).

Please see Exhibit II.

23. Submit the following:

- A. Managerial capability: give resumes of employees/officers of the company that would indicate sufficient managerial experiences of each.
- **B.** Technical capability: give resumes of employees/officers of the company that would indicate sufficient technical experiences or indicate what company has been contracted to conduct technical maintenance.

Please see Exhibit III.

C. Financial capability.

The application **should contain** the applicant's audited financial statements for the most recent 3 years. If the applicant does not have audited financial statements, it shall so be stated.

The unaudited financial statements should be signed by the applicant's chief executive officer and chief financial officer affirming that the financial statements are true and correct and should include:

- 1. the balance sheet;
- 2. income statement; and
- 3. statement of retained earnings.

Note: This documentation may include, but is not limited to, financial statements, a projected profit and loss statement, credit references, credit bureau reports, and descriptions of business relationships with financial institutions.

Further, the following (which includes supporting documentation) should be provided:

- 1. **A written explanation** that the applicant has sufficient financial capability to provide the requested service
- 2. **A written explanation** that the applicant has sufficient financial capability to maintain the requested service.
- 3. **A written explanation** that the applicant has sufficient financial capability to meet its lease or ownership obligations

Please see Exhibit IV.

THIS PAGE MUST BE COMPLETED AND SIGNED

APPLICANT ACKNOWLEDGMENT STATEMENT

1. REGULATORY ASSESSMENT FEE:

I understand that all telephone companies must pay a regulatory assessment fee in the amount of <u>.15</u> of one percent of its gross operating revenue derived from intrastate business. Regardless of the gross operating revenue of a company, a minimum annual assessment fee of \$50 is required.

2. GROSS RECEIPTS TAX:

I understand that all telephone companies must pay a gross receipts tax of two and one-half percent on all intra and interstate business.

3. SALES TAX:

I understand that a seven percent sales tax must be paid on intra and interstate revenues.

4. APPLICATION FEE:

A non-refundable application fee of \$250.00 must be submitted with the application.

UTILITY, OFFICIAL:

Robert A. Jankovics

President

Nevada Telephone, Inc. 1700 South Main Street

Las Vegas, Nevada 8910

Telephone: 702-648-1863

Facsimile: 702-648-1866

Toll - Free: 888-835-8342

THIS PAGE MUST BE COMPLETED AND SIGNED

CUSTOMER DEPOSITS AND ADVANCE PAYMENTS

A statement of how the Commission can be assured of the security of the customer=s deposits and advance payments may be provided in one of the following ways (applicant, please / check one):

- (/) The applicant will not collect deposits nor will it collect payments for service more than one month in advance.
- () The applicant intends to collect deposits and/or advance payments for more than one month=s service and will file and maintain a surety bond with the Commission in an amount equal to the current balance of deposits and advance payment in excess of one month. (The bond must accompany the application).

UTILITY OFFICIALS

Robert A. Jankovics

President

Nevada Telephone Inc.

1700 South Main Street

Las Vegas, Nevada 89104

Telephone:

702**-**648-1863

Facsimile:

702-648-1866

5-17-07

Toll - Free:

888-835-8342

THIS PAGE MUST BE COMPLETED AND SIGNED

AFFIDAVIT

By my signature below, I the undersigned owner or officer attest to the accuracy of the information contained in this application and attached documents and that the applicant has the technical expertise, managerial ability, and financial capability to provide alternative local exchange company service in the state of Florida. I have read the foregoing and declare that, to the best of my knowledge and belief, the information is true and correct. I attest that I have the authority to sign on behalf of my company and agree to comply, now and in the future, with all applicable Commission rules and orders.

Further, I am aware that pursuant to Chapter 837.06, Florida Statutes, "Whoever knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his official duty shall be guilty of a misdemeanor of the second degree, punishable as provided in s. 775.082 and s. 775.083".

UTILITY OFFICIAL:

Robert A. Jankovios

President

Nevada Telephone, Inc. 1700 South Main Street Las Vegas, Nevada 89104

Telephone:

702-648-1863

Facsimile:

702-648-1866

Toll - Free:

888-835-8342

5-17-02

CURRENT FLORIDA INTRASTATE SERVICES

Applicant has () or has not (/) previously provided intrastate telecommunications in Florida.

If the answer is Has, fully describe the following:

- a) What services have been provided and when did these services begin?
- b) It the services are not currently offered, when were they discontinued?

UTILITY OFFICIAL:

Robert A. Jankovics

President

Nevada Telephone, Inc. 1700 South Main Street

Las Vegas, Nevada 89104

Telephone: 702-648-1863

Facsimile: 702-648-1866 Toll - Free: 888-835-8342

CERTIFICATE TRANSFER, OR ASSIGNMENT STATEMENT

Not Applicable

I,	of	, and current holder of Florida Public Service			
		, have reviewed this application and join in the			
petitioner's re	equest for a:				
	·				
	Transfer				
	Assignment				
of the	above mentioned certificate.				
UTILITY (OFFICIAL:				
Name, Title Company Street City, State, Zi Phone: Fax: Toll Free:	p				
Date					

Nevada Telephone, Inc.

Exhibit I

Florida Secretary of State Certificate



FLORIDA DEPARTMENT OF STATE Katherine Harris Secretary of State

May 31, 2002

CORPORATION GUARANTEE AND TRUST COMPANY TWO GREENWOOD SQUARE STE. 110 3331 STREET ROAD BENSALEM, PA 19020

Qualification documents for NEVADA TELEPHONE, INC. were filed on May 22, 2002 and assigned document number F02000002710. Please refer to this number whenever corresponding with this office.

Your corporation is now qualified and authorized to transact business in Florida as of the file date.

The certification you requested is enclosed.

A corporation annual report/uniform business report will be due this office between January 1 and May 1 of the year following the calendar year of the file date. A Federal Employer Identification (FEI) number will be required before this report can be filed. If you do not already have an FEI number, please apply NOW with the Internal Revenue by calling 1-800-829-3676 and requesting form SS-4.

