



May 20, 2004
Via Overnight Delivery

210 N. Park Ave.
Winter Park, FL
32789

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

Tel: 407-740-8575
Fax: 407-740-0613
tmi@tminc.com

Blanca Bayo, Director
Division of the Commission Clerk &
Administrative Services
Florida Public Service Commission
2540 Shumard Oak Boulevard
Gerald L. Gunter Building, Room 270
Tallahassee, Florida 32399-0850

RE: Dollar Phone Corp. Telecom IXC Registration Form

Dear Ms. Bayo:

Enclosed for filing are the original and six (6) copies of the IXC Registration Form filed on behalf of Dollar Phone Corp. Dollar Phone is proposing to provide prepaid calling card service throughout Florida. Also included with this filing is the Company's tariff which is dated with an effective date of May 21, 2004.

Please acknowledge receipt of this filing by returning one copy of this transmittal letter date stamped in the self addressed stamped envelope enclosed for that purpose. Any questions you may have regarding this filing may be directed to my attention at (407) 740-8575 or via e-mail at stomas@tminc.com.

Sincerely,

Sharon Thomas
Consultant to Andiamo Telecom, LLC

cc: **Stephen Polter** – Dollar Phone
Kiwanis Curry, Bureau of Service Quality, FPSC
File: Dollar Phone - FL
TMS: FLO0400

DOCUMENT NUMBER-DATE
05844 MAY 21 2004
FPSC-COMMISSION CLERK

IXC REGISTRATION FORM

Company Name Dollar Phone Corp.
Florida Secretary of State Registration No. F02000003164
Fictitious Name(s) as filed at Fla. Sec. of State Not Applicable

Company Mailing Name Dollar Phone Corp.
Mailing Address 232 Broadway
Brooklyn, NY 11211
Web Address Dollarphone.com
E-mail Address Stephen@dollarphone.com
Physical Address 232 Broadway
Brooklyn, NY 11211
Stephen Polter
Company Liaison
Title General Counsel
Phone (718)384-4422
Fax (718)384-6715
E-mail address stephen@dollarphone.com
Stephen Polter
Consumer Liaison to PSC
Title General Counsel
Address 232 Broadway, Brooklyn, NY 11211
Phone (718)384-4422
Fax (718)384-6715
E-mail address stephen@dollarphone.com

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

Moses Greenfield, CEO
Printed/Typed Name of Representative

Date

Effective: 07/15/2003

2

TITLE PAGE
FLORIDA TELECOMMUNICATIONS TARIFF
OF
Dollar Phone Corp.

This tariff contains the descriptions, regulations, and rates applicable to the furnishing of resold telecommunication services provided by Dollar Phone Corp. ("Dollar Phone ") with principal offices located at 232 Broadway, Brooklyn, New York 11211. This tariff applies to services furnished within the State of Florida. This tariff is on file with the Florida Public Service Commission, and copies may be inspected, during normal business hours, at the Company's principal place of business.

ISSUED: May 21, 2004

EFFECTIVE: May 21, 2004

ISSUED BY:

Moses Greenfield, CEO
232 Broadway
Brooklyn, NY 11211

FLO0400

CHECK SHEET

This tariff contains sheets, as listed below, each of which is effective as of the date shown on each sheet. Original and revised sheets as named below comprise all changes from the original tariff.

SHEET	REVISION		SHEET	REVISION	
1	Original	*	23	Original	*
2	Original	*	24	Original	*
3	Original	*	25	Original	*
4	Original	*	26	Original	*
5	Original	*	27	Original	*
6	Original	*	28	Original	*
7	Original	*	29	Original	*
8	Original	*	30	Original	*
9	Original	*			
10	Original	*			
11	Original	*			
12	Original	*			
13	Original	*			
14	Original	*			
15	Original	*			
16	Original	*			
17	Original	*			
18	Original	*			
19	Original	*			
20	Original	*			
21	Original	*			
22	Original	*			

** Indicates new or revised sheet with this filing.*

ISSUED: May 21, 2004

EFFECTIVE: May 21, 2004

ISSUED BY:

