

IXC REGISTRATION FORM

040322-77

Company Name *K. Kessler Inc*
 Florida Secretary of State Registration No. P03000065950
 Fictitious Name(s) as filed at Fla. Sec. of State N/A
 Company Mailing Name *K. Kessler Inc*
 Mailing Address *4312 W Corona St Tampa, Fl. 33629*
 Web Address N/A
 E-mail Address *adam48@earthlink.net*
 Physical Address *4312 W Corona St. Tampa, Fl. 33629*
 Company Liaison *Kenneth A Kessler Jr.*
 Title *President*
 Phone *813-215-3630*
 Fax *813-831-0999*
 E-mail address *adam48@earthlink.net*
 Consumer Liaison to PSC *Kenneth A Kessler Jr*
 Title *President*
 Address *4312 W Corona St. Tampa, Fl. 33629*
 Phone *813-215-3630*
 Fax *813-831-0999*
 E-mail address *adam48@earthlink.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

Kenneth A Kessler Jr

Printed/Typed Name of Representative

April 9 2004

Date

Effective: 07/15/2003

Original Tariff forwarded to CUP.

DOCUMENT NUMBER-DATE

04456 APR 12 3

FPSC-COMMISSION CLERK

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 K. Kessler Inc. with principal offices at 4312 W. Corona St. Tampa, Fl. 33629. This tariff applies for 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 DATE: April 4, 2004

EFFECTIVE DATE:

Kenneth A Kessler, President
K. Kessler Inc.
4312 W Corona St
Tampa, Fl. 33629

CHECK SHEET

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

SHEET	REVISION	SHEET	REVISION
1	Original	19	Original
2	Original	20	Original
3	Original	21	Original
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SYMBOLS SHEET

When changes to this tariff are filed, the following symbols denote the following changes:

D - Delete Or Discontinue

C - to signify an increase

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

Z- to signify a correction

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TARIFF FORMAT SHEETS

A. Sheet Numbering - Sheet numbers appear in the upper right corner of the page. Sheets are numbered sequentially. However, new sheets are occasionally added to the tariff. When a new sheet is added between sheets already in effect, a decimal is added. For example, a new sheet added between sheets 14 and 15 would be 14.1.

B. Sheet Revision Numbers - Revision numbers also appear in the upper right corner of each page. These numbers are used to determine the most current sheet version on file with the FPSC. For example, the 4th revised Sheet 14 cancels the 3rd revised Sheet 14. Because of various suspension periods, deferrals, etc, the FPSC follows in their tariff approval process, the most current sheet number on file with the Commission is not always the tariff page in effect. Consult the Check Sheet for the sheet currently in effect.

C. Paragraph Numbering Sequence - There are nine levels of paragraph coding. Each level of coding is subservient to its next higher level:

2.

2.1.

2.1.1.

2.1.1.A.

2.1.1.A.1.

2.1.1.A.1.(a).

2.1.1.A.1.(a).I.

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

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

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

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SECTION 1 - TECHNICAL TERMS AND ABBREVIATIONS

- Access Line or Subscriber Line*- The circuit or channel between the demarcation point at the customer's premises and the serving end or class 5 central office.
- Access Code* -A uniform seven-digit code assigned by the Company to an individual customer. The seven-digit code has the form 950-XXXX or 101-XXXX
- Authorization Code* - A numerical code, one or more of which are available to a customer to enable him/her to access the carrier, and which are used by the carrier both to prevent unauthorized access to its facilities an to identify the customer for billing purposes.
- Alternative Local Exchange Telecommunications Company (ALEC)*- Any company certificated by the commission to provide local exchange telecommunications services in Florida on or after July 1, 1995.
- Average Busy Season-Busy Hour Traffic*-The average traffic volume for the busy season busy hours.
- Billing Party*-Any telecommunications company that bills an end user consumer on its own behalf or on behalf of an originating party.
- Busy Hour*-The continuous one-hour period of the day during which the greatest volume of traffic is handled in the office.
- Busy Season*-The calendar month or period of the year (preferably 30 days but not to exceed 60 days) during which the greatest volume of traffic is handled in the office.
- Call*- An attempted telephone message.
- Central Office*-A location where there is an assembly of equipment that establishes the connections between subscriber access lines, trunks, switched access circuits, private line facilities, and special access facilities with the rest of the telephone network.
- Commission*-The Florida Public Service Commission.
- Company or Carrier* – K. Kessler Inc.
- Completed call*- A call which has been switched through an established path so that two-way conversation or data transmission is possible.
- Customer* - the person, firm, corporation or other entity which orders service and is responsible for payment of charges due and compliance with the Company's tariff regulations.
- Day* - From 8:00 AM up to but not including 5:00 PM local time Sunday through Friday.