Please be aware if the corporate address changes, it is the responsibility of the corporation to notify this office.

Should you have any questions regarding this matter, please telephone (850) 245-6051, the Foreign Qualification/Tax Lien Section.

Letter Number: 802A00035294

Marsha Thomas Document Specialist Division of Corporations



Department of State

I certify from the records of this office that NEVADA TELEPHONE, INC., is a corporation organized under the laws of Nevada, authorized to transact business in the State of Florida, qualified on May 22, 2002.

The document number of this corporation is F02000002710.

I further certify that said corporation has paid all fees due this office through December 31, 2002, 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 the State of Florida at Tallahassee, the Capitol, this the Thirty-first day of May, 2002



CR2EO22 (1-99)

Ratherine Harris Secretary of State

APPLICATION BY FOREIGN CORPORATION FOR AUTHORIZATION TO TRANSACT BUSINESS IN FLORIDA

IN COMPLIANCE WITH SECTION 607.1503, FLORIDA STATUTES, THE FOLLOWING IS SUBMITTED TO REGISTER A FOREIGN CORPORATION TO TRANSACT BUSINESS IN THE STATE OF FLORIDA:

1. NEVADA TELEPHONE, INC. (Name of corporation: must include the word "INCORPORATED", "COMPANY", "CORPORATION" or words or abbreviations of like import in language as will clearly indicate that it is a corporation instead of a natural person or partnership if not so contained in the name at present.)
2. Nevada 3. 88-0350717 (State or country under the law of which it is incorporated) (FEI number, if applicable)
4. November 22, 1995 (Date of Incorporation) 5. perpetual (Duration: Year corp. will cease to exist or "perpetual")
6. Upon qualification (Date first transacted business in Florida (SEE SECTIONS 607.1501, 607.1502, AND 817.155, F.S.) 7. 1700 South Main Street
Las Vegas, NV 89104 (Current mailing address)
8. Telecommunications services (Purpose(s) of corporation authorized in home state of country to be carried out in the state of Florida) 9. Name and street address of Florida registered agent: (P.O. Box of Mail Drop Box NOT acceptable)
Name:Edwin F. Blanton
Office Address: 825 Thomasville Road
Tallahassec , Florida , 32303 (Zip Code)
10. Registered agent's acceptance:
Having been named as registered agent and to accept service of process for the above stated corporation at the place designated in this application, I hereby accept the appointment a registered agent and agree to act in this capacity. I further agree to comply with the provisions of all statutes relative to the proper and complete performance of my duties, and I am familiar with and accept the obligations of my position as registered agent.

11. Attached is a certificate of existence duly authenticated, not more than 90 days prior to delivery of this application to the Department of State, by the Secretary of State or other official having custody of corporate records in the jurisdiction under the law of which it is incorporated.

(Registered agent's signature

12 Names and	addresses of officers and/or directors: (Street address ONLY- P. O. Box
NOT acce	eptable)
A. DIRECTO	ORS (Street address only- P. O , Box NOT acceptable)
Chairman:	Robert A. Jankovics
Address:	365 Apple River Ct.
40	Las Vegas, NV 89148
Vice Chairman:	
Address:	
Director:	
Address:	
<u> </u>	
Director:	
B. OFFICERS	(Street address only- P. (). Box NOT acceptable)
President:	Robert A. Jankovics
Address:	365 pale RIVER et.
	VESTAS NU 89148
Vice President:	
Secretary:	Robert A. Jankovics
Address:	365 APPle KILLED CF
L. A	8 1/eg 18 NU 89148
Treasurer:	Suzanne M. Galanos
Address: _36	5 Affle fiver Of
LAS	Vegas NO 59148
NOTE: If neces officers and/officers	cary, you may attach an addendum to the application listing additional
1/20	V XAAA PAOS
13	of Chairman, Vice Chairman, or any officer listed in number 12 of the application)

14. OBG A THING UKS RES

(Typed or printed name and capacity of person signing application)

Nevada Telephone, Inc.

Exhibit II

Proposed Long Distance Tariff

TITLE SHEET

FLORIDA TELECOMMUNICATIONS TARIFF

This tariff applies to the intrastate resale telecommunication services furnished by Nevada Telephone, Inc., between one or more points in the State of Florida. This tariff is on file with the Public Service Commission of Florida and copies may be inspected, during normal business hours, at the Company's principal place of business at 1700 South Main Street, Las Vegas, Nevada 89104.

Issued: June 26, 2002 Effective Date:

Issued By:

CHECK SHEET

All sheets of this tarff 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 page.

Sheet	Revision Level		Sheet	Revision Level	
1	Original	*	19	Original	*
2	Original	*	20	Original	*
3	Original	*	21	Original	*
4	Original	*	22	Original	*
5	Original	*	23	Original	*
6	Original	*	24	Original	*
7	Original	*	25	Original	*
8	Original	*	26	Original	*
9	Original	*	27	Original	*
10	Original	*	28	Original	*
11	Original	*	29	Original	*
12	Original	*			
13	Original	*			
14	Original	*			
15	Original	*			
16	Original	*			
17	Original	*			
18	Original	*			

Issued: June 26, 2002

Issued By:

Robert Jankovics, President 1700 South Main Street Las Vegas, Nevada 89104 (888) 835-8342 Effective Date:

^{* -} Pages included with this filing.

