

EARLY, LENNON, CROCKER & BARTOSIEWICZ, P.L.C.

ATTORNEYS AT LAW

900 COMERICA BUILDING
KALAMAZOO, MICHIGAN 49007-4752
TELEPHONE (269) 381-8844
FAX (269) 381-8822

GEORGE H. LENNON
DAVID G. CROCKER
MICHAEL D. O'CONNOR
HAROLD E. FISCHER, JR.
LAWRENCE M. BRENTON
GORDON C. MILLER
GARY P. BARTOSIEWICZ
BLAKE D. CROCKER

ROBERT M. TAYLOR
RON W. KIMBREL
PATRICK D. CROCKER
THOMAS A. BIRKHOLOD
RUSSELL B. BAUGH
ANDREW J. VORBRICH
TYREN R. CUDNEY
STEVEN M. BROWN

OF COUNSEL
JOHN T. PETERS, JR.

THOMPSON BENNETT
(1912-2004)
VINCENT T. EARLY
(1922-2001)
JOSEPH J. BURGIE
(1926-1992)

April 5, 2006

Blanca Bayó
Florida Public Service Commission
Capital Circle Office Center
2540 Shumard Oak Blvd.
Tallahassee, FL 32399-0850

060325-71

Re: ACCERIS MANAGEMENT AND ACQUISITION LLC
D/B/A ACCERIS COMMUNICATIONS
D/B/A WORLDXCHANGE

Dear Ms. Bayó:

On June 22, 2005, the Florida Public Service Commission ("Commission") authorized Acceris Management and Acquisition LLC ("Company") to provide resold interexchange telecommunications services. With Commission approval, the Company intends to transact business within Florida under the assumed names of ACCERIS COMMUNICATIONS and WORLDXCHANGE, in addition to the corporate name, ACCERIS MANAGEMENT AND ACQUISITION, LLC.

Enclosed please find an original and six (6) copies of the following:

- Exhibit A: Evidence from the Florida Department of State, Division of Corporations, giving the Company authority to use the Fictitious Names, ACCERIS COMMUNICATIONS and WORLDXCHANGE.
- Exhibit B: The Company's revised Florida Tariff No. 1 reflecting the new fictitious names. The tariff also updates the CEO, principal company address, increases rates for some service offerings, adds a minimum late payment fee, and adds some monthly recurring fees and low usage fees. Attachment 1 indicates revisions made. With these exceptions the tariff remains unchanged.

We hereby respectfully request that this tariff replace the original FL PSC Tariff No. 1 in its entirety.

Enclosed is an exact duplicate of this filing, please stamp the duplicate and return same in the self-addressed, stamped envelope.

Should you have any questions, please contact the undersigned at (269) 381-8844 or pcrocker@earlylennon.com.

Very truly yours,

EARLY, LENNON, CROCKER & BARTOSIEWICZ, P.L.C.



Patrick D. Crocker
PDC/pas

DOCUMENT NUMBER-DATE

03105 APR-6 06

FPSC-COMMISSION CLERK

ATTACHMENT 1

INTEREXCHANGE SERVICES TARIFF REVISIONS

Issuer of Tariff: Jessica Newman, CEO

New principal address: Acceris Management and Acquisition, LLC
9775 Businesspark Ave
San Diego, CA 92131

New DBA's ACCERIS COMMUNICATIONS
WORLDXCHANGE

Tariff Revisions:

<u>Section</u>	<u>Sheet Number</u>	<u>Revision Number</u>	<u>Revision Made</u>
Title Sheet	1	1 st	Changes principal office address and toll free number
Check Sheet	3	1 st	New or revised sheets
2.13	17	1 st	Revises late fee
3.2	19	1 st	Changes inquiries and complaint address
4 A.	22	1 st	Increases rates
4 B.	24	1 st	Increases rates and adds new low usage fee
4 D.	28	1 st	Increases rates
4 E.	29	1 st	Increases rates
4 F.	30	1 st	Increases rates
4 G.	31	1 st	Increases rates
4 H.	32	1 st	Increases rates
4 I.	33	1 st	Increases rates and adds new low usage fee
4 J.	34	1 st	Increases rates
4 L.	37	1 st	Increases rates
4 M.	38	1 st	Increases rates
4 N.	39	1 st	Increases rates
4 O.	40	1 st	Increases rates
4 P.	41	1 st	Increases rates and adds new low usage fee
4 Q.	42	1 st	Increases rates
4 S.	45	1 st	Increases directory assistance rates
4.3	46	1 st	Increases directory assistance rates.
5.1	47	1 st	Increases rates
5.2	49-50	1 st	Increases rates and adds new low usage fee
5.3	51	1 st	Increases rates
5.14	62	1 st	Increases rates

EXHIBIT A

Registration of Fictitious Name



FLORIDA DEPARTMENT OF STATE
Division of Corporations

February 10, 2006

ACCERIS COMMUNICATIONS
60 SOUTH 6TH STREET
SUITE 2535
MINNEAPOLIS, MN 55402

Subject: **ACCERIS COMMUNICATIONS**

REGISTRATION NUMBER: **G06040900027**

This will acknowledge the filing of the above fictitious name registration which was registered on February 9, 2006. This registration gives no rights to ownership of the name.

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

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

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

Reinstatement Section
Division of Corporations

Letter No. 006A00009779

P.O. BOX 6327 -Tallahassee, Florida 32314

APPLICATION FOR REGISTRATION OF FICTITIOUS NAME

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

06 FEB -9 2:12 PM
STATE OF FLORIDA
DEPARTMENT OF REVENUE

Section 1

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

60 South 6th Street, Suite 2535
Mailing Address of Business
Minneapolis, MN 55402

City _____ State _____ Zip Code _____

3. Florida County of principal place of business: _____
multiple
(see instructions if more than one county)

4. FEI Number: 20-2855923

This space for office use only

Section 2

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

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

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

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

1. Acceris Management and Acquisition LLC
Entity Name
60 South 6th Street, Suite 2535
Address
Minneapolis MN 55402
City _____ State _____ Zip Code _____
Florida Registration Number M05000003575
FEI Number: 20-2855923
 Applied for Not Applicable

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

Section 3

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

Signature of Owner _____ Date _____
Phone Number: _____

Signature of Owner _____ Date _____
Phone Number: _____

CRJE001B (1/02)

Section 4

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

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

Laura C. Carlson 1/30/06
Signature of Owner _____ Date _____
Manager

Mark the applicable boxes Certificate of Status — \$10 Certified Copy — \$30
FILING FEE: \$50



FLORIDA DEPARTMENT OF STATE
Division of Corporations

February 10, 2006

WORLDXCHANGE
60 SOUTH 6TH STREET
SUITE 2535
MINNEAPOLIS, MN 55402

Subject: **WORLDXCHANGE**

REGISTRATION NUMBER: **G06040900028**

This will acknowledge the filing of the above fictitious name registration which was registered on February 9, 2006. This registration gives no rights to ownership of the name.