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SECTION 1 - TECHNICAL TERMS AND ABBREVIATIONS (Con'T)

Disconnect or Disconnection-The dissociation or release of a circuit. In the case of a billable call, the end of the billable time for the call whether intentionally terminated or terminated due to a service interruption.

Drop or Service Wire-The connecting link that extends from the local distribution service terminal to the protector or telephone network interface device on the customer's premises.

Exchange-The entire telephone plant and facilities used in providing telephone service to subscribers located in an exchange area. An exchange may include more than one central office unit.

Exchange (Service) Area-The territory of a local exchange company (LEC) within which local telephone service is furnished at the exchange rates applicable within that area.

Extended Area Service-A type of telephone service whereby subscribers of a given exchange or area may complete calls to, and receive messages from, one or more other exchanges or areas without toll charges, or complete calls to one or more other exchanges or areas without toll message charges.

Extension Station-An additional station connected on the same circuit as the main station and subsidiary thereto.

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

Foreign Exchange Service-A classification of LEC exchange service furnished under tariff provisions whereby a subscriber may be provided telephone service from an exchange other than the one from which he would normally be served.

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

Information Service-Telephone calls made to 900 or 976 type services, but does not include Internet services.

Intercept Service-A service arrangement provided by the telecommunications company whereby calls placed to an unequipped non-working, disconnected, or discontinued telephone number are intercepted by operator, recorder, or audio response computer and the calling party informed that the called telephone number is not in service, has been disconnected, discontinued, or changed to another number, or that calls are received by another telephone. This service is also provided in certain central offices and switching centers to inform the calling party of conditions such as system

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blockages, inability of the system to complete a call as dialed, no such office code, and all circuits busy.

Interexchange Company (IXC)-Any telecommunications company, as defined in Section 364.02(12), Florida Statutes, which provides telecommunications service between 1 local calling areas as those areas are described in the approved tariffs of individual LECs. IXC includes, but is not limited to, MLDAs as defined in subsection (37) of these definitions.

Inter-office Call-A telephone call originating in one central office but terminating in another central office, both of which are in the same designated exchange area.

Interstate Toll Message-Those toll messages which do not originate and terminate within the same state.

Intertoll Trunk- A line or circuit between two toll offices, two end offices, or between an end office and toll office, over which toll calls are passed.

Intra-office Call-A telephone call originating and terminating within the same central office.

Intra-state Toll Message-Those toll messages which originate and terminate within the same state.

Invalid Number-A number comprised of an unassigned area code number or a non-working central office code (NXX).

Local Access and Transport Area (LATA) or Market Area-A geographical area, which is loosely based on standard metropolitan statistical areas (SMSAs), within which a LEC may transport telecommunication signals.

Local Provider (LP)-Any telecommunications company providing local telecommunications service, excluding pay telephone providers and call aggregators.

Local Service Area or Local Calling Area-The area within which telephone service is furnished subscribers under a specific schedule of rates and without toll charges. A LEC's local service area may include one or more exchange areas or portions of exchange areas.

Main Station- The principal telephone associated with each service to which a telephone number is assigned and which is connected to the central office equipment by an individual or party line circuit or channel

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SECTION 1 - TECHNICAL TERMS AND ABBREVIATIONS (Con't)

Message-A completed telephone call.

Mileage Charge-A tariff charge for circuits and channels connecting other services that are auxiliary to local exchange service such as off premises extensions, foreign exchange and foreign central office services, private line services, and tie lines.

Normal Working Days-The normal working days for installation and construction shall be all days except Saturdays, Sundays, and holidays. The normal working days for repair service shall be all days except Sundays and holidays. Holidays shall be the days which are observed by each individual telephone utility.

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

Optional Calling Plan-An optional service furnished under tariff provisions which recognizes the need of some subscribers for extended area calling without imposing the cost on the entire body of subscribers.