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Issued: June 26, 2002

Effective Date:

Issued By:

EXPLANATION OF SYMBOLS

The following symbols shall be used in this tariff for the purpose 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: June 26, 2002 Effective Date:

Issued By:

TARIFF FORMAT

- A. Sheet Numbering Sheet numbers appear in the upper right corner of the page. Sheetss are numbered sequentially. However, new sheets are occasionally added to the tariff. When a new sheet is added between sheets already in effect, a decimal is added. For example, a new sheet added between sheets 14 and 15 would be 14.1.
- B. Sheet Revision Numbers Revision numbers also appear in the upper right corner of each page. These numbers are used to determine the most current sheet version on file with the FLPSC. For example, the 4th revised Page 14 cancels the 3rd revised Page 14. Because of various suspension periods, deferrals, etc. the FLPSC follows in its tariff approval process, the most current sheet number on file with the Commission is not always the tariff page in effect. Consult the Check Sheet for the sheet currently in effect.
- C. Paragraph Numbering Sequence There are nine levels of paragraph coding. Each level of coding is subservient to its next higher level:
 - 2.
 2.1.
 2.1.1.
 2.1.1.A.
 2.1.1.A.1
 2.1.1.A.1.(a)
 2.1.1.A.1.(a).I
 2.1.1.A.1.(a).I.(i)
 2.1.1.A.1.(a).I.(i)
- D. Check Sheets When a tariff filing is made with the FLPSC, an updated Check Sheet accompanies the tariff filing. The Check Sheet lists the sheets contained in the tariff, with a cross reference to the current revision number. When new pages are added, the Check Sheet is changes to reflect the revision. All revisions made in a given filing are designated by an asterisk (*). There will be no other symbols used on this page if these are the only changes made to it (i.e., the format, etc. remain the same, just revised revision levels on some pages.) The tariff user should refer to the latest Check Sheet to find out if a particular sheet is the most current on file with the FLPSC.

Issued: June 26, 2002 Effective Date:

Issued By:

SECTION I - TECHNICAL TERMS AND ABBREVIATIONS

Accounting Code - A multi-digit code which enables a customer to allocate long distance charges to its internal accounts.

Access Line - An arrangement which connects the Customer's location to the Nevada Telephone switching center.

Aggregator - A Customer of the Company, including any person, firm, corporation, or other legal entity which contracts with Nevada Telephone for installation of the Company's services and makes such services available for use by guests, patrons, visitors or other transient third parties at the Aggregator's location. The Aggregator is responsible for compliance with the terms and conditions of this tariff.

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

Commission - The Florida Public Service Commission (FLPSC).

Company or Carrier - Nevada Telephone, Inc., unless otherwise clearly indicated by the context.

Confinement Institution - Used throughout this tariff to refer to prisons, jails, penal facilities or other institutions used for penalty purposes which contract with Nevada Telephone for provision of service for use by their inmate population.

Customer - A person, firm, partnership, corporation or other entity which arranges for the Company to provide, discontinue or rearrange telecommunications services on behalf of itself or others; uses the Company's telecommunications services; and is responsible for payment of charges, all under the provisions and terms of this tariff. The term Customer includes persons, firms, partnerships, corporations or other legal entities who do not have a pre-existing account or relationship with the Company but use the services of the Company on a per call basis from Aggregator locations or through equipment provided by an Aggregator. In case of collect-only calling services provided to Inmates of Confinement Institutions, the called party is the Customer and us responsible for payment of charges.

Inmates - The confined population of institutions.

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 resale of leased lines and services provided by multiple other common carriers.

Issued: June 26, 2002 Effective Date:

Issued By:

SECTION I - TECHNICAL TERMS AND ABBREVIATIONS, (CONT'D.)

Operator Station Call - A service whereby the caller places a non-Person to Person call with the assistance of an operator (live or automated).

Pay Telephone - Telephone instruments provided by the Company, Customer, Aggregator or Institution for use by its guests, patrons, visitors, transient third parties or for use by inmates of confinement institutions. Pay Telephones permit the user to place calls to other parties and bill such calls on a non-sent-paid or sent-paid basis. To facilitate sent-paid calling, Pay Telephones can be equipped with a credit card reader, coin box, or similar device that allows charges to be collected for each call at the instrument.

Person to Person Call - A service whereby the person originating the call specifies a particular person to be reached, or a particular station, room number, department or office to be reached through a PBX attendant.

Premises - The physical space designated by the Customer for the termination of the Company's service.

Issued: June 26, 2002 Effective Date:

Issued By:

SECTION II - RULES AND REGULATIONS

2.1 Undertaking of Nevada Telephone

- 2.1.1 Nevada Telephone's services and facilities are furnished for communications originating at specified points within the State of Florida under terms of this tariff. Service is provided twenty-four hours a day, seven days a week.
- 2.1.2 Nevada Telephone is a resale common carrier. Nevada Telephone offers operator assisted services to transient end users for traffic originating and terminating within the State of Florida. Nevada Telephone may act as the Customer's agent for ordering access connection facilities provided by other carriers or entities (such as the local exchange carrier), when authorized by the Customer, to allow connection of a Customer's location to the Nevada Telephone network. The Customer shall be responsible for all charges due for such service arrangement. The Carrier agrees to dutifully abide by all Rules and Regulations as set forth by the FLPSC.
- **2.1.3** The Customer's monthly charge for services are based upon the total time the Customer actually uses the service.
- 2.1.4 The rates and regulations contained in this tariff apply only to the services furnished by Nevada Telephone and do not apply, unless otherwise specified, to the lines facilities, or services provided by a local exchange telephone company or other common carrier for use in accessing the services of Nevada Telephone.

2.2 Initial Contact Period and Termination of Service by Customer

2.2.1 Termination by Customer - Service may be canceled at any time by a Customer taking switched services. A Customer taking dedicated line or Point-to-Point services may cancel service on not less than thirty (30) days prior written notice to Carrier.

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Issued By:

2.3 Obligation of Customer

2.3.1 The Customer will assume responsibility for all usage and service billed.

2.4 Limitations

- 2.4.1 Service is offered subject to the availability of the necessary facilities and equipment, or both facilities and equipment, and subject to the provisions of this tariff.
- 2.4.2 Nevada Telephone reserves the right to discontinue or limit service when necessitated, per Florida Commission Rules, and with twenty-four hours notice, by the conditions beyond its control.
- 2.4.3 All facilities and services provided under this tariff are directly or indirectly controlled by Nevada Telephone and the Customer may not transfer or assign the use of service or facilities without the express written consent of the Company. Such transfer or assignment shall only apply where there is no interruption of the use or location of the service or facilities.
- 2.4.4 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 or service.