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

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

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

Reinstatement Section
Division of Corporations

Letter No. 906A00009779

P.O. BOX 6327 -Tallahassee, Florida 32314

APPLICATION FOR REGISTRATION OF FICTITIOUS NAME

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

FILED
06 FEB -9 10 3:44
JIM [unclear]

Section 1

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

60 South 6th Street, Suite 2535

Mailing Address of Business
Minneapolis, MN 55402

City State Zip Code

3. Florida County of principal place of business: _____
multiple
(see instructions if more than one county)

4. FEI Number: 20-2855923

This space for office use only

Section 2

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

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

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

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

1. Acceris Management and Acquisition LLC
Entity Name
60 South 6th Street, Suite 2535
Address
Minneapolis MN 55402
City State Zip Code
Florida Registration Number M05000003575
FEI Number: 20-2855923
 Applied for Not Applicable

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

Section 3

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

Laura C. Carlson 1/30/16
Signature of Owner Manager Date

Phone Number: _____

CR4E001B (1/02)

Section 4

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

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

Signature of Owner Date Signature of Owner Date

Mark the applicable boxes Certificate of Status — \$10 Certified Copy — \$30
FILING FEE: \$50

EXHIBIT B

Tariff

ACCERIS MANAGEMENT AND ACQUISITION LLC
D/B/A ACCERIS COMMUNICATIONS
D/B/A WORLDXCHANGE

FL PSC Tariff No. 1
1st Revised Sheet No. 1 (T)
Replacing Original Sheet No. 1 (T)

TITLE SHEET

FLORIDA TELECOMMUNICATIONS TARIFF

This tariff contains the descriptions, regulations, and rates applicable to the furnishing of service and facilities for telecommunications services furnished by ACCERIS MANAGEMENT AND ACQUISITION LLC., d/b/a ACCERIS COMMUNICATIONS d/b/a WORLDXCHANGE with principal offices located at 9775 Businesspark Ave, San Diego, CA 92131. The Company's telephone number is (800) 569-8700. This tariff applies for services furnished within the State of Florida and is on file with the Florida Public Service Commission. The Commission is located at 2540 Shumard Oak Boulevard, Tallahassee, Florida 32399-0850. Copies may be inspected, during normal business hours, at the company's principal place of business located at the address mentioned above.

(T)
(T)

Issued: April 6, 2006

Effective: April 7, 2006

Issued by: Jessica Newman, CEO
ACCERIS MANAGEMENT AND ACQUISITION, LLC
D/B/A ACCERIS COMMUNICATIONS
D/B/A WORLDXCHANGE
9775 Businesspark Ave
San Diego, CA 92131

(T)
(T)

CONCURRING, CONNECTING, OR OTHER PARTICIPATING CARRIERS

1. Concurring Carriers - None
2. Connecting Carriers - None
3. Other Participating Carriers - None

Issued: April 6, 2006

Effective: April 7, 2006

Issued by: Jessica Newman, CEO
ACCERIS MANAGEMENT AND ACQUISITION, LLC
D/B/A ACCERIS COMMUNICATIONS
D/B/A WORLDXCHANGE
9775 Businesspark Ave
San Diego, CA 92131

(T)
(T)

CHECK SHEET

The Sheets of this tariff are effective as of the date shown at the bottom of the respective sheet(s). 1st* and revised sheets as named below comprise all changes from the 1st* tariff and are currently in effect as of the date on the bottom of this sheet.

<u>SHEET</u>	<u>REVISION</u>	<u>SHEET</u>	<u>REVISION</u>	<u>SHEET</u>	<u>REVISION</u>
1	1 st *	31	1 st *	61	1 st *
2	1 st *	32	1 st *	62	1 st *
3	1 st *	33	1 st *	63	1 st *
4	1 st *	34	1 st *	64	1 st *
5	1 st *	35	1 st *	65	1 st *
6	1 st *	36	1 st *	66	1 st *
7	1 st *	37	1 st *	67	1 st *
8	1 st *	38	1 st *	68	1 st *
9	1 st *	39	1 st *	69	1 st *
10	1 st *	40	1 st *	70	1 st *
11	1 st *	41	1 st *	71	1 st *
12	1 st *	42	1 st *	72	1 st *
13	1 st *	43	1 st *	73	1 st *
14	1 st *	44	1 st *	74	1 st *
15	1 st *	45	1 st *	75	1 st *
16	1 st *	46	1 st *	76	1 st *
17	1 st *	47	1 st *	77	1 st *
18	1 st *	48	1 st *	78	1 st *
19	1 st *	49	1 st *	79	1 st *
20	1 st *	50	1 st *	80	1 st *
21	1 st *	51	1 st *	81	1 st *
22	1 st *	52	1 st *	82	1 st *
23	1 st *	53	1 st *	83	1 st *
24	1 st *	54	1 st *	84	1 st *
25	1 st *	55	1 st *	85	1 st *
26	1 st *	56	1 st *	86	1 st *
27	1 st *	57	1 st *	87	1 st *
28	1 st *	58	1 st *	88	1 st *
29	1 st *	59	1 st *	89	1 st *
30	1 st *	60	1 st *	90	1 st *

* New or Revised Sheet

Issued: April 6, 2006

Effective: April 7, 2006

Issued by: Jessica Newman, CEO
ACCERIS MANAGEMENT AND ACQUISITION, LLC
D/B/A ACCERIS COMMUNICATIONS
D/B/A WORLDXCHANGE
9775 Businesspark Ave
San Diego, CA 92131

(T)
(T)