Moses Greenfield, CEO
232 Broadway
Brooklyn, NY 11211

FLO0400

TABLE OF CONTENTS

	<u>Sheet Number</u>
Title Sheet	1
Check Sheet	2
Table of Contents	3
Subject Index	4
Symbols	6
Tariff Format	7
Section 1 - Technical Terms and Abbreviations	8
Section 2 - Rules and Regulations	11
Section 3 - Description of Service	20
Section 4 - Rates	27

ISSUED: May 21, 2004

EFFECTIVE: May 21, 2004

ISSUED BY:

Moses Greenfield, CEO
232 Broadway
Brooklyn, NY 11211

FLO0400

SUBJECT INDEX

Abbreviations	8
Advance Payment	14
All In One Card	24
All in One Card – Rates	30
Applicable Law	17
Applicability of Tariff	11
Calculation of Distance	21
Cancellation by Customer	15
Check Sheet	2
Definitions	9
Deposits	13
Description of Service	20
Description of Service - General	20
Dial Around Service	30
Directory Assistance	25
Directory Assistance for Handicapped Person	29
Discounts for Hearing Impaired Customers	28
Emergency Call Exemptions	28
Exemptions and Special Rates	28
ICB - General Description	19
ICB - Rate Regulations	19
Individual Case Basis (ICB) Arrangements	19
Inspection, Testing, and Adjustment	15
Interruption of Service	15
Intrastate Operator Service	26
Late Payment Charges	14
Liability	12
Limitations of Service	11
Operator Assistance for Handicapped Person	29
Other Rules	18

ISSUED: May 21, 2004

EFFECTIVE: May 21, 2004

ISSUED BY:

Moses Greenfield, CEO
232 Broadway
Brooklyn, NY 11211

FLO0400

SUBJECT INDEX

Payment and Credit Regulations	13
Payment Arrangements	13
Pre-paid Calling Card	23
Pre-paid Calling Card - Rates	30
Public Telephone Service	25
Public Telephone Service Surcharge	30
Rates - General	27
Refunds or Credits for Service Outages or Deficiencies	15
Refusal or Discontinuance by Company	16
Returned Checks	14
Sponsor Cards	24
Sponsor Cards - Rates	30
Symbols	6
Table of Contents	3
Tariff Format	7
Taxes	14
Tests, Pilots, Promotional Campaigns and Contests	18
Time of Day Rate Periods	22
Timing of Calls	22
Title Page	1
Undertaking of Dollar Phone	11
Use of Service	17

ISSUED: May 21, 2004

EFFECTIVE: May 21, 2004

ISSUED BY:

Moses Greenfield, CEO
232 Broadway
Brooklyn, NY 11211

FLO0400

SYMBOLS

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

D - Delete or discontinue

I - Change resulting in an increase to a Customer's bill

M - Moved from and to 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

When changes are made in any tariff sheet, a revised sheet will be issued canceling the tariff sheet affected. Changes will be identified on the revised sheet(s) through the use of the above mentioned symbols.

ISSUED: May 21, 2004

EFFECTIVE: May 21, 2004

ISSUED BY:

Moses Greenfield, CEO
232 Broadway
Brooklyn, NY 11211

FLO0400

TARIFF FORMAT

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

B. Sheet Revision Numbers - Revision numbers also appear in the upper right corner of each sheet. These numbers are used to determine the most current sheet version on file with the 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 sheet in effect. Consult the check sheet for 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 sheets are added, the check sheet is changed to reflect the revision. All revisions made in a given filing are designated by an asterisk (*). There will be no other symbols used on the check sheet if these are the only changes made to it (i.e., the format, etc. remains the same, just revised revision levels on some sheets). The tariff user should refer to the latest check sheet to find out if a particular sheet is the most current on file with the FPSC.

ISSUED: May 21, 2004

EFFECTIVE: May 21, 2004

ISSUED BY:

Moses Greenfield, CEO
232 Broadway
Brooklyn, NY 11211

FLO0400

SECTION 1 - TECHNICAL TERMS AND ABBREVIATIONS

1.1 Abbreviations

The following abbreviations are used herein only for the purposes indicated below:

Dollar Phone	Dollar Phone Corp.
FCC	Federal Communications Commission
FPSC	Florida Public Service Commission
IXC	Interexchange Carrier
LEC	Local Exchange Carrier

ISSUED: May 21, 2004

EFFECTIVE: May 21, 2004

ISSUED BY:

Moses Greenfield, CEO
232 Broadway
Brooklyn, NY 11211

FLO0400

SECTION 1 - TECHNICAL TERMS AND ABBREVIATIONS

1.2 Definitions

Access Line - An arrangement which connects Dollar Phone's Subscriber's or Customer's location to the Carrier's designated point of presence or network switching center.