2.5 Use

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

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2.6 Liability of Carrier

- 2.6.1 Liability of the carrier arising out of mistake, interruptions, omissions, delays, errors, or defects in the transmission occurring in the course of furnishing service or facilities, and not caused by 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.
- 2.6.2 Nevada Telephone 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 Nevada Telephone.

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2.7 Responsibilities of the Customer

- 2.7.1 The Customer is responsible for compliance with the applicable regulations set forth in this tariff.
- 2.7.2 The Customer is responsible 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 end users. The Customer is also responsible fir the payment of charges for calls originated at the Customer's numbers which are not collect, calling card, or credit card calls.
- **2.7.3** Customers who resell or rebill a service must be certificated by the Florida Public Service Commission.

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2.7 Responsibilities of the Customer, (Cont'd.)

2.7.4 The Customer shall ensure that Customer's terminal equipment and/or system is properly interfaced with Nevada Telephone's facilities or services, that the signals emitted into Nevada Telephone's network 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.

2.8 Restoration of Service

2.8.1 The use and restoration of service shall be in accordance with the priority system specified in part 64 Subpart D of the Rules and Regulations of the Federal Communications Commission.

2.9 Discontinuance of Service

- 2.9.1 Without incurring liability Nevada Telephone may discontinue services to a Customer or may withhold the provision of ordered or contracted services, subject to the procedures set forth in Section 2.9.3, under any of the following conditions:
 - **2.9.1A** For nonpayment of any sum due Nevada Telephone for more than thirty days after issuance of the bill for the amount due.
 - **2.9.1B** For violation of any of the provisions of this tariff.
 - **2.9.1C** For the use of foul or profane expressions, the impersonation of another with fraudulent intent, or of any other violation of the Communications Act of 1934, as amended, or of the rules and regulations of the Federal Communications Commission.

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- 2.9 Discontinuance of Service, (Cont'd.)
 - 2.9.1 (cont'd.)
 - **2.9.1D** For violation of any law, rule, regulation or policy of any governing authority having jurisdiction over Nevada Telephone's services, or
 - **2.9.1E** By reason of any order of decision of a court, business service commission or federal regulatory body or other governing authority prohibiting Nevada Telephone from furnishing its services.
 - 2.9.1F For the use of telephone service for any other property or purpose than that described in the contract.
 - 2.9.2 Nevada Telephone may discontinue service without notice for any of the following reasons:
 - 2.9.2A If a Customer or user causes or permits any signals or voltages to be transmitted over Nevada Telephone's network in such a manner as to cause a hazard or to interfere with Nevada Telephone's service to others.
 - 2.9.2B If a Customer or user uses Nevada Telephone's services in an unauthorized or fraudulent service.
 - **2.9.3** Procedures for discontinuance of existing service:
 - 2.9.3A In all other circumstances, Nevada Telephone will provide the Customer with written notice stating the reason for discontinuance, and will allow the Customer not less than 10 days to remove the cause for discontinuance. In cases of non-payment of charges due, the Customer will be allowed at least five working days written notice, to make full payment of all undisputed charges, and in no event will service be discontinues on the day preceding any day on which Nevada Telephone is not prepared to accept payment of the amount due and to reconnect service.

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2.10 Interruption of Service

2.10.1 Credit allowance for the interruption of service which is not due to the Company's testing or adjusting, negligence or the Customer, or to the failure of channels or equipment provided by the Customer, are subject to the general liability provisions set for in 2.6.1 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 any action or omission by the Customer within his control, if any furnished by the Customer and connected to the Company's facilities.

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2.10 Interruption of Service, (Cont'd.)

- 2.10.2 For purposes of credit computation, every month shall be considered to have 720 hours.
- 2.10.3 No credit shall be allowed for an interruption of a continuous duration of less than two hours.
- 2.10.4 The Customer shall be credited for an interruption of two hours or more at the rate of 1/720th for the monthly charge for the facilities affected for each hour or major fraction thereof that the interruption continues.

Credit Formula:

Credit = $A/720 \times B$

"A" - outage time in hours

"B" - total monthly charge for affected facility

2.11 Termination by Customer

2.11.1 Customer may cancel service by phone call or in writing to the Company.

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

2.12.1 In the event Customer's service is denied or disconnected by the Carrier for any of the reasons stated in sub-section 2.9, Customer shall be liable for all unpaid charges due and owing to Carrier.

2.13 Reinstitution of Service

2.13.1 If Customer seeks reinstitution of service following disconnection of service by Carrier, Customer shall pay to Carrier prior to the time service is reinstituted all accrued and unpaid charges.

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2.14 Advanced Payment

2.14.1 The Company will not collect advance payments.

2.15 Authorization to Obtain Credit Information

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

2.16 Description of Payment and Billing Periods

- **2.16.1** Service is provided and billed on a monthly basis until canceled by the Customer. Charges are based on actual usage during a month and will be billed monthly in arrears.
- **2.16.2** Billing will be payable upon receipt and past due 15 days after issuance.
- **2.16.3** Where available charges shall appear on local service provider bill and in all instances, the Company's name shall appear on bill.
- 2.16.4 The Customer is responsible for the payment of all charges for service and equipment provided to the Customer. This applies to Customers where the provision of service Carrier includes the use of authorization (access) codes. The Customer agrees to pay to Carrier any cost incurred as a result of any delegation of authority resulting in use of his/her authorization codes.
- 2.16.5 Where a Customer, e.g. an employer, provides the use of authorization codes to his/her employees, or where the Customer, e.g. a family member, provides the use of authorization codes to his/her family relations or friend, guest, etc., the Customer agrees to pay to Carrier any cost incurred as a result of these uses of the authorization codes.

