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Via Overnight Delivery

March 23, 2005

Ms. Beth Salak, Director of Competitive Markets and Enforcement
Tariff/Price List Administration
Florida Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, FL 32399

RE: U.S. Telecom Long Distance, Inc. - Florida P.S.C. Tariff No. 1 Revisions

Dear Mr. D'Haeseleer:

Enclosed for incorporation into U.S. Telecom Long Distance, Inc.'s ("Company") Florida Interexchange Tariff, Florida P.S.C. Tariff No. 1, are an original and two (2) copies of revised and new original Sheet Nos. 2, 5, 6, 7, 8, 14, 16, 16.1, 17, 21.1, 21.2 and 24.1 – 24.5. With these revisions, the Company has: 1) clarified the minimum service period for its services; 2) added information for ordering and changing services; 3) clarified customer procedures for canceling service; 4) added defined terms; 5) revised service descriptions for clarity; and 6) introduced new residential calling plans. The Company respectfully requests that these revisions be deemed effective March 25, 2005.

Please acknowledge receipt of this filing by date stamping and returning the additional copy of the transmittal letter and tariff pages in the self-addressed, postage-paid envelope enclosed for this purpose.

Questions regarding this filing may be directed to me at the telephone and facsimile numbers listed above or via electronic mail at sklinzman@millerisar.com.

Sincerely,

MILLER ISAR, INC.


Stacey A. Klinzman
Director of Regulatory Compliance

cc: Robert Young, U.S. Telecom Long Distance, Inc.

DOCUMENT NUMBER - DATE
02896 MAR 24 05
FPSC-COMMISSION CLERK

CHECK SHEET

The below listed sheets of this tariff are effective as of the date shown at the bottom of the respective sheet(s). (T)

<u>SHEET</u>	<u>REVISION</u>	<u>SHEET</u>	<u>REVISION</u>
1	First Revised	18	Original
2	Sixth Revised*	19	Original
3	First Revised	20	Original
4	Original	21	First Revised
5	First Revised*	21.1	First Revised*
6	Second Revised*	21.2	Original*
7	Second Revised*	22	First Revised
8	Second Revised*	23	First Revised
9	Original	24	First Revised
10	Original	24.1	Third Revised*
11	Original	24.2	Fourth Revised*
12	Original	24.3	Second Revised*
13	Original	24.4	Second Revised*
14	Second Revised*	24.5	Original*
15	Original	25	Original
16	First Revised*	26	Original
16.1	Original*	27	First Revised
17	Second Revised*	28	Original
		29	Original

Issued: March 24, 2005

Effective Date:

Issued By:

Robert Young
 President

U.S. Telecom Long Distance, Inc.
 3960 Howard Hughes Parkway, Fifth Floor #5001F
 Las Vegas, Nevada 89109
 (888) 299-6618

TARIFF FORMAT

- A. **Sheet Numbering** - Sheet numbers appear in the upper right corner of the sheet. Sheets are numbered sequentially. However, occasionally, 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 Commission. For example, the 4th revised Sheet 14 cancels the 3rd Revised Sheet 14. Because of various suspension periods, deferrals, etc. the Commission follows in their tariff approval process, the most current sheet number on file with the Commission is not always the sheet in effect. Consult the Check Sheet for the sheet currently in effect.
- C. **Paragraph Numbering Sequence** - There are four levels of paragraph coding. Each level of code is subservient to its next higher level:
 - ?
 - 2.1.
 - 2.1.1.
 - 2.1.1.A.
 - 2.1.1.A.1.
- D. **Check Sheets** - When a tariff filing is made with the Commission, an updated Check Sheet accompanies the tariff filing. The Check Sheet lists the sheets contained in the tariff with a cross reference to the current revision number. When new sheets are added, the Check Sheet is changed to reflect the revision. All revisions made in a given filing are designated by an asterisk (*). There will be no other symbols used on this sheet if these are the only changes made to it (i.e., the format, etc., remains the same, just revised revision levels on some sheets). The tariff user should refer to the latest Check Sheet to find if a particular sheet is the most current on file with the Commission.

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APPLICATION OF TARIFF

This tariff contains the rates applicable to the provision of specialized intrastate resale common carrier telecommunications services by U.S. Telecom Long Distance, Inc. between various locations within the State of Florida.