Originating Party-Any person, firm, corporation, or other entity, including a telecommunications company or a billing clearinghouse, that provides any telecommunications service or information service to a customer or bills a customer through a billing party, except the term "originating party" does not include any entity specifically exempted from the definition of "telecommunications company" as provided in s. 364.02(12).

Out of Service-The inability, as reported by the customer, to complete either incoming or outgoing calls over the subscriber's line. "Out of Service" shall not include:
(a) Service difficulties such as slow dial tone, circuits busy, or other network or switching capacity shortages; (b) Interruptions caused by a negligent or willful act of the subscriber; and (c) Situations in which a company suspends or terminates service because of nonpayment of bills, unlawful or improper use of facilities or service, or any other reason set forth in approved tariffs or Commission rules.

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Outside Plant-The telephone equipment and facilities installed on, along, or under streets, alleys, highways, or on private rights-of-way between the central office and subscribers' locations or between central offices of the same or different exchanges.

PC-Freeze-(Preferred Carrier Freeze) A service offered that restricts the customer's carrier selection until further notice from the customer.

Service Objective-A quality of service which is desirable to be achieved under normal conditions.

Service Standard-A level of service which a telecommunications company, under normal conditions, is expected to meet in its certificated territory as representative of adequate services.

Station- A telephone instrument consisting of a transmitter, receiver, and associated apparatus so connected as to permit sending or receiving telephone messages.

Subscriber or Customer-These terms may be used interchangeably herein and shall mean any person, firm, partnership, corporation, municipality, cooperative organization, or governmental agency supplied with communication service by a telecommunications company.

Subscriber Line- See "Access Line."

Switching Center-Location at which telephone traffic, either local or toll, is switched or connected from one circuit or line to another. A local switching center may be comprised of several central office units.

Toll Connecting Trunk-A trunk which connects a local central office with its toll operating office.

Toll Message-A completed telephone call between stations in different exchanges for which message toll charges are applicable.

Traffic Study-The process of recording usage measurements which can be translated into required quantities of equipment.

Trouble Report-Any oral or written report from a subscriber or user of telephone service to the telephone company indicating improper function or defective conditions with respect to the operation of telephone facilities over which the telephone company has control

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SECTION 1 - TECHNICAL TERMS AND ABBREVIATIONS (Con't)

Trunk- A communication channel between central office units or entities, or private branch exchanges.

Valid Number-A number for a specific telephone terminal in an assigned area code and working central office which is equipped to ring and connect a calling party to such terminal number.

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SECTION 2 - RULES AND REGULATIONS

2.1 Undertaking of the Company

The Company's (K. Kessler Inc) services and facilities are furnished for communications originating at specified points within the state of Florida under terms of this tariff. The Company's installs, operates, and maintains the communications services provided herein in accordance with the terms and conditions set forth under this tariff. It may act as the customer's agent for ordering access connection facilities provided by other carriers or entities when authorized by the customer, to allow connection of a customer's location to the Company's network. The customer shall be responsible for all charges due for such service arrangement. The Company's services and facilities are provided on a monthly basis unless ordered on a longer term basis, and are available twenty-four hours per day, seven days per week.

The Company is responsible under this Price List only for the services and facilities provided herein. Should Customers use such services and facilities to obtain access to services offered by Other Providers, the Company assumes no responsibility for such other service.

2.1.1 A. The Company reserves the right to limit or allocate the use of existing facilities, or of additions facilities offers by the Company, when necessary because of lack of facilities or due to some other cause beyond the company's control.

2.1.1 B. The furnishing of services under this price list is subject to availability on a continuing basis of all necessary facilities and services from the underlying carrier to the Company's for resale.

2.1.1 C. The Company reserves the right to refuse Service when it has grounds to believe that Service will be used in violation of the law.

2.2 Limitations

2.2.1 Service is offered subject to the availability of facilities and provisions of this tariff.

2.2.2 The Company's 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 facilities provided under this tariff are directly controlled by the Company and the customer may not transfer or assign the use of service or facilities, except with 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.

2.2.4 All regulations and conditions contained in this tariff shall apply to all such permitted assignees or transferees, as well as all conditions for service.