Account - The Customer who has agreed, verbally or by signature, to honor the terms of service established by the Company.

Commission - The Florida Public Service Commission.

Company or Carrier - Dollar Phone Corp. unless otherwise clearly indicated by the context.

Customer - Any person, firm, partnership, corporation, or other entity which uses telecommunications services under the provisions and regulations of this tariff and is responsible for payment of charges.

Equal Access - The ability of the Company to serve Customers on a presubscribed basis rather than through the use of dial access codes.

Initial and Additional Period - The Initial Period denotes the interval of time allowed at the rate specified for a Dollar Phone between given service points. The Additional Period denotes the interval of time used for measuring and charging for time in excess of the Initial Period.

LATA - Local Access and Transport Area.

ISSUED: May 21, 2004

EFFECTIVE: May 21, 2004

ISSUED BY:

Moses Greenfield, CEO
232 Broadway
Brooklyn, NY 11211

FLO0400

SECTION 1.0 - TECHNICAL TERMS AND ABBREVIATIONS *continued*

1.2 Definitions *continued*

LE^C - Local Exchange Company

NECA - National Exchange Carriers Association.

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

Switched Access Origination/Termination - Where originating or terminating access between the Customer and the interexchange carrier is provided on local exchange company Feature Group circuits. The cost of switched Feature Group access is billed to the interexchange carrier.

V & H Coordinates - Geographic points which define the originating and terminating points of a call in mathematical terms so that the airline mileage of the call may be determined. Call mileage is used for the purposed of rating calls.

ISSUED: May 21, 2004

EFFECTIVE: May 21, 2004

ISSUED BY:

Moses Greenfield, CEO
232 Broadway
Brooklyn, NY 11211

FLO0400

SECTION 2 - RULES AND REGULATIONS

2.1 Undertaking of Dollar Phone

Dollar Phone 's services and facilities are furnished for communications originating at specified points within the state of Florida under terms of this tariff. Dollar Phone installs, operates, and maintains the communications services provided hereinunder in accordance with the terms and conditions set forth under this tariff.

2.2 Applicability of Tariff

This tariff is applicable to telecommunications services provided by Dollar Phone within the state of Florida.

2.3 Limitations of Service

2.3.1 Service will be furnished subject to the availability of the necessary facilities and/or equipment and subject to the provisions of this tariff.

2.3.2 Dollar Phone reserves the right to discontinue furnishing service when necessitated by conditions beyond its control, or when the Customer is using the service in violation of the provisions of this tariff, or in violation of law.

2.3.3 The Company does not undertake to transmit messages, but offers the use of its facilities when available, and will not be liable for errors in transmission or for failure to establish connections.

2.3.4 Dollar Phone reserves the right to discontinue the offering of service if a change in regulation materially and negatively impacts the financial viability of the service in the best business judgment of the Company.

ISSUED: May 21, 2004

EFFECTIVE: May 21, 2004

ISSUED BY:

Moses Greenfield, CEO
232 Broadway
Brooklyn, NY 11211

FLO0400

SECTION 2 - RULES AND REGULATIONS *continued*

2.4 Liability

- 2.4.1** The liability of the Company for any claim or loss, expense or damage (including indirect, special, or consequential damage) for any interruption, delay, error, omission, or defect in any service, facility or transmission provided under this tariff shall not exceed an amount equivalent to the proportionate charges to the Customer for the period of service or the facility provided during which such interruption, delay, error, omission, or defect occurs.
- 2.4.2** The Company shall not be liable for any claim or loss, expense, or damage (including indirect, special, or consequential damage), for any interruption, delay, error, omission, or other defect in any service facility, or transmission provided under this tariff, if caused by any person or entity other than the Company, by any malfunction of any service or facility provided by any other carrier, by any act of God, fire, war, civil disturbance, or act of government, or by any other cause beyond the Company's direct control.
- 2.4.3** The Company shall not be liable for, and shall be fully indemnified and held harmless by Customer and Subscriber against any claim or loss, expense, or damage, (i) for defamation, invasion of privacy, infringement of copyright or patent, unauthorized use of any trademark, trade name, or service mark, unfair competition, interference with or misappropriation or violation of any contract, proprietary or creative right, or any other injury to any person, property, or entity arising from the material data, information, or content revealed to, transmitted, processed, handled, or used by Company under this tariff, or (ii) for connecting, combining, or adapting Company's facilities with Customer's or Subscriber's apparatus or systems, or (iii) for any act or omission of the Customer or Subscriber, or (iv) for any personal injury or death of any person, or for any loss of or damage to Subscriber's or Customer's premises or any other property, whether owned by Customer, Subscriber or others, caused directly or indirectly by the installation, maintenance, location, condition, operation, failure or removal of equipment or wiring provided by the Company if not directly caused by negligence of the Company.