CHECK SHEET

<u>SHEET</u>	<u>REVISION</u>	<u>SHEET</u>	<u>REVISION</u>
91	1st*	121	1st*
92	1st*	122	1st*
93	1st*	123	1st*
94	1st*	124	1st*
95	1st*	125	1st*
96	1st*	126	1st*
97	1st*	127	1st*
98	1st*	128	1st*
99	1st*	129	1st*
100	1st*	130	1st*
101	1st*	131	1st*
102	1st*	132	1st*
103	1st*	133	1st*
104	1st*	134	1st*
105	1st*	135	1st*
106	1st*	136	1st*
107	1st*	137	1st*
108	1st*	138	1st*
109	1st*	139	1st*
110	1st*	140	1st*
111	1st*	141	1 st *
112	1st*	142	1 st *
113	1st*		
114	1st*		
115	1st*		
116	1st*		
117	1st*		
118	1st*		
119	1st*		
120	1st*		

Issued: April 6, 2006

Effective: April 7, 2006

Issued by: Jessica Newman, CEO
ACCERIS MANAGEMENT AND ACQUISITION, LLC
D/B/A ACCERIS COMMUNICATIONS
D/B/A WORLDXCHANGE
9775 Businesspark Ave
San Diego, CA 92131

(T)
(T)

TABLE OF CONTENTS

	<u>Page</u>
Title Sheet	1
Concurring, Connecting or Other Participating Carriers	2
Check Sheet	3
Table of Contents	5
Tariff Format	6
Tariff Symbols.....	7
Section 1 - Technical Terms and Abbreviations	8
Section 2 - Rules and Regulations.....	10
2.1 Undertaking of the Company	10
2.2 Use of Services	11
2.3 Liability of the Company	12
2.4 Responsibilities of the Customer	13
2.5 Cancellation or Interruption of Service	14
2.6 Credit Allowance	15
2.7 Restoration of Service	15
2.8 Deposit	15
2.9 Advance Payments	15
2.10 Payment and Billing	16
2.11 Collection Costs	16
2.12 Taxes	16
2.13 Late Charge	17
2.14 Returned Check Charge	17
2.15 Reconnection Charge	17
Section 3 - Description of Service	18
3.1 Computation of Charges	18
3.2 Customer Complaints and/or Billing Disputes	19
3.3 Level of Service	19
3.4 Service Offerings	20
Section 4- Rates	22

TARIFF FORMAT

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 pages 11 and 12 would be page 11.1.

B. Sheet Revision Numbers: Revision numbers also appear in the upper right corner of each sheet where applicable. These numbers are used to indicate the most current page version on file with the Commission. For example, 4th Revised Sheet 13 cancels 3rd Revised Sheet 13. Consult the Check Sheet for the sheets 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

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 out if a particular sheet is the most current on Commission file.

SYMBOLS

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

- (D) to signify a deletion
- (I) to signify a rate increase
- (M) to signify material relocated in the tariff
- (N) to signify a new rate or regulation
- (R) to signify a rate reduction
- (T) to signify a change in text or regulation, but no change in rate or charge

Issued: April 6, 2006

Effective: April 7, 2006

Issued by: Jessica Newman, CEO
ACCERIS MANAGEMENT AND ACQUISITION, LLC
D/B/A ACCERIS COMMUNICATIONS
D/B/A WORLDXCHANGE
9775 Businesspark Ave
San Diego, CA 92131

(T)
(T)

SECTION 1 – TECHNICAL TERM AND ABBREVIATIONS

10XXX or 101XXX Access Code – The Access Code is the 10XXX or 101XXX Access number.

Access Line - An arrangement from a local exchange telephone company or other common carrier, using either dedicated or switched access, which connects a Customer's location to the Company's location or switching center.

Authorization Code - A numerical code, one or more of which may be assigned to a Customer, to enable the Company to identify the origin of the Customer so it may rate and bill the call. Automatic number identification (ANI) is used as the authorization code wherever possible.

Casual Calling – A dialing method that enables a Customer to reach the interexchange carrier of the Customer's choice even if the Customer is not a regular Customer of that carrier. The Customer utilizes a 10XXX or 101XXX Access Code to make calls, and the Customer does not change its Primary Interexchange Carrier.

Commission - Used throughout this tariff to mean the Florida Public Service Commission.

Company - Used throughout this tariff to mean Acceris Management and Acquisition LLC, a Minnesota limited liability company.

Customer - The person, firm, corporation or other legal entity which orders the services of the Company or purchases a Company Prepaid calling Card and/or originates prepaid calls using such cards, and is responsible for the payment of charges and for compliance with the Company's tariff regulations.

Dedicated Access - The Customer gains entry to the Company's services by a direct path from the Customer's location to the Company's point of presence.

DUC – Designated Underlying Carrier.

Holiday - New Year's Day, Independence Day, Labor Day, Thanksgiving Day and Christmas Day. Holidays shall be billed at the evening rate from 8 a.m. to 11 p.m. After 11 p.m., the lower night rate shall go into effect.

LEC – Local Exchange Carrier.

Prepaid Account - An inventory of Telecom Units purchased in advance by the Customer, and associated with one and only one Authorization Code as contained in a specific Prepaid Calling Card.

Issued: April 6, 2006

Effective: April 7, 2006

Issued by: Jessica Newman, CEO
ACCERIS MANAGEMENT AND ACQUISITION, LLC
D/B/A ACCERIS COMMUNICATIONS
D/B/A WORLDXCHANGE
9775 Businesspark Ave
San Diego, CA 92131

(T)
(T)

SECTION 1 – TECHNICAL TERM AND ABBREVIATIONS

Prepaid Calling Card - A card issued by the Company, containing an Authorization Code which identifies a specific Prepaid Account of Telecom Units, which enables calls to be processed, account activity to be logged, and balances to be maintained, on a prepayment basis.

Presubscribed Service - A service whereby the Customer can make long distance calls and the Customer must change its Primary Interexchange Carrier to the Company.

Resp. Org - Responsible Organization or entity identified by an 800 service Customer that manages and administers records in the 800 database and management system.

Switched Access - The Customer gains entry to the Company's services by a transmission line that is switched through the local exchange carrier to reach the Company's point of presence.

Telecom Unit - A measurement of telecommunications service equivalent to one minute of usage between any two points within the State of Florida.

Telecommunications - The transmission of voice communications or, subject to the transmission capabilities of the services, the transmission of data, facsimile, signaling, metering, or other similar communications.