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2.17 Deposits

2.17.1 The company will not collect deposits from Customers in the State of Florida.

2.18 Taxes

2.18.1 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.

2.19 Liability for Customers' Improper Use of Carrier's Service

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

2.20 Returned Checks

2.20.1 If Company receives a check from a Customer in payment for service rendered or for any other reason of indebtedness and which is returned from the bank due to insufficient or uncollected funds, closed account, apparent tampering, missing signature or endorsement, or for any other reason, Company shall apply a service charge after Customer has been forwarded a notice of same five days in advance as follows:

Per Returned Check: 5% or fifteen dollars, which ever is greater.

- **2.20.2** The charge shall be applied to Customer's monthly billing, in addition to any other charges which may apply under this tariff.
- **2.20.3** Payment rendered by check, which is subsequently dishonored shall not constitute payment until such time as repayment is made by valid means.

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2.21 Customer Service

2.21.1 Questions regarding service or billing can be directed to Nevada Telephone's Customer Service Department by dialing their toll free number, (888) 835-8342. Credits to customer accounts will be applied on the next Nevada Telephone bill.

2.22 Promotional Offerings

2.22.1 The Company may, from time to time, make promotional offerings to enhance the marketing of its services. These promotions will be approved by the FLPSC with specific starting and ending dates and under no circumstances run for longer than 90 days in any 12 month period.

2.23 Emergency Calls

- 2.23.1 Message toll telephone calls, to governmental emergency service agencies as set forth in (a) following, have primary or principal responsibility with respect to the provision of emergency services to persons and property in the area from which the call is made, meeting the definition and criteria of an emergency call as set forth in (b) following, are offered at no charge to Customers.
 - 2.23.1.A Governmental fire fighting, State Highway Patrol, police and emergency squad service (as designated by the appropriate governmental agency) qualify as governmental emergency service agencies provided they answer emergency service calls on a personally attended (live) twenty-four (24) hour basis, three hundred sixty-five days a year, including holidays.
 - 2.23.1.B An emergency is an occurrence or set of circumstances in which conditions pose immediate threat to human life and/or property and necessitate that prompt action be taken. An emergency call is an originated call of short duration to a governmental emergency service agency in order to seek assistance for such an emergency.
 - **2.23.1.C** Emergency Shortage of Facilities: The Carrier reserves the right to limit the length of conversations in times of emergency if a shortage of Facilities occurs.

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SECTION III - DESCRIPTION OF SERVICES

3.1 General Description of Service

3.1.1 For purposes of this tariff, Nevada Telephone offers operator assisted services to transient end users for traffic originating and terminating within the State of Florida. Nevada Telephone will provide network services to pay and courtesy phone operators enabling guest, patrons, employees and other calls over Nevada Telephone's network. The End User selects the billing method of his or her choice. Either a "live" operator or automated attendant equipment will intercept at the beginning of the call. All live operator and automated calls are identified with "Nevada Telephone" prior to billing information being collected and branded again with "Thank You for using Nevada Telephone" after billing information has been collected. Rates will be made available upon request by the Customer.

In addition, the Company offers automated operator assisted collect-only calling services for use by inmates of prisons, jails or other Confinement Institutions as an interexchange carrier from the Florida Public Service Commission.

- 3.1.2 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 Company to assure compatibility with the Company's accounting and billing systems and to avoid the duplication of codes.
- 3.1.3 Customer will not be charged for uncompleted calls.
- 3.1.4 Timing of calls The customer's long distance usage charge is based on the actual usage of the Company's network. Usage begins when the called party picks up the receiver (i.e. when 2 way communications, often referred to as "conversation time" is possible). When the called party picks up is determined by hardware answer supervision in which the local telephone company sends a signal to the switch or the software utilizing audio tone detection. When software answer supervision is employed, up to 60 seconds of ringing is allowed before it is billed usage of the network. A call is terminated when the calling or called party hangs up.

3.2 Service Options

- 3.2.1 [Reserved for Future Use]
- 3.2.2 [Reserved for Future Use]
- 3.2.3 [Reserved for Future Use]

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- 3.2 Service Options, (Cont'd.)
 - 3.2.4 [Reserved for Future Use]
 - **3.2.5 Directory Assistance:** The underlying carrier provides service to Nevada Telephone to offer directory assistance services which the Customer may access by dialing area code plus 555-1212. Customer will be billed for such service by Nevada Telephone.
 - **3.2.6 Operator Services**: Nevada Telephone's operator assisted calling is available for use by transient end users served from Aggregator locations. Calls are billed in one minute increments, with additional per call charges reflecting the level of operator assistance and billing arrangement requested by the Customer.

3.2.6.1 Operator Service Call Types

- (A) <u>Customer Dialed Calling/Credit Card Call</u> This charge applies in addition to long distance usage charges for station to station calls billed to an authorized Calling card or Commercial Credit Card. The Customer must dial the destination telephone number and card number where the capability exists for the Customer to do so.
- (B) Operator Dialed Calling/Credit Card Call This charge applies in addition to long distance usage charges for station to station calls billed to an authorized Calling Card or Commercial Credit Card and the operator dials the destination telephone number at the request of the Customer.

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3.2 Service Options, (Cont'd.)

3.2.6 Operator Services, (cont'd.)

3.2.6.1 Operator Service Call Types, (cont'd.)

- (C) Operator Station These charges apply in addition to long distance usage charges for non-Person to Person calls placed using the assistance of a Company operator and billed to the originating line, collect, to a Third Party, by deposits of coins in Pay Telephones, or via some method other than a Calling Card or Commercial Credit Card.
- (D) Person to Person This charge applies in addition to long distance usage charges for calls placed with the assistance of a Company operator to a particular party at the destination number. This charge applies regardless of billing method, including but not limited to billing to the originating line, a Calling Card, Commercial Credit Card, Collect, by deposit of coins in Pay Telephones, or to a Third Party. Charges do not apply unless the specified party or an acceptable substitute is available.