ISSUED: May 21, 2004

EFFECTIVE: May 21, 2004

ISSUED BY:

Moses Greenfield, CEO
232 Broadway
Brooklyn, NY 11211

FLO0400

SECTION 2 - RULES AND REGULATIONS *continued***2.5 Payment and Credit Regulations****2.5.1 Payment Arrangements**

The Customer is responsible for payment of all charges for services and equipment furnished to the Customer for transmission of calls via the Company. The Customer agrees to pay to the Company or its authorized agent any cost(s) incurred as a result of any delegation of authority resulting in the use of his or her communications equipment and/or network services which result in the placement of calls via the Company. The Customer agrees to pay the Company or its authorized agent any and all cost(s) incurred as a result of the use of the service arrangement, including calls which the Customer did not individually authorize.

All charges due by the Customer are payable to the Company or any agency duly authorized to receive such payments. Terms of payment shall be according to the rules and regulations of the agency and subject to the rules of regulatory agencies, such as the Florida PSC. Any objections to billed charges must be promptly reported to the Company or its billing agent. Adjustments to Customers' bills shall be made to the extent that circumstances exist which reasonably indicate that such changes are appropriate.

Charges for installations, service connections, moves, and rearrangements, where applicable, are payable upon demand by the Company or its authorized agent. The billing thereafter will include recurring charges and actual usage as defined in this tariff.

2.5.2 Deposits

The Company does not collect deposits from its Customers.

ISSUED: May 21, 2004

EFFECTIVE: May 21, 2004

ISSUED BY:

Moses Greenfield, CEO
232 Broadway
Brooklyn, NY 11211

FLO0400

SECTION 2 - RULES AND REGULATIONS *continued*

2.5 Payment and Credit Regulations *continued*

2.5.3 Advance Payments

For Customers whom the Company determines 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 a new advance payment may be collected for the next month.

2.5.4 Taxes

Company reserves the right to bill any and all applicable taxes in addition to normal long distance usage charges, including, but not limited to: Federal Excise Tax, State Sales Tax, Municipal Taxes, and Gross Receipts Tax. Unless otherwise specified in this tariff, such taxes will be itemized separately on Customer invoices.

2.5.5 Returned Checks

Customers will be charged \$20.00 on all checks issued to the Company which are returned due to insufficient funds. At the discretion of the Company, the insufficient funds check charge may be waived under appropriate circumstances (e.g. a bank error).

2.5.6 Late Payment Charge

A late fee of 1.5% per month will be charged on any past due balance.

ISSUED: May 21, 2004

EFFECTIVE: May 21, 2004

ISSUED BY:

Moses Greenfield, CEO
232 Broadway
Brooklyn, NY 11211

FLO0400

SECTION 2 - RULES AND REGULATIONS *continued***2.6 Refunds or Credits for Service Outages or Deficiencies****2.6.1 Interruption of Service**

Credit allowances for interruptions of service which are not due to the Carrier's testing or adjusting, to the negligence of the Customer, or to the failure of channels, equipment or communications systems provided by the Customer, are subject to the general liability provisions set forth in Section 2.4 herein. It shall be the obligation of the Customer to notify Carrier immediately of any interruption in service for which a credit allowance is desired by Customer. Before giving such notice, Customer shall ascertain that the trouble is not within his or her control or is not in wiring or equipment, if any, furnished by the Customer and connected to Carrier's terminal.

Credit allowances for interruptions of service caused by service outages or deficiencies are limited to the initial minimum period call charges for re-establishing the interrupted call.