All services are interstate offerings. Intrastate service is an add-on service available only if customer subscribes to the Company's interstate offerings.

GENERAL INFORMATION REGARDING ORDERING, CHANGING AND TERMINATING SERVICE

(N)

U.S. Telecom Long Distance, Inc. offers resold interexchange telecommunications services to commercial and residential customers throughout Florida utilizing the network of one or more underlying carriers. The Company's long-distance rate plans may be offered independent of one another, or in combination, and differ from one another by monthly calling volume and billing increments. Customers may Presubscribe to the Company's services by contacting the Company's Customer Service Department at (888) 798-0061 and undergoing the Local Exchange Carrier PIC change process. Customers also may Subscribe to the Company's services by contacting the Company directly without undergoing the Local Exchange Carrier PIC change process. To cancel service, Customers must contact the Company and request that all Subscribed and Presubscribed services are cancelled. The minimum service period for all services is one month, thirty (30) days. Customers who cancel service prior to the completion of the minimum service period will be billed all monthly recurring charges. Specific product descriptions are contained in Section 3 of this tariff, beginning on Sheet No. 21 and Rates and Charges are contained in Section 4 of this tariff, beginning on Sheet No. 22. Specific terms and conditions of service are located in Section 2 of this tariff, beginning on Sheet No. 9. In addition to the Company's tariffed service rates, Customers are responsible for payment of all taxes and surcharges applicable to service provision in the State of Florida.

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SECTION 1 - TECHNICAL TERMS AND ABBREVIATIONS

Account Code:

A numerical code, one or more of which are available to a customer to enable identification of individual users or groups of users on an account and to allocate costs of service accordingly.

Called Station:

The terminating point of a call (i.e., the called number).

Calling Card:

A card issued by Company containing such account numbers assigned to its Customer, which enables the charges for calls made to be properly billed on a pre-arranged basis.

Company:

U.S. Telecom Long Distance, Inc. ("U.S. Telecom")

Commission:

Florida Public Service Commission

Customer:

The person, firm, corporation or other entity which orders or uses service and is responsible for payment of charges and compliance with tariff regulation.

Disconnect or Disconnection:

The termination of a circuit connection between the Originating Station and the Called Station or the Company's operator.

Intrastate Connection Fee:

A monthly service charge as set forth below will be applied to Customers to recover the costs charged by the local telephone company to carry your U.S. Telecom in-state long distance calls over its lines.

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*****Text located on this sheet moved from Sheet No. 8*****

Issued: March 24, 2005

Effective Date:

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SECTION 1 - TECHNICAL TERMS AND ABBREVIATIONS, Continued

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Measured Service:

The provision of long distance measured time communications telephone service to customers who access the Company's service at its contracted interexchange carriers' switching and call processing equipment by means of access facilities obtained from local exchange common carrier(s). Company contacted interexchange carrier is responsible for arranging the access lines.

Monthly Bill Statement Fee:

The monthly fee applied to Customers when they receive their long distance charges as part of their local telephone company bills.

Monthly Service Fee:

The monthly fee applied to Customers for account maintenance.

Point of Presence:

The point of physical interconnection between the local exchange company's local network and the interexchange carrier's network ("POP").

Presubscribe or Presubscription:

The Customer's order for U.S. Telecom's calling services through the Company, which involves the Local Exchange Carrier PIC change process.

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Subscribe or Subscription:

The Customer's order for U.S. Telecom's calling services directly through the Company and not involving the Local Exchange Carrier PIC change process.

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Subscriber:

See "Customer" definition.

*****Text from this sheet moved to Sheet No. 7*****

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SECTION 2 - RULES AND REGULATIONS, Continued

2.5. INTERRUPTION OF SERVICE

2.5.1. Credit allowance for interruptions of service which are not due to Company's testing or adjusting, to the negligence of the Customer, or to the failure of channels, equipment and/or communications equipment 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 Company of any interruptions of service. Before giving such notice, the Customer shall ascertain that the trouble is not being caused by any action or omission of the Customer, not within the Customer's control.

2.5.2. No credit allowances will be allowed for an interruption of services for continuous duration of less than two hours.