Underlying Carrier - The telecommunications carrier whose network facilities provide the technical capability and capacity necessary for the transmission and reception of Customer telecommunications traffic.

Issued: April 6, 2006

Effective: April 7, 2006

Issued by: Jessica Newman, CEO
ACCERIS MANAGEMENT AND ACQUISITION, LLC
D/B/A ACCERIS COMMUNICATIONS
D/B/A WORLDXCHANGE
9775 Businesspark Ave
San Diego, CA 92131

(T)
(T)

2.1 Undertaking of the Company

This tariff contains the regulations and rates applicable to intrastate interexchange telecommunications services provided by the Company for telecommunications between points within the State of Florida. Services are furnished subject to the availability of facilities, equipment and/or billing arrangements with the DUC and/or LEC, and subject to the terms and conditions of this tariff in compliance with limitations set forth in the Commission's rules. Necessary facilities and equipment may include, but are not limited to, facilities or equipment to be provided by the Company, connecting carriers, underlying carriers, owners and operators of transmission capacity leased to the Company or the LEC. The Company's services are provided on a statewide basis and are not intended to be limited geographically, however, all Switched Access services are only available in equal access areas. The selection of the DUC is made solely in the discretion of the Company. The Company offers service to all those who desire to purchase service from the Company consistent with all of the provisions of this tariff. Except for 101XXX Access Service, Customers interested in the Company's services shall file a service application with the Company, which fully identifies the Customer, the services requested and other information requested by the Company. The Company reserves the right to examine the credit record and check the references of all applicants and Customers prior to accepting the service order. The service application shall not in itself obligate the Company to provide services or to continue to provide service if a later check of applicant's credit record is, in the opinion of the Company, contrary to the best interest of the Company. The Company 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 a service provided by the Company. The Customer shall be responsible for all charges due for such service arrangement.

- 2.1.1 The services provided by the Company are not part of a joint undertaking with any other entity providing telecommunications channels, facilities, or services, but may involve the resale of the Message Toll Services (MTS) and Wide Area Telecommunications Services (WATS) of underlying common carriers subject to the jurisdiction of this Commission.
- 2.1.2 The rates and regulations contained in this tariff apply only to the services furnished by the Company and do not apply, unless otherwise specified, to the lines, facilities, or services provided by a local exchange telephone company or other common carriers for use in accessing the services of the Company.
- 2.1.3 The Company reserves the right to limit the length of communications, to discontinue furnishing services, or limit the use of service necessitated by conditions beyond its control, including, without limitation: lack of satellite or other transmission medium capacity; the revision, alteration or repricing of the Underlying Carrier's tariffed offerings; or when the use of service becomes or is in violation of the law or the provisions of this tariff.

Issued: April 6, 2006

Effective: April 7, 2006

Issued by: Jessica Newman, CEO
ACCERIS MANAGEMENT AND ACQUISITION, LLC
D/B/A ACCERIS COMMUNICATIONS
D/B/A WORLDXCHANGE
9775 Businesspark Ave
San Diego, CA 92131

(T)
(T)

2.2 Use of Services

- 2.2.1 The Company's services may be used for any lawful purpose consistent with the transmission and switching parameters of the telecommunications facilities utilized in the provision of services, subject to any limitations set forth in this section 2.2.
- 2.2.2 The use of the Company's services to make calls which might reasonably be expected to frighten, abuse, torment, or harass another or in such a way as to unreasonably interfere with use by others is prohibited.
- 2.2.3 The use of the Company's services without payment for service or attempting to avoid payment for service by fraudulent means or devices, schemes, false or invalid numbers, or false calling or credit cards is prohibited.
- 2.2.4 The Company's services are available for use twenty-four hours per day, seven days per week.
- 2.2.5 The Company does not transmit messages, but the services may be used for that purpose.
- 2.2.6 The Company's services may be denied for nonpayment of charges or for other violations of this tariff.
- 2.2.7 Customers shall not use the service provided under this tariff for any unlawful purpose.
- 2.2.8 The Customer is responsible for notifying the Company immediately of any unauthorized use of services.

Issued: April 6, 2006

Effective: April 7, 2006

Issued by: Jessica Newman, CEO
ACCERIS MANAGEMENT AND ACQUISITION, LLC
D/B/A ACCERIS COMMUNICATIONS
D/B/A WORLDXCHANGE
9775 Businesspark Ave
San Diego, CA 92131

(T)
(T)

2.3 Liability of the Company

- 2.3.1 The Company shall not be liable for any claim, loss, expense or damage for any interruption, delay, error, omission, or defect in any service, facility or transmission provided under this tariff, if caused by the Underlying Carrier, an act of God, fire, war, civil disturbance, act of government, or due to any other causes beyond the Company's control.
- 2.3.2 The Company shall not be liable for, and shall be fully indemnified and held harmless by the Customer against any claim, loss, expense, or damage for defamation, libel, slander, invasion, infringement of copyright or patent, unauthorized use of any trademark, trade name or service mark, proprietary or creative right, or any other injury to any person, property or entity arising out of the material, data or information transmitted.
- 2.3.3 No agent or employee of any other carrier or entity shall be deemed to be an agent or employee of the Company.
- 2.3.4 The Company's liability for damages, resulting in whole or in part from or arising in connection with the furnishing of service under this tariff, including but not limited to mistakes, omissions, interruptions, delays, errors, or other defects or misrepresentations shall not exceed an amount equal to the charges provided for under this tariff for the long distance call for the period during which the call was affected. No other liability in any event shall attach to the Company.
- 2.3.5 The Company shall not be liable for and shall be indemnified and saved harmless by any Customer or by any other entity from any and all loss, claims, demands, suits, or other action or any liability whatsoever, whether suffered, made, instituted, or asserted by any Customer or any other entity for any personal injury to, or death of, any person or persons, and for any loss, damage, defacement or destruction of the premises of any Customer or any other entity or any other property whether owned or controlled by the Customer or others.
- 2.3.6 The Company shall not be liable for any indirect, special, incidental, or consequential damages under this tariff including, but not limited to, loss of revenue or profits, for any reason whatsoever, including the breakdown of facilities associated with the service, or for any mistakes, omissions, delays, errors, or defects in transmission occurring during the course of *furnishing service*.
- 2.3.7 The remedies set forth herein are exclusive and in lieu of all other warranties and remedies, whether express, implied, or statutory, INCLUDING WITHOUT LIMITATION IMPLIED WARRANTIES OF MERCHANTABILITY AND FITNESS FOR A PARTICULAR PURPOSE.