2.6.2 Inspection, Testing and Adjustment

Upon reasonable notice, the facilities provided by the Company shall be made available to the Company for such tests and adjustments as may be deemed necessary for maintenance in a condition satisfactory to the Company. No interruption allowance will be granted for the time during which such tests and adjustments are made.

2.7 Cancellation by Customer

Customers may cancel service verbally or in writing at any time. The Company shall hold the Customer responsible for payment of all charges, including fixed fees, surcharges, etc., which accrue up to the cancellation date. Charges may be avoided by dialing another carrier's access code. In the event the Customer executes a term commitment agreement with the Company, the Customer must cancel service and terminate the agreement in accordance with the agreement terms.

ISSUED: May 21, 2004

EFFECTIVE: May 21, 2004

ISSUED BY:

Moses Greenfield, CEO
232 Broadway
Brooklyn, NY 11211

FLO0400

SECTION 2 - RULES AND REGULATIONS *continued*

2.8 Refusal or Discontinuance by Company

Dollar Phone may refuse or discontinue service under the following conditions provided that, unless otherwise stated, the Customer shall be given fifteen (15) days notice to comply with any rule or remedy any deficiency:

- 2.8.1** For non-compliance with or violation of any State, municipal, or Federal law, ordinance or regulation pertaining to telephone service.
- 2.8.2** For use of telephone service for any purpose other than that described in the application.
- 2.8.3** For neglect or refusal to provide reasonable access to Dollar Phone or its agents for the purpose of inspection and maintenance of equipment owned by Dollar Phone or its agents.
- 2.8.4** For noncompliance with or violation of Commission regulation or Dollar Phone's rules and regulations on file with the Commission, provided five (5) working days' written notice is given before termination.
- 2.8.5** For nonpayment of bills, provided that suspension or termination of service shall not be made without five (5) days written notice to the Customer, except in extreme cases. Such notice will be provided in a mailing separate from the Customer's regular monthly bill for service.
- 2.8.6** Without notice in the event of Customer or Authorized User use of equipment in such a manner as to adversely affect Dollar Phone's equipment or service to others.

ISSUED: May 21, 2004

EFFECTIVE: May 21, 2004

ISSUED BY:

Moses Greenfield, CEO
232 Broadway
Brooklyn, NY 11211

FLO0400

SECTION 2 - RULES AND REGULATIONS *continued*

2.8 Refusal or Discontinuance by Company *continued*

2.8.7 Without notice in the event of tampering with the equipment or services owned by Dollar Phone or its agents.

2.8.8 Without notice in the event of unauthorized or fraudulent use of service. Whenever service is discontinued for fraudulent use of service, Dollar Phone may, before restoring service, require the Customer to make, at his or her own expense, all changes in facilities or equipment necessary to eliminate illegal use and to pay an amount reasonably estimated as the loss in revenues resulting from such fraudulent use.

2.8.9 Without notice by reason of any order or decision of a court or other government authority having jurisdiction which prohibits Company from furnishing such services.

2.9 Use of Service

Service may be used for any lawful purpose for which it is technically suited. Customers reselling Dollar Phone 's Florida intrastate service must have a Certificate of Public Convenience and Necessity as an interexchange carrier from the Florida Public Service Commission.

2.10 Applicable Law

This tariff shall be subject to and construed in accordance with Florida law.

ISSUED: May 21, 2004

EFFECTIVE: May 21, 2004

ISSUED BY:

Moses Greenfield, CEO
232 Broadway
Brooklyn, NY 11211

FLO0400

SECTION 2 - RULES AND REGULATIONS *continued*

2.11 Tests, Pilots, Promotional Campaigns and Contests

The Company may conduct special tests or pilot programs and promotions at its discretion to demonstrate the ease of use, quality of service and to promote the sale of its services. The Company may also waive a portion or all processing fees or installation fees for winner of contests and other occasional promotional events sponsored or endorsed by the Company. From time to time the Company may waive all processing fees for a Customer.

These promotions will be approved by the FPSC with specific starting and ending dates with promotions running under no circumstances longer than 90 days in any twelve month period.