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SECTION 2 - RULES AND REGULATIONS (Con't)

2.3 Liabilities of the Company

2.3.1 The Company's liability arising out of mistakes, 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, 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 allowance for the interruption of service which is not due to the Company's testing or adjusting, negligence of the customer, or due to the failure of channels or equipment provided by the customer, are subject to the general liability provisions set forth in Subsection

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

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

2.4.3 The customer shall be credited for an interruption of more than twenty-four hours as follows: Credit Formula:

Credit = $A/720 \times C$

"A" - outage time in hours

"B" - each month is considered to have 720 hours

"C" - total monthly charge for affected facility

2.5 Disconnection of Service by Carrier

The company (carrier), upon 5 working days written notice to the customer, may discontinue service or cancel an application for service without incurring any liability for any of the following reasons:

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2.5.1 Non-payment of any sum due to carrier for regulated service for more than thirty days beyond the date of rendition of the bill for such service.

2.5.2 A violation of any regulation governing the service under this tariff.

2.5.3 A violation of any law, rule, or regulation of any government authority having jurisdiction over such service.

2.5.4 Service may be disconnected without notice for tampering with company equipment, for interfering with the service to other customers, for fraud, or in the event of a hazardous condition.

2.6 **Deposits** No deposits are needed for Pre-Paid Telephone Services

2.7 Advance Payments

For customers whom the Company feels an advance payment is necessary, the Company reserves the right to collect an amount not to exceed one (1) month's estimated charges as an advance payment for service. This will be applied against the next month's charges and if necessary a new advance payment will be collected for the next month.

2.8 Taxes

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

2.9 Billing of Calls

All charges due by the subscriber are payable at any agency duly authorized to receive such payments. Any objection to billed charges should be promptly reported to the Company.

Adjustments to customers' bills shall be made to the extent that records are available and/or circumstances exist which reasonably indicate that such charges are not in accordance with approved rates or that an adjustment may otherwise be appropriate.

2.10 Billing and Payments

2.10.1 The Company shall present bills for Recurring Charges to the Customer on a monthly basis, in advance of the month for which service is provide. The Customer will be billed on the next weekly billing cycle following the Service Commencement Date. The account will become delinquent if no payment is received by the Due Date calculated and printed on the bill.

2.10.2 For new Customer or existing Customers whose Service is disconnected, the charge for the fraction of the month in which Service is furnished will be calculated on a pro' rata basis.

2.10.3 The Customer is required to make payment of Activation Fees in advance of the provision of Services by the Company.

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2.10.4 Except as otherwise limited by Regulations, Customer shall be responsible for payment of all charges, whether authorized or not, for any and all use of or access to Services provided to Subscribers, including without limitation any unauthorized, unlawful or fraudulent use or access.

2.10.5 Except as otherwise provided in this Price List, the Company, at its sole option, May Terminate Services in the event Customer fails to pay any invoice within five (5) calendar days after the Due Date, subject to any applicable Commission Regulations: provided, however, Customer, at any time prior to the proposed date of termination, may cure its failure to pay past due invoices by agreeing in writing to pay future invoices when due and to pay unpaid balance in full immediately following said notice: provided further, however, Customer's failure to make such agreed upon installments when due will result in immediate Termination without further notice. Termination of Services by the Customer or the Company for any reason whatsoever will not relieve Customer through the date of Termination.

2.10.6 Customer will be liable for all costs of collection hereunder, including without limitation, reasonable attorney's fees.

2.10.7 The Customer shall notify the Company in writing of any disputed items on a bill within ten (10) days after receipt of the bill. If the Customer and the Company are unable to resolve the dispute to their mutual satisfaction, the Customer may file a complaint with the Florida Public Service Commission in accordance with the Commission's rule of procedure. Any bill not disputed within to ten (10) days after receipt is to be deemed conclusively correct and binding upon the Customer.

2.11 Late Payment Charge

Billed amounts more than 15 days past due will incur a Late Fee of Twenty-Five (\$25.00) Dollars

2.12 Restoration of Services

The Company shall restore any Terminated Service in accordance with Commission Regulations, Including by not limited to charging the Customer a reconnection fee as set forth in Section 4.2.