2.4 Responsibilities of the Customer

- 2.4.1 The Customer is responsible for placing any necessary orders and complying with tariff regulations. The Customer is also responsible for the payment of charges for services provided under this tariff.
- 2.4.2 The Customer is responsible for charges incurred for special construction and/or special facilities, which the Customer requests and which are ordered by the Company on the Customer's behalf.
- 2.4.3 If required for the provision of the Company's services, the Customer must provide any equipment space, supporting structure, conduit and electrical power without charge to the Company.
- 2.4.4 The Customer is responsible for arranging access to its premises at times mutually agreeable to the Company and the Customer when required for Company personnel to install, repair, maintain, program, inspect or remove equipment associated with the provision of the Company's services.
- 2.4.5 The Customer shall cause the temperature and relative humidity in the equipment space provided by Customer for the installation of the Company's equipment to be maintained within the range normally provided for the operation of microcomputers.
- 2.4.6 The Customer shall ensure that the equipment and/or system is properly interfaced with the Company's facilities or services, that the signals emitted into the Company's network are of the proper mode, bandwidth, power and signal level for the intended use of the subscriber and in compliance with criteria set forth in this tariff, and that the signals do not damage equipment, injure personnel, or degrade service to other Customers. If the Federal communications Commission or some other appropriate certifying body certifies terminal equipment as being technically acceptable for direct electrical connection with interstate communications service, the Company will permit such equipment to be connected with its channels without the use of protective interface devices. If the Customer fails to maintain the equipment and/or the system properly, with resulting imminent harm to Company equipment, personnel or the quality of service to other Customers, the Company may, upon written notice, require the use of protective equipment at the Customer's expense. If this fails to produce satisfactory quality and safety, the Company may, upon written notice, terminate the Customer's service.

- 2.4.7 The Customer must pay the Company for replacement or repair of damage to the equipment or facilities of the Company caused by negligence or willful act of the Customer or others, by improper use of the services, or by use of equipment provided by Customer or others.
- 2.4.8 The Customer must pay for the loss through theft of any Company equipment installed at customer's premises.
- 2.4.9 If the Company installs equipment at Customer's premises, the Customer shall be responsible for payment of any applicable installation charge.
- 2.4.10 The Customer must use the services offered in this tariff in a manner consistent with the terms of this tariff and the policies and regulations of all state, federal and local authorities having jurisdiction over the service.

2.5 Cancellation or Interruption of Services

- 2.5.1 Without incurring liability, upon five (5) *working days*' (defined as any day on which the company's business office is open and the U.S. Mail is delivered) written notice to the Customer, the Company may immediately discontinue services to a Customer or may withhold the provision of ordered or contracted services:
- 2.5.1.A For nonpayment of any sum due the Company for more than thirty (30) days after issuance of the bill for the amount due,
- 2.5.1.B For violation of any of the provisions of this tariff,
- 2.5.1.C For violation of any law, rule, regulation, policy of any *governing* authority having jurisdiction over the Company's services, or
- 2.5.1.D By reason of any order or decision of a court, public service commission or federal regulatory body or other governing authority prohibiting the Company from furnishing its services.
- 2.5.2 Without incurring liability, the Company may interrupt the provision of services at any time in order to perform tests and inspections to assure compliance with tariff regulations and the proper installation and operation of Customer and the Company's equipment and facilities and may continue such interruption until any items of noncompliance or improper equipment operation so identified are rectified.

Issued: April 6, 2006

Effective: April 7, 2006

Issued by: Jessica Newman, CEO
ACCERIS MANAGEMENT AND ACQUISITION, LLC
D/B/A ACCERIS COMMUNICATIONS
D/B/A WORLDXCHANGE
9775 Businesspark Ave
San Diego, CA 92131

(T)
(T)

2.5.3 Service may be discontinued by the Company without notice to the Customer, by blocking traffic to certain countries, cities or NXX exchanges, or by blocking calls using certain Customer authorization codes, 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 it can be provided without undue risk, and will, upon request by the Customer affected, assign a new authorization code to replace the one that has been deactivated.

2.5.4 The Customer may terminate service upon thirty (30) days written notice for the Company's standard month-to-month contract. Customer will be liable for all usage on any of the Company's service offerings until the Customer actually leaves the service. Customers will continue to have Company usage until the Customer notifies its local exchange carrier and changes its long distance carrier. Until the Customer so notifies its local exchange carrier, it shall continue to generate and be responsible for long distance usage.

2.6 Credit Allowance

2.6.1 Credit may be given for disputed calls, on a per call basis.

2.6.2 Credit shall not be issued for unavailability of long distance services.

2.7 Restoration of Service

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

2.8 Deposit

The Company does not require deposits.

2.9 Advance Payments

The Company does not require advance payments.

2.10 Payment and Billing

- 2.10.1 Service is provided and billed on a billing cycle basis, beginning on the date that service becomes effective. Billing is payable upon receipt. A late fee will be assessed on any unpaid amount 30 days after rendition of bills.
- 2.10.2 The customer is responsible for payment of all charges for services furnished to the Customer, as well as to all persons using the Customer's codes, exchange lines, facilities, or equipment, with or without the knowledge or consent of the Customer. The security of the Customer's Authorization Codes, subscribed exchange lines, and direct connect facilities is the responsibility of the Customer. All calls placed using direct connect facilities, presubscribed exchange lines, or Authorization Codes will be billed to and must be paid by the Customer.
- 2.10.3 The Company may utilize direct billing and LEC billing. The selection of the billing option is made by the Company. With LEC billing, the Customer's charges for Service(s) are billed with the Customer's bill for local service. If LEC billing is utilized, the rules and regulations applying to rendering and payment of the bill and late charges are the same as covered in the applicable LEC tariff. The Company will make every effort to post any credit due to the Customer accounts(s) on the Customer's next LEC bill. However, based on the date of the resolution of a dispute and the date credits must be provided to the LEC, it may be two or more billing cycles before a credit will be issued. The Company's name and toll-free telephone number will appear on the Customer's bill.