2.12 Other Rules

The Company may temporarily suspend service without notice to the Customer, by blocking traffic to certain cities or NXX exchanges, or by blocking calls using certain Personal Identification Numbers when the Company deems it necessary to take such action to prevent unlawful use of its service. The Company will restore service as soon as service can be provided without undue risk.

ISSUED: May 21, 2004

EFFECTIVE: May 21, 2004

ISSUED BY:

Moses Greenfield, CEO
232 Broadway
Brooklyn, NY 11211

FLO0400

SECTION 2 - RULES AND REGULATIONS *continued***2.13 Individual Case Basis (ICB) Arrangements****2.13.1 General Description**

Arrangements will be developed on a case-by-case basis in response to a bona fide request from a Customer or prospective Customer. The facilities utilized to provide these services are of a type normally used by the Telephone Company in furnishing its other services and shall be comparable with other Telephone Company services, and its engineering and maintenance practices. The requested service or arrangement is subject to the availability of the necessary Telephone Company personnel and capital resources.

2.13.2 Rate Regulations

Rates quoted in response to requests may be different than those specified for such services in this tariff. The customer has one-hundred and eighty (180) days after receiving the ICB rates to order the service requested at the quoted rates. The ICB rates will be made a part of this tariff.

ISSUED: May 21, 2004

EFFECTIVE: May 21, 2004

ISSUED BY:

Moses Greenfield, CEO
232 Broadway
Brooklyn, NY 11211

FLO0400

SECTION 3 - DESCRIPTION OF SERVICE

3.1 General

3.1.1 Service is offered to business and residential Customers and is available on a presubscription basis from equal access originating end offices only. Rates for service may vary by call type and/or term commitments. Usage rates, per-call service charges, monthly fees and installation charges may apply. Call timing is defined in the description for each service.

3.1.2 The Company's service is available twenty-four hours per day, seven days a week.

ISSUED: May 21, 2004

EFFECTIVE: May 21, 2004

ISSUED BY:

Moses Greenfield, CEO
232 Broadway
Brooklyn, NY 11211

FLO0400

SECTION 3 - DESCRIPTION OF SERVICE AND RATES *continued*
3.2 Calculation of Distance

Usage charges for any mileage sensitive services are based on the airline distance between the rate center locations associated with the originating and terminating points of the call.

The distance between the originating and terminating points is calculated by using the "V" and "H" coordinates of the applicable rate centers as defined by Telcordia, in the following manner:

Step 1 - Obtain the "V" and "H" coordinates for the rate center of the originating and the destination points.

Step 2 - Obtain the difference between the "V" coordinates of each of the rate centers. Obtain the difference between the "H" coordinates.

Step 3 - Square the differences obtained in Step 2.

Step 4 - Add the squares of the "V" difference and "H" difference obtained in Step 3.

Step 5 - Divide the sum of the square obtained in Step 4 by ten (10). Round to the next higher whole number if any fraction results from the division.

Step 6 - Obtain the square root of the whole number obtained in Step 5. Round to the next higher whole number if any fraction is obtained. This is the distance between the originating and terminating rate centers of the call.

Formula:

$$\sqrt{\frac{(v_1 - v_2)^2 + (h_1 - h_2)^2}{10}}$$

ISSUED: May 21, 2004

EFFECTIVE: May 21, 2004

ISSUED BY:

Moses Greenfield, CEO
232 Broadway
Brooklyn, NY 11211

FLO0400

SECTION 3 - DESCRIPTION OF SERVICE AND RATES *continued*

3.3 Timing of Calls

3.3.1 Long distance usage charges are based on the actual usage of Dollar Phone's network. Chargeable time for all calls begins when a connection is established between the calling station and the called station. Chargeable time ends when one of the parties disconnects from the call, thereby releasing the network connection.

3.3.3 Initial and additional billing increments are specified in the description for each service.

3.3.4 Calls are billed based on the rate in effect for the actual time period(s) during which the call occurs. Calls that cross rate period boundaries are billed the rates in effect in that boundary for each portion of the call.

3.3.5 Dollar Phone will not knowingly bill for incomplete calls.

3.4 Time-Of-Day Rate Periods

None of Dollar Phone's offerings are presently time-of-day sensitive.