2.5.3. The subscriber shall be credited for an interruption of two (2) hours or more at the rate of 1/160th for each hour over two (2) such hours of interruption up to a maximum of 6/160th multiplied by the average monthly usage bill of the Customer. If service is activated for less than one (1) month, the monthly usage amount shall be determined by extending the actual usage for the days of service to thirty (30) days.

2.6. RESTORATION OF SERVICE

2.6.1. The use and restoration of service in emergencies shall be in accordance with part 64, Subpart D of the Federal Communications Commission's Rules and Regulations which specifies the priority system for such activities.

2.6.2. A reconnection fee of \$30.00 per occurrence is charged when service is re-established for Customers who had been disconnected for non-payment.

2.7. MINIMUM SERVICE PERIOD

The minimum service period for all services, unless otherwise stated is one month. Service retained for less than the minimum service period will be billed for a full month of service.

For minimum service periods less than one month, except those involving the minimum billing period, the monthly recurring charge is prorated and a bill rendered for the actual days in service.

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SECTION 2 - RULES AND REGULATIONS, Continued

2.9. BILLING DISPUTES, Continued

2.9.2. Continued

- A. First, the Customer may request, and the Company will perform, an in-depth review of the disputed amount. (The undisputed portion and subsequent bills must be paid on a timely basis or the service may be subject to disconnection).
- B. Second, if there is still disagreement about the disputed amount after the investigation and review by a manager of the Company, the Customer may appeal to the Florida Public Service Commission's Division of Consumer Affairs for its investigation and decision. The address of the Commission is:

Florida Public Service Commission
 Division of Consumer Affairs
 2540 Shumard Oak Boulevard
 Betty Easley Building
 Tallahassee, Florida 32399-0850

Telephone: (904) 413-6100
 Telephone: (800) 342-3552 (toll free)

services bundled with casual calling, travel card and other Subscribed services as set forth in this Tariff.

Company's Customer service Department and notify the Company of the Customer's desire to terminate all services, whether Presubscribed or Subscribed. Cancellation by

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SECTION 2 - RULES AND REGULATIONS, Continued

2.10. CANCELLATION BY CUSTOMER, Continued

2.10.3 The Customer will remain responsible to pay for all monthly fees and charges incurred through the date that the Customer first directly notifies the Company of his or her desire to cancel Presubscribed and Subscribed service(s). Failure to cancel all services will result in the imposition of a monthly fees and charges for the services not cancelled. (T)

2.10.4 If a Customer either voluntarily cancels their services with the Company or if the Company cancels the Customer's Presubscribed long distance services for any reason set forth in this Tariff, the Company will have no obligation whatsoever to assist the Customer in any respect in switching from the Company to another carrier. (T)

(T) 2.10.5. Any non-recoverable cost of company expenditures shall be borne by the Customer if: (M)

A. The Customer orders service requiring special facilities dedicated to the Customer's use and then cancels the order before such service begins, before completion of the minimum period or before completion of some period mutually agreed with the Customer for the non-recoverable portions of expenditures; or

B. Liabilities are incurred expressly on behalf of the customer by Company and not fully reimbursed by installation and monthly charges; and

C. Based on an order for service and construction has either begun or has been completed, but no service provided. (M)

*****Text located on this sheet moved from Sheet No. 17*****

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SECTION 2 - RULES AND REGULATIONS, Continued

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2.11. CANCELLATION BY COMPANY

- 2.11.1. Company reserves the right to immediately discontinue furnishing the service to customers without incurring liability:
- A. In the event of a condition determined to be hazardous or threatening to the Customer, to other customers of the utility, to the utilities equipment, to the public or to employees of the utility; or
 - B. By reason of any order or decision of a court or any other governmental authority which prohibits the Company from furnishing such service; or
 - C. If the Company deems such refusal necessary to protect itself or third parties against fraud or to otherwise protect its personnel, agents, facilities or services without notice; or
 - D. For unlawful use of the service or use of the service for unlawful purposes; or
 - E. If the Customer provides false information to the Company regarding the Customer's identity, address, credit-worthiness, past, current or planned use of Company's services.
 - F. For continued use of foul or profane language directed to Company personnel or other Customers of the Company.