2.11 Collection Costs

In the event Company is required to initiate legal proceedings to collect any amounts due to Company for regulated or non-regulated services, equipment or facilities, or to enforce any judgment obtained against a Customer, or for the enforcement of any other provision of this tariff or applicable law, Customer shall, in addition to all amounts due, be liable to Company for all reasonable costs incurred by Company in such proceedings and enforcement actions, including reasonable attorneys' fees, collection agency fees or payments, and court costs. In any such proceeding, the amount of collection costs, including attorneys' fees, due to the Company, will be determined by the court.

2.12 Taxes

All federal, state and local taxes, assessments, surcharges, or fees, including sales taxes, use taxes, gross receipts taxes, and municipal utilities taxes, are billed as separate line items and are not included in the rates quoted herein.

Issued: April 6, 2006

Effective: April 7, 2006

Issued by: Jessica Newman, CEO
ACCERIS MANAGEMENT AND ACQUISITION, LLC
D/B/A ACCERIS COMMUNICATIONS
D/B/A WORLDXCHANGE
9775 Businesspark Ave
San Diego, CA 92131

(T)
(T)

2.13 Late Charge

A late fee of the greater of \$5.95 or 1.5% monthly, or the amount otherwise authorized by law, will be charged on any past due balances. (I)
(I)

2.14 Returned Check Charge

A fee will be charged whenever a check or draft presented for payment for service is not accepted by the institution on which it is written.

2.15 Reconnection Charge

A reconnection fee \$25 per occurrence will be charged when service is reestablished for Customers which have been disconnected due to non-payment. Payment of the reconnection fee and any other outstanding amounts will be due in full prior to reconnection of service.

3.1 Computation of Charges

- 3.1.1 The total charge for each completed call may be a variable measured charge dependent on the duration, distance and time of day of the call. The total charge for each completed call may also be dependent only on the duration of the call, i.e. a statewide flat rate per minute charge. The variable measured charge is specified as a rate per minute that is applied to each minute. All calls are measured in increments as set forth in the Rates Section of this tariff. For all calls, fractions of an increment are rounded up to the next whole increment. For example, a call with a one (1) minute increment lasting 35 seconds will be rounded to one (1) minute. Calls with charges that include a fraction of a cent .5 or greater will be rounded to the next highest cent. For example, a Customer making a call with a computed charge of \$1.434 will be charged \$1.43 and a Customer making a call with a computed charges of \$1.435 will be charged \$1.44.
- 3.1.2 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:

$$\sqrt{\frac{(V1-V2)^2 + (H1-H2)^2}{10}}$$

- 3.1.3 Timing begins when the called station is answered and two-way communication is possible, as determined by standard industry methods generally in use for ascertaining answer, including hardware answer supervision in which the local telephone company sends a signal to the switch or the software utilizing audio tone detection. Recognition of answer supervision is the responsibility of the Underlying Carrier. Timing for each call ends when either party hangs up.
- 3.1.4 The Company will not bill for uncompleted calls.
- 3.1.5 If the Customer uses a calling plan with a monthly recurring charge, the monthly charge is charged for every billing or calendar month in which a customer uses the service as defined by placing a call from a working telephone number.

3.2 Customer Complaints and/or Billing Disputes

Customer inquiries or complaints regarding service or accounting may be made in writing or by telephone to the Company at:

9775 Businesspark Ave (T)
San Diego, CA 92131 (T)
(800) 569-8700

Any objection to billed charges should be reported promptly 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. A Customer who is unable to resolve a billing dispute with the Company may contact the Commission by telephone at 1-800-342-3552 to intervene in the billing dispute.

3.3 Level of Service

A Customer can expect end to end network availability of not less than 99% at all times for all services.

3.4 Service Offerings

3.4.1 Travel Cards

The Customer utilizes an 11-digit "toll-free" access number established by the Company to access a terminal. Upon receiving a voice prompt, the Customer uses push button dialing to enter an identification code assigned by the Company, and the ten-digit number of the called party.

3.4.2 800 Service (Toll-Free)

This service is inbound calling only where an 800, 888 or other toll-free prefix number rings into a Customer's premise routed to a specific telephone number or terminated over a dedicated facility.

3.4.3 Presubscribed 1+ Dialing

This service permits Customers to originate calls via switched or dedicated access lines, and to terminate intrastate calls. The Customer dials "1+" followed by "ten digits". The Customer is presubscribed to the Company's service.

3.4.4 Casual Calling

This service permits Customers to originate calls via switched access lines, and to terminate intrastate calls via a 10XXX or 101XXXX Access Code. The Customer dials the Access Code followed by "1+ ten digits". This service is Non-Primary Interexchange Carrier Service. Non-Primary Interexchange Carrier Service is available to residences and businesses, except hospital, payphones, hotels and in-mate only facilities, that demonstrate credit-worthiness.

3.4.5 Directory Assistance.

Access to long distance directory assistance is obtained by dialing 1 + 555-1212 for listings within the originating area code and 1 + (area code) + 555-1212 for other listings. No charges will be assessed by the Company for directory assistance.

3.4.6 Emergency Call Handling Procedures

Emergency "911" calls are not routed to company, but are completed through the local network at no charge.

3.4.7 Promotional Offerings

The Company may offer approved special promotions of new or existing services or products for limited time periods as approved by the Commission. These promotions will include specific tariffed starting and ending dates. All such promotions will be offered on a completely non-discriminatory basis. All such tariffed promotions must be approved by the Commission and must state exactly what charges are being reduced or waived, who's eligible, and what Customers have to do to be eligible.

4.1 Presubscribed 1+ Dialing

Rates Are For All Time Periods and All Mileages

A. Simplicity Business Program (SM5)

1. 1+ Service

Initial Billing Increment:	6 Seconds		
Additional Billing Increment:	6 Seconds		
Per Minute Rate:		\$0.129	(I)
Monthly Recurring PIC-Charge:		\$3.35	

2. Toll Free Service

Initial Billing Increment:	6 Seconds		
Additional Billing Increment:	6 Seconds		
Per Minute Rate:		\$0.129	(I)
Monthly Recurring Charge:	per number	\$2.00	

3. Enhanced Toll Free Features

(a) Follow Me Toll Free Service

This feature allows the Customer to change the terminating location of inward calls by dialing a toll-free number furnished by the Company, entering a security code and then entering the ANI of the new terminating location. The Customer may reconfigure the toll-free Service an unlimited number of times each month without incurring additional charges.