ISSUED: May 21, 2004

EFFECTIVE: May 21, 2004

ISSUED BY:

Moses Greenfield, CEO
232 Broadway
Brooklyn, NY 11211

FLO040

SECTION 3 - DESCRIPTION OF SERVICE AND RATES *continued***3.5 Pre-Paid Calling Card Service****3.5.f Description**

- (A) Dollar Phone 's Pre-Paid Card Service is a renewable prepaid card service that allows Customers to place calls from any location. Calls are originated by dialing an access number, followed by a personal identification number in addition to the called number. Prepaid card accounts maintain an Available Usage Balance that is depleted on a real-time basis as calls are placed. Customers are notified for their remaining account balance at the beginning of each call.
- (B) For billing purposes, the initial minute and each additional minute is billed in one (1) minute increments, unless otherwise stated at purchase, and/or in the rate section of this tariff. Dollar Phone's Prepaid Card Service is available 24 hours a day, seven days a week.
- (C) Calls may originate from standard residential, business or pay telephone access lines and may terminate to any interstate or intrastate location. The number of available cards may be subject to technical limitation. Cards will be offered to Customers on a first come, first served basis.

3.5.2 Terms and Conditions of Service

- (A) Calls to 500, 700, 900 and 976 numbers and calls requiring operator assistance and quotation of time and charges cannot be completed using the Prepaid Card. Air to ground and high seas service may not be completed. Calls may not be completed using rotary telephone service.
- (B) A Customer's call will be interrupted with an announcement when the balance is about to be depleted. Such announcement will occur before the balance will be depleted.
- (C) Calls in progress will be terminated by the Company if the balance on the Prepaid Card is insufficient to continue the call. Customer's who purchase renewable prepaid cards may renew their card balances. Card renewals may take up to one (1) business day to process.

ISSUED: May 21, 2004

EFFECTIVE: May 21, 2004

ISSUED BY:

Moses Greenfield, CEO
232 Broadway
Brooklyn, NY 11211

FLO0400

SECTION 3 - DESCRIPTION OF SERVICE AND RATES *continued***3.5 Pre-Paid Calling Card *continued*****3.5.3 All In One Card**

The All In One Card is sold directly by Dollar Phone for Customer use. The card is available in increments of \$5, \$10, \$20, \$25, \$50, \$100 and \$200.

3.5.4 Sponsor Cards

The Dollar Phone Pre-Paid Card Sponsor Program is offered to organizations or commercial entities for distribution to their members, patrons or customers. The marketing vehicle and expiration period is selected by the Sponsor upon joint agreement between the Company and the Sponsor. The Sponsor is responsible for obtaining all necessary permissions for the use of any trade mark, trade name, service mark or other image on the card. The Sponsor may distribute the Carrier's debit card accounts at reduced rates or free of charge to end users for promotional purposes. At the option of the Sponsor, these cards may not be replenishable. The Company reserves the right to approve or reject any image and to specify the customer information language and use of the Carrier's trade mark, trade name, service mark or other image on the card.

ISSUED: May 21, 2004

EFFECTIVE: May 21, 2004

ISSUED BY:

Moses Greenfield, CEO
232 Broadway
Brooklyn, NY 11211

FLO0400

SECTION 3 - DESCRIPTION OF SERVICE AND RATES *continued*

3.6 Directory Assistance

Dollar Phone does not offer directory assistance services at this time.

3.7 Public Telephone Surcharge

In order to recover the Company's expenses to comply with the FCC's pay telephone compensation plan effective on October 7, 1997 (FCC 97-371), an undiscountable per call charge is applicable to all interstate, intrastate, and international calls that originate from any domestic pay telephone used to access Dollar Phone services. This surcharge, which is in addition to standard tariffed usage charges and any applicable service charges and surcharges associated with Dollar Phone service, applies for the use of the instrument used to access Dollar Phone service and is unrelated to the Dollar Phone service accessed from the pay telephone.

Pay telephones include coin-operated and coinless phones owned by local telephone companies, independent companies and other interexchange carriers. The Public Pay Telephone Surcharge applies to the initial completed call and any reoriginated call (e.g., using the "#" symbol). The Public Pay Telephone Surcharge does not apply to calls placed from pay telephones at which the Customer pays for service by inserting coins during the progress of the call.

Whenever possible, the Public Pay Telephone Surcharge will appear on the same invoice containing the usage charges for the surcharged call. In cases where proper pay telephone coding digits are not transmitted to the Company prior to completion of a call, the Public Pay Telephone Surcharge may be billed on a subsequent invoice after the Company has obtained information from a carrier that the originating station is an eligible pay telephone.