*****Text from this sheet moved to Sheet No. 16.1*****

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SECTION 3 - DESCRIPTION OF SERVICE, Continued

3.3. U.S. TELECOM TELECOMMUNICATIONS SERVICES

3.3.1. Company provides switched access, incumbent local exchange carrier-billed telecommunications services which allow commercial and residential Customers to establish a communications path between two stations by using uniform dialing plans. Services may be either Presubscribed or Subscribed. The minimum service period for all services is one (1) month (30 days).

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3.3.2 Commercial Long Distance Service - Switched

A. "1 Plus" Commercial Long Distance Service - Switched is a switched access service, offering commercial users outbound interLATA "1 plus" long distance telecommunications services from points originating and terminating within the State of Florida.

3.3.3 Residential Long Distance Service - Switched

U.S. Telecom's intrastate Residential Long Distance Service – Switched is provided to Customers who also have Presubscribed to the Company's interstate Residential Long Distance Service – Switched. Presubscribed service is bundled with the Company's Calling Card, Casual Dialing and other Subscribed Services as set forth in this Tariff.

A. 1 "Plus" Residential Long Distance Service - Switched is a switched access service, offering residential users interLATA and/or intraLATA outbound "1 plus" long distance telecommunications services from points originating and terminating within the State of Florida. The minimum service period for all services is one (1) month (30 days).

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*****Text from this sheet moved to Sheet No. 21.2*****

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SECTION 3 - DESCRIPTION OF SERVICE, Continued

3.3. U.S. TELECOM TELECOMMUNICATIONS SERVICES, Continued

3.3.3 Residential Long Distance Service - Switched, Continued

- B. Residential Casual Calling Service – is a switched service permitting Customers access to casual calling via the Company’s Carrier Identification Codes (CIC), 101-8787 or 1010-444. Customers must register all applicable telephone numbers with the Company to subscribe to this service. The minimum service period for all services is one (1) month (30 days). (N)
- C. Residential Calling Card Service permits residential Customers to charge a principal location for interLATA and intraLATA long distance calls placed while the caller is away from the principal location. The Customer may place calls from any dual tone multi-frequency phone in the United States by dialing a toll free number and entering a personal identification code, followed by the desired telephone number. Calling Card calls appear on the Customer’s monthly long-distance bill. The minimum service period is one (1) month (30 days). (T)(M)

*****Text located on this sheet moved from Sheet No. 21.1*****

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SECTION 4 - RATES AND CHARGES, Continued

4.1. SERVICE CHARGES. Continued

4.1.2. Residential Rates

A. U.S. Telecom Basic Residential Calling Card Service

Access Charge, per call	\$1.25
Rate per minute, all time periods	\$0.18

A surcharge is added to Customer bills when calling card calls are place using pay telephones. The pay telephone surcharge is in addition to the calling card service per call access charge and per minute rate.

Pay telephone access charge	\$0.35
Monthly Service Fee:	\$3.86
Monthly Bill Statement Fee:	\$1.98
Monthly Intrastate Connection Fee:	\$1.88

(D)

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SECTION 4 - RATES AND CHARGES, Continued

4.1. SERVICE CHARGES, Continued

4.1.2. Residential Rates, Continued

B. "1 Plus" Residential Long Distance Service – Switched

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1. U.S. Telecom 10 Minute Plan

Customers who subscribe to the Company's 10 Minute Plan will receive 10 minutes of intrastate interLATA, and interstate long distance calling per month for a flat fee. Minutes are not carried forward. All additional minutes used are billed at a per-minute rate. Service will begin on the first day of the month after the date of subscription. Customers who cancel service prior to the end of a month will be billed the monthly recurring charge. The Company's 10 Minute Plan is offered only to Customers who have previously subscribed to the Company's intrastate long distance service and have cancelled that service. The following fees and charges apply:

Monthly recurring charge, 10 Minutes of Intrastate and Interstate long distance calling, per month	\$1.65
Per minute rate, all intrastate and interstate minutes over 10	\$0.16

2. U.S. Telecom Half Hour Value Plan

Customers who subscribe to U.S. Telecom's Half Hour Value Plan receive 30 minutes of intrastate interLATA, and interstate long distance calling per month for a flat fee. Minutes are not carried forward. All additional minutes used are billed at a per-minute rate. Service will begin on the first day of the month after the date of subscription. Customers who cancel service prior to the end of a month will be billed for all monthly recurring fees and charges. The following fees and charges apply:

Monthly recurring charge, 30 minutes of intrastate and interstate long distance calling per month	\$2.95
Per minute rate, all intrastate and interstate long distance minutes over 30	\$0.14

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SECTION 4 - RATES AND CHARGES, Continued

4.1. SERVICE CHARGES, Continued

4.1.2. Residential Rates, Continued

B. "1 Plus" Residential Long Distance Service – Switched, Continued

(T)

3. U.S. Telecom 10 Minute Total Value Plan

(N)

Customers who subscribe to the Company's 10 Minute Total Value Plan will receive 10 minutes of intrastate interLATA and intraLATA and interstate long distance calling per month for a flat fee. Minutes are not carried forward. All additional minutes used are billed at a per-minute rate. Service will begin on the first day of the month after the date of subscription. Customers who cancel service prior to the end of a month will be billed the monthly recurring charge. The Company's 10 Minute Plan is offered only to Customers who have previously subscribed to the Company's intrastate long distance service and have cancelled that service. The following fees and charges apply:

Monthly recurring charge, 10 Minutes of	
Intrastate and Interstate long distance calling, per month	\$3.65
Per minute rate, all intrastate and interstate minutes over 10	\$0.16

4. U. S. Telecom Total Value Half Hour Plan

Customers who subscribe to U.S. Telecom's Total Value Half Hour Value Plan receive 30 minutes of intrastate interLATA and intraLATA and interstate long distance calling per month for a flat fee. Minutes are not carried forward. All additional minutes used are billed at a per-minute rate. Service will begin on the first day of the month after the date of subscription. Customers who cancel service prior to the end of a month will be billed for all monthly recurring fees and charges. The following fees and charges apply:

Monthly recurring charge, 30 minutes of	
intrastate and interstate long distance calling per month	\$4.95
Per minute rate, all intrastate and interstate long distance minutes over 30	\$0.14

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SECTION 4 - RATES AND CHARGES, Continued

4.1. SERVICE CHARGES, Continued

(T)

4.1.2. Residential Rates, Continued

(T)

C. Residential Casual Calling Service

(N)

1. Basic 10 Minute Casual Calling Plan

Customers who subscribe to the Company's Basic 10 Minute Casual Calling Plan receive 10 minutes of intrastate interLATA, and interstate long distance casual calling per month for a flat fee. Minutes are not carried forward. All additional minutes used are billed at a per-minute rate. To subscribe, the Customer must contact the Company to register all applicable telephone numbers. The minimum service period is one (1) month (30 days). Service will begin on the first day of the month after the date of subscription. Customers who cancel service prior to the end of a month will be billed the monthly recurring charge. To access the Company's casual calling service, the Customer must dial either of the following Company Carrier Identification Codes (CIC), 101-8787 or 1010-444.

Monthly recurring charge, 10 Minutes of Intrastate and Interstate long distance calling, per month	\$3.65
Per minute rate, all intrastate and interstate minutes over 10	\$0.16

The monthly fees set forth above are billed only to Customers who are no longer Presubscribed to the Company's intrastate and interstate long distance services.

(N)

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SECTION 4 - RATES AND CHARGES, Continued

4.1. SERVICE CHARGES, Continued

4.1.2. Residential Rates, Continued

C. Residential Casual Calling Service, Continued

2. Basic Half Hour Casual Calling Plan

Customers who subscribe to the Company's Basic Half Hour Casual Calling Plan receive 30 minutes of intrastate interLATA, and interstate long distance casual calling per month for a flat fee. Minutes are not carried forward. All additional minutes used are billed at a per-minute rate. To subscribe, the Customer must contact the Company to register all applicable telephone numbers. The minimum service period is one (1) month (30 days). Service will begin on the first day of the month after the date of subscription. Customers who cancel service prior to the end of a month will be billed the monthly recurring charge. To access the Company's casual calling service, the Customer must dial either of the following Company Carrier Identification Codes (CIC), 101-8787 or 1010-444.

Monthly recurring charge, 30 minutes of intrastate and interstate casual calling per month	\$2.95
Per minute rate, all intrastate and interstate long distance minutes over 30	\$0.14

The monthly fees set forth above are billed only to Customers who are no longer Presubscribed to the Company's intrastate and interstate long distance services.

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