Monthly Recurring Charge:	per number	\$2.00	
---------------------------	------------	--------	--

4. Travel Card Service

Per Minutes Rate:	\$0.099	
Surcharge Per Call:	\$0.00	

A. Simplicity Business Program (SM5) (continued)

5. Minimum Monthly Payment

Customer will be billed the following amount in the event their aggregate usage in any one month is less than the minimum monthly payment:

Minimum Monthly Payment: \$20.00

6. i Plan Option

Subscribers to the Simplicity Business Program can select the i Plan Option. To qualify, the Subscriber must authorize the Company to assess monthly charges to a commercial credit account in accordance with the payment options set forth in this Tariff. The Subscriber will be able to access their invoice via the Company's internet website. The Subscriber can request printed invoices to be mailed to their billing address for an additional \$2.00 per invoice.

B. Elite Business - Switched Program (ED8)

Rates Are For All Time Periods And All Mileages

1. 1+ Service* (T)

Initial Billing Increment:	6 Seconds		
Additional Billing Increment:	6 Seconds		
Per Minute Rate:		\$0.129	(I)
Monthly Recurring PIC-Charge:		\$3.35	

2. Toll Free Service* (T)

Initial Billing Increment:	6 Seconds		
Additional Billing Increment:	6 Seconds		
Per Minute Rate:		\$0.129	(I)
Monthly Recurring Charge:	per Toll-Free Number	\$2.00	

3. Enhanced Toll Free Features

(a) Follow Me Toll Free Service

This feature allows the Customer to change the terminating location of inward calls by dialing a toll-free number furnished by the Company, entering a security code and then entering the ANI of the new terminating location. The Customer may reconfigure the toll-free Service an unlimited number of times each month without incurring additional charges.

Monthly Recurring Charge:	per number	\$2.00
---------------------------	------------	--------

4. Travel Card Service

Rate per Minute:		\$0.099
Per Call Surcharge:		\$0.00
Payphone Surcharge:	per call originated from a pay telephone:	\$0.00

* A low usage fee of \$2.50 applies to monthly usage under \$5.00 (N)

Issued: April 6, 2006

Effective: April 7, 2006

Issued by: Jessica Newman, CEO
AC CERIS MANAGEMENT AND ACQUISITION, LLC
D/B/A ACCERIS COMMUNICATIONS
D/B/A WORLDXCHANGE
9775 Businesspark Ave
San Diego, CA 92131

(T)
(T)

B. Elite Business - Switched Program (ED8) (continued)

5. Minimum Monthly Payment

Customer will be billed the following amount in the event their aggregate usage in any one month is less than the minimum monthly payment:

Minimum Monthly Payment: \$100.00

6. i Plan Option

Subscribers to the Elite Business - Switched Program can select the i Plan Option. To qualify, the Subscriber must authorize the Company to assess monthly charges to a commercial credit card account in accordance with the payment options set forth in this Tariff. The Subscriber will be able to access their invoice via the Company's Internet web site. The Subscriber can request printed invoices to be mailed to their billing address for an additional \$2.00 per invoice.

C. Elite Business – Dedicated Program

Rates Are For All Time Periods And All Mileages

1. 1+ Service

Initial Billing Increment:	6 Seconds	
Additional Billing Increment:	6 Seconds	
Per Minute Rate:		\$0.079
Monthly Recurring PIC-Charge:		\$3.35

2. Toll Free Service

Initial Billing Increment:	6 Seconds	
Additional Billing Increment:	6 Seconds	
Per Minute Rate:		\$0.079
Monthly Recurring Charge:	per Toll-Free Number	\$2.00

3. Enhanced Toll Free Features

(a) Follow Me Toll Free Service

This feature allows the Customer to change the terminating location of inward calls by dialing a toll-free number furnished by the Company, entering a security code and then entering the ANI of the new terminating location. The Customer may reconfigure the toll-free Service an unlimited number of times each month without incurring additional charges.

Monthly Recurring Charge:	per number	\$2.00
---------------------------	------------	--------

4. Travel Card Service

Rate per Minute:		\$0.099
Per Call Surcharge:		\$0.00
Payphone Surcharge:	per call originated from a pay telephone:	\$0.00

Issued: April 6, 2006

Effective: April 7, 2006

Issued by: Jessica Newman, CEO
ACCERIS MANAGEMENT AND ACQUISITION, LLC
D/B/A ACCERIS COMMUNICATIONS
D/B/A WORLDXCHANGE
9775 Businesspark Ave
San Diego, CA 92131

(T)
(T)

C. Elite Business – Dedicated Program (continued)

5. Minimum Monthly Payment

Customer will be billed the following amount in the event their aggregate usage in any one month is less than the minimum monthly payment:

Minimum Monthly Payment: \$4,000.00

6. Elite Business Dedicated Program - 1 Year Plan

Subscribers to the Elite Business Dedicated Program can select to sign a one-year contract which qualifies the Subscriber to a rate of \$0.05 per minute on all intrastate calls. To qualify, the Subscriber must sign a contract with Company that states the Subscriber will remain on this plan for no less than one year. At the end of the year, the customer will continue to receive the discounted rates unless the Company is notified otherwise. All terms and conditions listed in this section apply to the one-year plan.

Rate per minute: \$0.05

7. i Plan Option

Subscribers to the Elite Business - Switched Program can select the i Plan Option. To qualify, the Subscriber must authorize the Company to assess monthly charges to a commercial credit card account in accordance with the payment options set forth in this Tariff. The Subscriber will be able to access their invoice via the Company's Internet web site. The Subscriber can request printed invoices to be mailed to their billing address for an additional \$2.00 per invoice.

D. Absolute Cents (A14)

Rates Are For All Time Periods And All Mileages

1. **1+ Service**
Per Minute Rate: \$0.129 (I)
Monthly Recurring Charge: per line \$2.50
(will be waived if customer bills \$10/month)
PIC-C: (applies to multi-line commercial only) \$3.35
2. **Travel Card Service**
Rate Per Minute: \$0.099
Per Call Surcharge: \$1.00
3. **Toll Free Service**
Per Minute Rate: \$0.129 (I)
Monthly Recurring Charge: per Toll-Free Number \$2.00

4. **Enhanced Toll Free Features**

(a) Follow Me Toll Free Service

This feature allows the Customer to change the terminating location of inward calls by dialing a toll-free number furnished by the Company, entering a security code and then entering the ANI of the new terminating location. The Customer may reconfigure the toll-free Service an unlimited number of times each month without incurring additional charges.