2.13 Responsibility and Use

2.13.1 Service may be used by Customer for any lawful purpose, twenty-four (24) hours per day; seven (7) days per week, subject to the terms and conditions set forth herein and in any applicable Service Order. Customer is solely responsible for (a) prevention of unauthorized, unlawful or fraudulent, use of or access to Services, which use or access is expressly prohibited; and (b) administration and non-disclosure of any Authorization Codes provide by Company to Customer.

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2.13.2 The Customer has no property right in the telephone number or any other call number designation associated with the Company's Services. The Company may change such numbers, or the central office code designation associated with such numbers, or both, assigned to the Customer, whenever the Company, in its sole discretion, deems it necessary to do so in the conduct of its business.

2.14 Customer Premises

Customer shall provide, without cost to Company, all equipment, space, conduit, and electric power required to connect the Services at the Subscriber's premises. The Customer shall arrange for the Company, or other Carriers as required, to have access to the subscriber's premises at all reasonable times for purposes of service installation, termination, inspection and repair. Customer shall be solely responsible for any damage to or loss of Company equipment while on the premises of Subscriber, unless such damage is caused by the negligence or willful misconduct of the Company, its employees, subcontractors or agents.

2.15 Equipments and Facilities

The Company shall use reasonable efforts to make available services to a Customer on or before a particular date, subject to the provisions of and compliance by the Customer with regulations contained in this Price List. The Company does not guarantee availability by any such date and shall not be liable for any delays in commencing service to any Customer.

The company shall use reasonable efforts to maintain facilities that it furnishes to the Customer. The Customer may not, nor may the Customer permit others except the Underlying Carrier to, rearrange, disconnect, remove, attempt to repair or otherwise interfere with any of the facilities installed by the Company, except up the written consent of the Company.

Equipment installed at the Customer's Premises for use in connection with the Company Services shall not be used for any purpose other than that for which the Company or the Underlying Carrier has provided it.

The Company shall not be responsible for the installation, operation, or maintenance of any Customer provided communications equipment. Where such equipment is connected to the facilities furnished pursuant to this price list, the responsibility of the Company shall be limited to the furnishing of facilities offered under this price list and to the maintenance and operation of such facilities. Beyond this, the Company shall not be responsible for: (a) the transmission of signals by Customer provided equipment or for the quality of, or defects in, such transmission; or (b) the reception of signals by Customer provided equipment; or (c) network control signaling where such signaling is performed by Customer-provided network control signaling equipment.

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The Customer shall be responsible for reimbursing the Company for damage to, or loss of, the Company's facilities or equipment caused by the acts or omissions of the Customer; or the noncompliance by the Customer with any material term or condition of this Price List, or of any other Regulations; or by fire or theft or other casualty on the Customer's premises, unless caused by the negligence or willful misconduct of the employees or agents of the Company. The Company will, upon reimbursement for damages, cooperate with the Customer in prosecuting a claim against the person causing such damage and the Customer shall be subrogated to the Company's right of recovery of damages to extent of such payment

The Company shall not be liable for any delay or failure of performance or equipment due to cause beyond its control, including, but not limited to; acts of God, fire, flood, explosion or other catastrophes; law, order, regulation, direction, action or request of the United States Government or of another government, including state and local governments having or claiming jurisdiction over the Company, or if any department, agency, commission, bureau, corporation, or other instrumentality of any one or more of these federal, state, or local government, or of any military authority; preemption of existing service in compliance with national emergencies; insurrections; riots; wars; unavailability of right-of way or materials; or strikes, lockouts, work stoppages, or other labor difficulties. The Company shall not be liable for any damages or losses due the fault or negligence of the Customer or due to the operation, failure to operate, or other malfunction of Customer-provided equipment or facilities.

Any claim against the Company arising from any of its alleged acts or omissions will be deemed waived if not brought or made in writing within ninety (90) days from the date that the alleged act or omission occurred.

2.16 Service Commencement and Acceptance

Billing for services will commence as of the service commencement date. The Company shall notify the Customer when services ordered pursuant to an accepted service order are ready for use. Customer may refuse to accept such services only if such services fail to comply with the specifications (if any) therefore set forth in the service order or in the price list.

2.17 Minimum Service Period

The minimum service period (**MSP**) will be for the term specified in the applicable service order (**ASO**), which term must be no less than thirty (30) days. Except as otherwise provided in the ASO, (a) this MSP will automatically renew for subsequent terms of equal duration, and (b) either the Company or the Customer may elect not to renew any MSP by written notice to the other no later than thirty (30) days prior to the expiration date of said MSP.