3.2.6.2 Available Billing Arrangements

- (A) <u>Calling Card</u> A billing arrangement whereby the originating caller may bill the charges for a call to an approved LEC-issued calling card. The terms and conditions of the local exchange carrier apply to payment arrangements.
- (B) <u>Credit Card</u> A billing arrangement whereby the originating caller may bill the charges for a call to an approved commercial credit card. The terms and conditions of the credit card company apply to payment arrangements.

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3.2 Service Options, (Cont'd.)

3.2.6 Operator Services, (cont'd.)

3.2.6.2 Available Billing Arrangements, (cont'd.)

- (C) <u>Collect Billing</u> A billing arrangement whereby the originating caller may bill charges for a call to the called party, provided the called party agrees to accept the charges. The terms and conditions of the called party's local exchange company apply to payment arrangements.
- (D) Third Party Billing A billing arrangement by which the charges for a call may be billed to a telephone number that is different from the calling number and the called number. The terms and conditions of the third party's local exchange company apply to payment arrangements.

3.2.7 Institutional Operator Assisted Calling

Institutional operator assisted service allows Inmates to place Collect Calls through an automated call processing system. The call processing system prompts the Inmate and the called party such that the call is completed without live operator assistance. Calls are placed on a collect-only basis to the called party.

A number of special blocking and screening capabilities are available with institutional operator services provided by Nevada Telephone. These capabilities allow Institutions to control Inmate access to telecommunications services, reduce fraudulent use of the Company's services, and eliminate harassing calls to persons outside the Institution.

For services provided to Inmates of Institutions, the following special conditions apply:

- (A) Calls to "900", "976" or other pay-per-call services are blocked by Nevada Telephone.
- (B) At the request of the Institution, Nevada Telephone may block inmate access to toll-free numbers (e.g., 800, 888) and dialing sequences used to access other carriers or operator service providers (e.g., 950-XXXX, 10XXXX).

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3.2 Service Options, (Cont'd.)

3.2.7 Institutional Operator Assisted Calling, (Cont'd.)

- (C) At the request of the Institution, Nevada Telephone may block Inmate access to "911", "411", or local operators reached through "0-" dialing.
- (D) At the request of the Institution, Nevada Telephone may block Inmate access to specific telephone numbers.
- (E) Availability of Nevada Telephone's services may be restricted by the Institution to certain hours and/or days of the week.
- (F) At the request of the Institution, no notices or signage concerning the Company's services will be posted with its instruments. Information concerning Nevada Telephone's services is provided to the administration of each Institution where the Company's services are offered. Inmates may obtain information regarding rates and charges by requesting such information from the Institution's administration.
- (G) At the request of the Institution, Nevada Telephone may impose time limits on local and long distance calls placed using its services.
- (H) At the request of the Institution, equipment may be provided which permits monitoring of inmate calls by legally authorized government officials.

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3.3 Calculation of Distance

- 3.3.1 Usage charges for all mileage sensitive products are based on the airline distance between rate centers associated with the originating and terminating points of the call.
- 3.3.2 The airline mileage between rate centers is determined by applying the formula below to the vertical and horizontal coordinates associated with the rate centers involved. Nevada Telephone uses vertical and horizontal coordinates produced by Telecordia in their NPA-NXX V & H coordinates tape and Bell's NECA tariff No. 4.

3.3.2.A FORMULA:

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

3.4 Service Area

3.4.1 The service area of Carrier includes all points in Florida.

3.5 Minimum Call Completion Rate

3.5.1 Customers can expect a call completion rate of 99% during peak use periods for all Feature Group D Equal Access 1+ 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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SECTION IV - RATES

4.1	[Reserved	l for	Future	Use]
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4.2 [Reserved for Future Use]

4.3 [Reserved for Future Use]

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4.4 Customer Dialed Calling Card Station

4.4.1 Intrastate Calls Billed to a Local Exchange Company Calling Card

Mileage Band	Per Minute Rate
ALL	\$0.3000

4.4.2 Intrastate Calls Billed to a Credit/Charge Card

Mileage Band	Per Minute Rate
ALL	\$0.3000

4.5 Operator Service

4.5.1 The following charges are in addition to the usage charges for intrastate calls found in Subsections 4.4.1 and 4.4.2

Call Type	Operator Assisted	Automated
Calling Card	\$1.75	\$1.75
Collect / Third Party	\$1.75	\$1.75
Person to Person	\$3.25	\$3.25
Bank / Credit Card	\$1.75	\$1.75

4.5.2 Public Payphone Surcharge

Per Call Surcharge	\$0.30	

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4.6 Institutional Operator Assisted Services

4.6.1 Usage Charges - Local

Mileage Band	Day	Evening	Night/Weekend	
All	\$0.35	\$0.35	\$0.35	

(A) Per Call Service Charges:

Station to Station

\$1.75

Person to Person

\$3.25

4.6.2 Usage Charges - IntraLATA and InterLATA:

Calls are billed in one minute increments with an initial billing period of one minute.

Day		ıy	Evening			Night/Weekend	
Mileage Band	1st Min.	Add'l Min.	1 st Min.	Add'l Min.	1 st Min.	Add'l Min.	
All	\$0.30	\$0.30	\$0.30	\$0.30	\$0.30	\$0.30	

(A) Per Call Service Charges:

Station to Station

\$1.75

Person to Person

\$3.25

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- 4.7 [Reserved for Future Use]
- 4.8 [Reserved for Future Use]
- 4.9 Nonrecurring Charges
 - 4.9.1 [Reserved for Future Use]
 - 4.9.2 [Reserved for Future Use]
 - 4.9.3 Accounting Code Charges
 Set-up and/or change per line

\$20.00

- 4.10 Late Payment
 - **4.10.1** A late payment fee of 1.5% shall apply to all unpaid charges that are thirty days past due.
- 4.11 Directory Assistance
 - **4.11.1** The Directory Assistance rate is \$0.65 per call.
 - **4.11.2** There shall be no charge for up to fifty calls per billing cycle from lines or trunks serving individuals with disabilities.