ISSUED: May 21, 2004

EFFECTIVE: May 21, 2004

ISSUED BY:

Moses Greenfield, CEO
232 Broadway
Brooklyn, NY 11211

FLO0400

SECTION 3 - DESCRIPTION OF SERVICE AND RATES *continued*

3.8 Intrastate Operator Services

Dollar Phone does not offer intrastate operator services at this time.

3.9 Dial Around Service

Dollar Phone does not offer Dial Around Service at this time.

ISSUED: May 21, 2004

EFFECTIVE: May 21, 2004

ISSUED BY:

Moses Greenfield, CEO
232 Broadway
Brooklyn, NY 11211

FLO00409

SECTION 4 - RATES

4.1 General

Each Customer is charged individually for each call placed through the Company. Charges may vary by service offering and/or call duration.

Dollar Phone services are not time-of-day sensitive. The company does not provide for holiday discounts.

ISSUED: May 21, 2004

EFFECTIVE: May 21, 2004

ISSUED BY:

Moses Greenfield, CEO
232 Broadway
Brooklyn, NY 11211

FLO0400

SECTION 4 - RATES *continued***4.2 Exemptions and Special Rates****4.2.1 Discounts for Hearing Impaired Customers**

A telephone toll message which is communicated using a telecommunications device for the deaf (TDD) by properly certified hearing or speech impaired persons or properly certified business establishments or individuals equipped with TDDs for communicating with hearing or speech impaired persons will receive, upon request, credit on charges for certain intrastate toll calls placed between TDDs. Discounts do not apply to surcharges or per call add-on charges for operator services when the call is placed by a method that would normally incur the surcharge.

- A. The credit to be given on a subsequent bill for such calls placed between TDDs will be equal to applying the evening rate during business day hours and the night/weekend rate during the evening rate period.
- B. The credit to be given on a subsequent bill for calls placed with the assistance of the relay center will be equal to 50% of the rate for the applicable rate period. If either party is both hearing and visually impaired, the call shall be discounted at 60% of the applicable rate.

4.2.2 Emergency Call Exemptions

The following calls are exempted from all charges: Emergency calls to recognizable authorized civil agencies including police, fire, ambulance, bomb squad and poison control. Dollar Phone will only handle these calls if the caller dials all of the digits to route and bill the call. Credit will be given for any billed charges pursuant to this exemption on a subsequent bill after verified notification by the billed Customer within thirty (30) days of billing.

ISSUED: May 21, 2004

EFFECTIVE: May 21, 2004

ISSUED BY:

Moses Greenfield, CEO
232 Broadway
Brooklyn, NY 11211

FLO0400

SECTION 4.0 - RATES *continued*

4.2 Exemptions and Special Rates, (Cont'd)

4.2.3 Operator Assistance for Handicapped Persons

Operator station surcharges will be waived for operator assistance to a caller who identifies him or herself as being handicapped and unable to dial the call because of the handicap.

4.2.4 Directory Assistance for Handicapped Persons

Pursuant to FPSC rules and regulations, the Company will not charge for the first 50 phone calls made to directory assistance by handicapped Customers.

ISSUED: May 21, 2004

EFFECTIVE: May 21, 2004

ISSUED BY:

Moses Greenfield, CEO
232 Broadway
Brooklyn, NY 11211

FLO0400

SECTION 4.0 - RATES *continued*

4.3 Pre-Paid Calling Card

4.3.f All In One Card

	<u>Maximum Rate</u>	<u>Per Minute Rate</u>
Initial Minute	\$0.85	\$0.135
Each Additional Minute	\$0.85	\$0.35
Service Fee	50%	25%

4.3.2 Sponsor Cards

	<u>Maximum Rate</u>	<u>Per Minute Rate</u>
Initial Minute	\$0.85	\$0.135
Each Additional Minute	\$0.85	\$0.35
Service Fee	50%	25%

4.4 Public Telephone Surcharge

Rate per Call: \$0.99

ISSUED: May 21, 2004

EFFECTIVE: May 21, 2004

ISSUED BY:

Moses Greenfield, CEO
232 Broadway
Brooklyn, NY 11211

FLO0400