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SECTION 2 - RULES AND REGULATIONS (Con't)

2.18 Disclaimer

The Company will have no liability whatsoever to Customer, its employees, agents subcontractors, or assignees, or to any other person for (a) damages arising out of any Underlying Carrier's or Other Providers' Performance Failure, (b) any act or omission of any third party furnishing equipment, facilities or service to the Company or to any Subscriber in connection with this Price List or with the Service the Company offers, or damages associated with service, channels, or equipment which the Company does not furnish, or (c) any other act or omission of any Other Provider, Subscriber or third party related to the use or provision of Services hereunder.

THE COMPANY DISCLAIMS ALL REPRESENTATIONS AND WARRANTIES, EXPRESS OR IMPLIED, INCLUDING WITHOUT LIMITATION, AND IMPLIED WARRANTY OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE FOR OR IN CONNECTION WITH THE USE OR PROVISION OF SERVICE PROVIDED HEREUNDER.

ISSUED DATE; April 4, 2004

EFFECTIVE DATE

Kenneth A Kessler, President

SECTION 3 - DESCRIPTION OF SERVICE

3.1 Timing of Calls

3.1.1 When Billing Charges Begin and End For Phone 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 communication, 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 as usage of the network. A call is terminated when the calling or called party hangs up.

3.1.2 Billing Increments

The minimum call duration for billing purposes is 1 minute for a connected call and calls beyond 1 minute are billed in 1 minute increments.

3.1.3 Per Call Billing Charges

Billing will be rounded up to the nearest penny for each call.

3.1.4 Uncompleted Calls

There shall be no charges for uncompleted calls.

3.2 Calculation of Distance (For IXCs with distance sensitive rates.) 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. The airline mileage between rate centers is determined by applying the formula below to the vertical and horizontal coordinates associated with the rate centers involved. The Company uses the rate centers that are produced by Bell Communications Research in the NPA-NXX V & H Coordinates Tape and Bell's NECA Tariff No. 4.

FORMULA:

The square 2 2

root of: $(V1 - V2) + (H1 - H2)$

10

3.3 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 Feature Group D services ("1+" dialing).

ISSUED DATE; April 4, 2004

EFFECTIVE DATE

Kenneth A Kessler, President

SECTION 3 - DESCRIPTION OF SERVICE (Con't)

3.4 Service Offerings

3.4.1 K. Kessler Inc Long Distance Service

Bogus Long Distance Service is offered to residential and business customers. The service permits direct dialed outbound calling at a single per minute rate. Service is provided from presubscribed, dedicated or shared use access lines. Calls are billed in one minute increments. No monthly recurring charges or minimum monthly billing requirements apply.

3.4.2 K. Kessler Inc. 800/888 (Inbound) Long Distance Service

K. Kessler Inc. 800/888 (Inbound) Long Distance Service is offered to residential and business customers. The service permits inbound 800/888 calling at a single per minute rate. Service is provided from presubscribed, dedicated or shared use access lines. Calls are billed in six second increments, with a six second minimum call duration. A \$10.00 minimum monthly billing requirement applies. Customers whose monthly usage is less than the minimum will be billed the minimum amount.

3.4.3 K. Kessler Inc. Calling Card Service

Bogus Calling Card Service is a calling card service offered to residential and business customers who subscribe to the K. Kessler Inc. Long Distance Service calling plan. Customers using the Carrier's calling card service access the service by dialing a 1-800 number followed by an account identification number and the number being called. This service permits subscribers utilizing the Carrier's calling card to make calls at a single per minute rate. Calls are billed in one (1) minute increments after the initial minimum period of one (1) minute. There are no nonrecurring or monthly recurring charges.

3.4.4 Operator Services

The Company's operator services are provided to residential and business customers who "**presubscribe**" to this service for intrastate calling. Operator services include the completion of collect, station-to-station, person-to-person, third party billing and credit card calls with the assistance of a Carrier operator. Each completed operator assisted call consists of two charge elements (except as otherwise indicated herein): (i) a fixed operator charge, which will be dependent on the type of billing selected (e.g., calling card, collect or other) and/or the completion restriction selected (e.g., station-to-station or person-to-person); and (ii) a measured usage charge dependent upon the duration, distance and/or time of day of the call.