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Effective Date:

Issued By:

4.12 Discounts for Hearing Impaired Customers

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

4.13 Telecommunications Relay Service

4.13.1 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 both hearing and visually impaired, the call shall be discounted 60 percent off of the other wise 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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Nevada Telephone, Inc.

Exhibit III

Management Profiles

Corporate Resumes Nevada Telephone, Inc.

Robert Jankovics - President and CEO

Robert Jankovics has been President and CEO of Nevada Telephone, Inc., since its inception five years ago. Prior to establishing Nevada Telephone, Mr. Jankovics had been President of New York Coin Telephone for over nine years. Mr Jankovics owns, and oversees the day to day operations of, both companies.

Last year Mr. Jankovics expanded into local exchange telecommunications in Nevada and has grown Nevada Tel's local revenue from zero to over \$5 million in less than one year.

Robert Jankovics' fourteen years of successful telecommunications management fully demonstrates his capability to manage similar operations in Florida.

Nevada Telephone, Inc.

Exhibit IV

Financial Statements

Nevada Telephone, Inc. Supplemental Financial Information

1. Please provide documentation that the applicant has sufficient financial capability to provide the requested service

Nevada Telephone, Inc., possesses the financial capability to provide the requested service. In support of its financial viability, Nevada Telephone submits its compiled financial report for the years ended December 1999, December 2000, and December 2001. During this period the Company has achieved rapid, but controlled, revenue growth of nearly 150%. The Company's performance in 2002 looks even more promising. A review of the financial statements demonstrates that the Company possesses the necessary financial capability.

2. Please provide documentation that the applicant has sufficient financial capability to maintain the requested service.

Please see response to question #1.

3. Please provide documentation that the applicant has sufficient financial capability to meet its lease or ownership obligations.

Please see response to question #1. At this time, Nevada Telephone intends to provision its services in Florida on a resale basis.

NEVADA TELEPHONE, INC. FINANCIAL STATEMENTS YEAR ENDED DECEMBER 31, 1999

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Mid-Hudson Partners Michael C Betros, CPA/PFS Peter C. Geertz, CPA John J Cina, CPA/PFS Wayne E Sauer, CPA Jeffrey F. Harrison, CPA John D. Bertolozzi, Jr., CPA Joanne M. Casabura, CPA, CFP 510 Haight Ave , Poughkeepsie, N Y 12603 914-473-7774 Fax. 914-454-8485

140 Church St., P.O. Box D Milibrook, N.Y. 12545 914-677-6823 Fax: 914-677-0004

To the Stockholder Nevada Telephone, Inc. Las Vegas, Nevada

We have compiled the accompanying statement of assets, liabilities, and equity - income tax basis of Nevada Telephone, Inc. (a subchapter S Corporation) as of December 31, 1999, and the related statement of revenue and expenses and retained earnings - income tax basis for the year then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The financial statements have been prepared on the income tax basis of accounting which is a comprehensive basis of accounting other than generally accepted accounting principles.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

Management has elected to omit substantially all of the disclosures ordinarily included in financial statements prepared on the income tax basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Company's assets, liabilities, equity, revenues, and expenses. Accordingly, these financial statements are not designed for those who are not informed about such matters.

D'Arcangelo & Co. LLP

NEVADA TELEPHONE, INC. STATEMENT OF ASSETS, LIABILITIES AND EQUITY INCOME TAX BASIS December 31, 1999

ASSETS

Current assets Cash		\$ 9,244
Plant and equipment Building Telephone equipment Transportation equipment Other equipment Accumulated depreciation Total plant and equipment	\$ 149,258 531,306 86,694 	391,451
Other assets Due from New York Coin Telephone Prepaid expenses Total other assets Total assets	60,000 14,382	74,382 <u>\$ 475.077</u>
Current liabilities Current maturities of long-term debt Payroll taxes payable Total current liabilities	\$ 149,403 6,914	\$ 156,317
Long-term debt Notes payable, net of current maturities		158,609
Stockholder's equity Retained earnings		160.151
Total liabilities and stockholder's equity		<u>\$ 475,077</u>

See accountant's report

NEVADA TELEPHONE, INC. STATEMENT OF REVENUE AND EXPENSES AND RETAINED EARNINGS - INCOME TAX BASIS Year ended December 31, 1999

Revenue		
Commission income	\$1,601,395	
Dial around income	395,851	
Coin income	<u>644.547</u>	
Total revenue		\$2,641,793
Operating expenses		
Telephone	543,850	
Commissions	154,464	
Depreciation	176,048	
Wages	191,545	
Interest expense	54,884	
Replacement parts and supplies	44,359	
Professional fees	11,223	
Advertising and promotion	11,011	
Insurance	27,188	
Vehicle operating expense	31,803	
Payroll taxes	18,951	
Licenses and fees	4,694	•
Office supplies and expenses	28,356	
Repairs and maintenance	8,152	
Utilities	7,348	
Real estate taxes	3,403	
Consultants	10,363	
Equipment rental	8,411	•
Miscellaneous	<u>2,049</u>	
Total operating expenses		1,338,102
Income before commissions to Louis Galanos		1,303,691
Commission to Louis Galanos		(618,443)
Net income		685,248
Retained earnings, beginning		53,055
Distributions to stockholder		(578,152)
Retained earnings, ending		<u>\$ 160.151</u>
See accountant's report		

NEVADA TELEPHONE, INC. FINANCIAL STATEMENTS YEAR ENDED DECEMBER 31, 2000

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Mid-Hudson Partners
Michael C. Betros, CPA/PFS
Peter C. Geertz, CPA
John J. Cina, CPA/PFS
Wayne E. Sauer, CPA
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To the Stockholder Nevada Telephone, Inc. Las Vegas, Nevada

We have compiled the accompanying statement of assets, liabilities, and equity - income tax basis of Nevada Telephone, Inc. (a subchapter S Corporation) as of December 31, 2000, and the related statement of revenue and expenses and retained earnings - income tax basis for the year then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The financial statements have been prepared on the income tax basis of accounting which is a comprehensive basis of accounting other than generally accepted accounting principles.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

Management has elected to omit substantially all of the disclosures ordinarily included in financial statements prepared on the income tax basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Company's assets, liabilities, equity, revenues, and expenses. Accordingly, these financial statements are not designed for those who are not informed about such matters.