ISSUED DATE; April 4, 2004

EFFECTIVE DATE

Kenneth A Kessler, President

SECTION 3 - DESCRIPTION OF SERVICE (Con't)

3.4.4.A Operator Dialed Surcharge

This surcharge applies to calls when the customer has the capability of dialing all the digits necessary to complete a call, but elects to dial only the appropriate operator code and requests the operator to dial the called station. The surcharge does not apply to: 1) Calls where a customer cannot otherwise dial the call due to defective equipment or trouble on the

K. Kessler, Inc. network; and

2) Calls in which a Company operator places a call for a calling party who is identified as being handicapped and unable to dial the call because of his/her handicap.

The Operator Dialed Surcharge applies in addition to any other applicable operator charges.

3.4.5 Prepaid Calling Card Services

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

- A. End Users may purchase the Company's Prepaid Calling Cards at a variety of retail outlets or through other distribution channels.
- B. Prepaid Calling Cards Service will be available with card face values of five dollars (\$5.00), ten dollars (\$10.00), and twenty dollars (\$20.00) or any other one-dollar (\$1.00) U.S. increments.
- C. The Prepaid Calling Card usage procedure consist of:
 - a. The End User will dial either a local number or a toll free number, as applicable to the End User locality, whichever is printed on the card.
 - b. Upon connection to the Company's switch, the End User is prompted to enter the called-to-number and/or terminating number
 - c. Company answer supervision equipment verifies called-to-number has gone "off-hook" when the called-to-number is answered, and the Company's calling card billing platform begins metering the completed call for duration.
 - d. Upon call completion, when the Company's answer supervision indicated to the billing platform the called-to-number has gone "off-hook" and/or "hangs up", the total consumed Telecom Units for the call is deducted from the remaining Telecom Unit balance on the End User's Prepaid Calling Card.
- D. Credit for failure of service shall also be allowed for failure of power, equipment, or systems, which are provided for and are the responsibility of the Company if such failures occur while a completed call is in progress.

SECTION 3 - DESCRIPTION OF SERVICE (Con't)

- E. Credit allowances will not be given for interruptions that are due to the failure of power, equipment or systems not provided by the Company.
- F. Credit allowances will not exceed the issued card face value as shown in B above.
- G. The Company will block all calls beginning with the NPA "900" and NXX "976" calls, therefore such calls cannot be completed.

3.5 Resold Local Exchange Service

Resold local exchange service is provided by the Company through resale of local exchange access and local exchange service provided by an Underlying Carrier. The Company's Services consist of (a) Prepaid Service, (b) Optional Service Features, (c) Directory Listing Services, and (d) 911 Service.

3.5.1 Prepaid Service; is a period, switched, intrastate, telecommunications services which permits Customers to establish communications between two locations within the local Calling Area.

3.5.1.A Prepaid Service; provides a Customer with single, voice-grade communications channel, including a telephone number and a Directory Listing. The Company's Prepaid Service permits a Customer to (a) place calls within the Local Calling Area; (b) access 911 Service if available in the Customer's Local Calling Area; (c) place calls to toll-free 800 or 888 telephone numbers. The Company's Prepaid Service does not permit a Customer to originate calls to direct (1+) or (0+) toll services or to caller-paid information services (e.g. 900, 976, 711). Calls to telephone numbers used for toll services and caller-paid information services will be blocked by the Company.

3.5.2 Standard Features; Each Prepaid Service Customer is provided with only local exchange service.

3.5.3 Optional Features; Each Prepaid Services Customer may select from the optional features listed in Section 3.6 below.

3.5.4 Rates and Charges The Company will charge a Prepaid Service Customer applicable Non-Recurring charges, and monthly Recurring Charges as specified in Section 4.

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SECTION 3 - DESCRIPTION OF SERVICE (Con't)

3.6 Optional Service Features

3.6.1 Call Waiting; give the Customer a beep to alert that another call is coming in.

3.6.2 Call Return; Tells the Customer the last number to call his/her line, if this information is available.

3.6.3 Way Calling; allows the Customer to place one call on "hold", dial another number, and talk to both parties at once.

3.6.4 Caller ID with name; allows the Customer to identify the calling party's number before answering, if this information is available.

3.6.5 Voice Mail; allows caller to leave a message for the Customer if the line is either busy or not answered. (Not available in all areas)

3.6.6 Unpublished Number; Customers name and telephone number do not appear in the directory or with directory assistance.

3.7 Directory Listing Services

The Company will provide Customer a single directory listing consisting of the Customer's name, Customer's street address, and Customer telephone number which is designated as the Customer's main billing number, in the telephone directory published by the exchange service provider in the Customer's exchange area.

3.8 911 Emergency Service

911 Service permits Customers to reach appropriate emergency services including police, fire, and medical services.

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Kenneth A Kessler, President
K. Kessler Inc
4312 W Corona St.
Tampa, Fl. 33629

SECTION 4 - RATES

4.1 Accepted Methods of Payment

Personal checks, money orders and credit cards are accepted for payment. Personal checks and money orders are accepted as payment for services when mailed using company address envelopes included with the monthly bill. Note: there is a \$ 30.00 services charge on all returned checks and that customer personal check will not be excepted there after.

4.2 Activation and Monthly Fees

Residential

Local Access Telephone service for the first month is \$85.00 this include an activation fee of \$56.75 and the monthly charge of \$28.25.

Access Line/Feature	Activation Fee	Monthly Charge
Local Access Telephone	0	\$28.25/month
Call Waiting	\$ 6.00	\$ 5.50/month
Call Return	\$ 6.00	\$ 5.50/month
3 Way Calling	\$ 6.00	\$ 5.50/month
Caller ID with Name	\$ 22.00	\$ 12.00/month
Voice Mail	\$ 16.00	\$ 12.00/month
Unpublished Number	\$ 6.00	\$ 5.50/month
Plan A with 14 Features	\$ 25.00	\$ 15.00/month
Plan B with 5 Features	\$ 20.00	\$ 13.00/month

Business Access

Local Access Telephone	\$ 125.00	\$55.00/month
Call Waiting	\$ 10.00	\$ 7.00/month
Call Return	\$ 10.00	\$ 7.00/month
3 Way Calling	\$ 10.00	\$ 7.00/month
Caller ID with Name	\$ 30.00	\$ 20.00/month
Voice Mail	\$ 20.00	\$ 20.00/month

Kenneth A Kessler, President
K. Kessler Inc
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Tampa, Fl. 33629

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SECTION 4 – RATES (Con't)

Non-Recurring Fees	Residential	Business
Reconnection Fee	\$ 45.00	\$ 62.50
Transfer Fee (Moving Fee)	\$ 30.00	\$ 52.50
Telephone Number Change	\$ 20.00	\$ 37.50
Secondary Order (Adding Features after Activation)	\$ 20.00	\$ 35.00

4.3 Promotional Offerings

The Company may, from time to time, make promotional offerings of Service, which may include waiving, or reducing the applicable charges for the promoted service(s). These promotions may be limited as to duration and the locations where the promotion is available.

4.4 Determining Applicable Rate in Effect

For the initial minute, the rate applicable at the start of chargeable time at the calling station applies. For additional minutes, the rate applicable is that rate which is in effect at the calling station when the additional minute(s) begin. That is, if chargeable time begins during the Day Period, the Day Rate applies to the initial minute and to any additional minutes that the call continues during the rate period. If the call continues into a different rate period, the appropriate rates from that period apply to any additional minutes occurring in that rate period. If an additional minute is split between two rate periods, the rate period applicable at the start of the minute applies to the entire minute.

4.5 Late Payment Charges

A late payment Charge of 1.5% per month will be assessed on all unpaid balances more than thirty days old.

4.6 Return Check Charges

A return check charge of \$30.00 will be assessed for checks returned for insufficient funds if the face value does not exceed \$50.00, \$30.00 if the face value does exceed \$50.00 but does not exceed \$300.00, \$40.00 if the face value exceeds \$300.00 or 5% of the value of the check, which ever is greater.

ISSUED DATE; April 4, 2004

EFFECTIVE DATE

Kenneth A Kessler, President

K. Kessler Inc
4312 W Corona St.
Tampa, Fl. 33629

K. KESSLER INC.
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SECTION 4 – RATES (Con't)

4.7 Special Rates For The Handicapped

4.7.1. 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 no relay 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 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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