D'arcanglo & Co., LLP

NEVADA TELEPHONE, INC. STATEMENT OF ASSETS, LIABILITIES AND EQUITY INCOME TAX BASIS December 31, 2000

ASSETS

Current assets Cash		\$ 18,894
Equipment Telephone equipment	\$ 531,306	
Transportation equipment	69,406	
Other equipment	<u>64,858</u>	
• •	665,570	
Accumulated depreciation	(473,131)	
Total equipment		192,439
Other assets		
Due from New York Coin Telephone	35,000	
Prepaid expenses	<u>6,235</u>	
Total other assets		41,235
Total assets		<u>\$252,568</u>
LIABILITIES AND STOCKHOLDER'S EQUITY		
Current liabilities		
Current maturities of long-term debt	\$ 35,390	
Payroll taxes payable -	10,984	
Total current liabilities		\$ 46,374
Long-term debt		
Notes payable, net of current maturities		65,768
Stockholder's equity		
Retained earnings		<u> 140,426</u>
		\$ <u>252,568</u>
Total liabilities and stockholder's equity		<u> </u>

NEVADA TELEPHONE, INC. STATEMENT OF REVENUE AND EXPENSES AND RETAINED EARNINGS - INCOME TAX BASIS Year ended December 31, 2000

Revenue		
Commission income	\$1,386,006	
Dial around income	1,331,333	
Coin income	<u> 560,436</u>	
Total revenue		\$3,277,775
Operating expenses		
Telephone	1.016,034	
Commissions	174,216	
Depreciation	111,717	
Wages	326,005	
Rent	60,673	
Interest expense	57,631	
Replacement parts and supplies	50,418	
Professional fees	21,687	
Advertising and promotion	21,288	•
Insurance	29,189	
Vehicle operating expense	28,993	
Payroll taxes	29,626	
Licenses and fees	18,504	
Office supplies and expenses	77,363	
Repairs and maintenance	36,746	
Utilities	14,449	
Real estate taxes	6,153	
Consultants	27,786	
Equipment rental	9,351	
Miscellaneous	1.297	
Total operating expenses		2,119,126
Income from operations		1,158,649
Other income		10.000
Gain on sale of fixed assets		13,283
Income before commissions to Louis Galanos		1,171,932
Commission to Louis Galanos		585,966
Net income		<u>585,966</u>

NEVADA TELEPHONE, INC. STATEMENT OF REVENUE AND EXPENSES AND RETAINED EARNINGS - INCOME TAX BASIS, continued Year ended December 31, 2000

Retained earnings, beginning	\$ 160,151
Net income	585,966
Distributions to stockholder	(605,691)
Retained earnings, ending	<u>\$ 140,426</u>

NEVADA TELEPHONE, INC. FINANCIAL STATEMENTS YEAR ENDED DECEMBER 31, 2001

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NEVADA TELEPHONE, INC. STATEMENT OF ASSETS, LIABILITIES AND EQUITY -INCOME TAX BASIS December 31, 2001

ASSETS

Current assets		
Cash		\$ 73,115
Equipment Telephone equipment Transportation equipment Other equipment Building improvements Accumulated depreciation Total equipment	\$581,306 69,406 91,890 80,127 822,729 (591,811)	230,918
Other assets Due from New York Coin Telephone Prepaid expenses Total other assets Total assets	35,000 <u>6,235</u>	41.235 \$345,268
LIABILITIES AND STOCKHOLDER'S EQUITY		
Current liabilities Current maturities of long-term debt Payroll taxes payable Total current liabilities	\$ 24,578 3,187	\$ 27,765
Long-term debt Notes payable, net of current maturities		38,109
Stockholder's equity Retained earnings		279,394
Total liabilities and stockholder's equity		<u>\$345.268</u>

NEVADA TELEPHONE, INC. STATEMENT OF REVENUE, EXPENSES AND RETAINED EARNINGS - INCOME TAX BASIS Year ended December 31, 2001

See accountant's report

Revenue		
Commission income	\$1,320,637	
Dial around income	3,592,176	
Coin income	<u>1,570.979</u>	
Total revenue		\$6,483,792
Operating expenses		
Telephone	3,249,616	
Commissions	204,384	
Depreciation	118,681	
Wages	665,677	
Rent	75,187	
Interest expense	22,161	
Replacement parts and supplies	91,314	
Professional fees	14,610 _	
Advertising and promotion	46,241	
Insurance	43,138	
Vehicle operating expense	49,436	
Payroll taxes	55,399	
Licenses and fees	55,133	
Office supplies and expenses	96,048	
Repairs and maintenance	13,813	
Utilities	19,039	
Real estate taxes	4,504	
Consultants	96,670	
Travel and meals	21,029	
Equipment rental	32,698	
Miscellaneous	600	
Total operating expenses		4,975,378
Income from operations		1,508,414
Other income		
Interest income		7,273
Income before commissions to Louis Galanos		1,515,687
Commission to Louis Galanos		<u>757,843</u>
Net income		<u>\$ 757.844</u>

NEVADA TELEPHONE, INC. STATEMENT OF REVENUE, EXPENSES AND RETAINED EARNINGS - INCOME TAX BASIS, continued Year ended December 31, 2001

Retained earnings, beginning	\$ 140,426
Net income	757,844
Distributions to stockholder	_(618.876)
Retained earnings, ending	<u>\$ 279.394</u>