Monthly Recurring Charge: per number \$2.00

5. **i Plan Option**

Subscribers to the Absolute Cents Program can select the i Plan Option. To qualify, the Subscriber must authorize the Company to assess monthly charges to a credit card account in accordance with the payment options set forth in this Tariff. The Subscriber will be able to access their invoice via the Company's internet web site. The Subscriber can request printed invoices to be mailed to their billing address for an additional \$2.00 per invoice.

Issued: April 6, 2006

Effective: April 7, 2006

Issued by: Jessica Newman, CEO
ACCERIS MANAGEMENT AND ACQUISITION, LLC
D/B/A ACCERIS COMMUNICATIONS
D/B/A WORLDXCHANGE
9775 Businesspark Ave
San Diego, CA 92131

(T)
(T)

E. Pre-Subscribed Talk Cents 'TAO' Service

Rates are for all Time Periods and all Mileages.

1.	1+ Service Rate Per Minute:	<u>Initial</u> \$0.129	(l)	<u>Additional</u> \$0.129	(l)
2.	Toll Free Service Rate Per Minute: Monthly Recurring Charge: per number	\$0.129	(l)	\$0.129 \$2.00	(l)
3.	Travel Card Service Rate Per Minute: Surcharge Per Call:	\$0.129	(l)	\$0.129 \$1.00	(l)

Subscribers to Talk Cents Product can opt to have a Travel Card associated with their long distance service. The rates for the Travel Card will mirror those of the 1+ Service subscribed to by the Customer. A \$1.00 per call surcharge will be assessed for every call made using the Travel Card.

4.	Monthly Recurring Charge per month	\$3.95
	PIC-C per month (applies only to multi-line Commercial customers)	\$3.35

5. **Enhanced Toll Free Features**

This feature allows the Customer to change the terminating location of inward calls by dialing a toll-free number furnished by the Company, entering a security code and then entering the ANI of the new terminating location. The Customer may reconfigure the toll-free Service an unlimited number of times each month without incurring additional charges.

Monthly Recurring Charge: per number \$2.00

6. **i Plan Option**

Subscribers to Talk Cents can select the i Plan Option. To qualify, the Subscriber must authorize the Company to assess monthly charges to a commercial credit account in accordance with the payment options set forth in this Tariff The Subscriber will be able to access their invoice via the Company's internet website. The Subscriber can request printed invoices to be mailed to their billing address for an additional \$2.00 per invoice.

F. Pre-Subscribed Talk Cents Xchanger '016' Service

Rates are for all Time Periods and all Mileages.

1.	1+ Service	<u>Initial</u>	<u>Additional</u>
	Rate Per Minute:	\$0.119 (I)	\$0.099
2.	Toll Free Service		
	Rate Per Minute:	\$0.099	\$0.099
	Monthly Recurring Charge: per number	\$2.00	
3.	Travel Card Service		
	Rate Per Minute:	\$0.099	\$0.099
	Surcharge Per Call:	\$1.00	

Subscribers to Talk Cents XChanger can opt to have a Travel Card associated with their long distance service. The rates for the Travel Card will mirror those of the 1+ Service subscribed to by the Customer. A \$1.00 per call surcharge will be assessed for every call made using the Travel Card.

4.	Monthly Recurring Charge	per month	\$3.95
	PIC-C per month		\$3.35
	(applies only to multi-line Commercial customers)		

5. **Enhanced Toll Free Features**

This feature allows the Customer to change the terminating location of inward calls by dialing a toll-free number furnished by the Company, entering a security code and then entering the ANI of the new terminating location. The Customer may reconfigure the toll-free Service an unlimited number of times each month without incurring additional charges.

Monthly Recurring Charge:	per number	\$2.00
---------------------------	------------	--------

6. **i Plan Option**

Subscribers to Talk Cents XChanger can select the i Plan Option. To qualify, the Subscriber must authorize the Company to assess monthly charges to a commercial credit account in accordance with the payment options set forth in this Tariff. The Subscriber will be able to access their invoice via the Company's internet website. The Subscriber can request printed invoices to be mailed to their billing address for an additional \$2.00 per invoice.

G. Pre-Subscribed Lucky Penny Plan 'LP0' Service

Rates are for all Time Periods and all Mileages.

		Initial Period Rate	Unit	Additional Period Rate	Unit	
1.	1+ Service PIC-C (applies to multi-line Commercial only)	\$0.089	Min.	\$0.129	1 Min.	(I)
				\$3.35		
2.	Toll Free Service Monthly Recurring Charge:	\$0.129 (I)	1 Min.	\$0.129	1 Min.	(I)
			per number	\$2.00		
3.	Travel Card Service Per Call Surcharge:	\$0.129 (I)	1 Min.	\$0.129	1 Min.	(I)
				\$1.00		

Subscribers to Lucky Penny Plan can opt to have a Travel Card associated with their long distance service. The rates for the Travel Card will mirror those of the 1+ Service subscribed to by the Customer. A \$1.00 per call surcharge will be assessed for every call made using the Travel Card.

4. Enhanced Toll Free Features

(1) Follow Me Toll Free Service

This feature allows the Customer to change the terminating location of inward calls by dialing a toll-free number furnished by the Company, entering a security code and then entering the ANI of the new terminating location. The Customer may reconfigure the toll-free Service an unlimited number of times each month without incurring additional charges.

Monthly Recurring Charge: per number \$2.00

5. i Plan Option

Subscribers to Lucky Penny Plan can select the i Plan Option. To qualify, the Subscriber must authorize the Company to assess monthly charges to a commercial credit account in accordance with the payment options set forth in this Tariff. The Subscriber will be able to access their invoice via the Company's internet website. The Subscriber can request printed invoices to be mailed to their billing address for an additional \$2.00 per invoice.

H. Pre-Subscribed Penny Plan 'PL8' Service

Rates are for all Time Periods and all Mileages.

		Initial Period		Additional Period	
		Rate	Unit	Rate	Unit
1.	1+ Service PIC-C (applies to multi-line Commercial only)	\$0.089	1 Min.	\$0.129	1 Min.
			\$3.35		(I)
2.	Toll Free Service Monthly Recurring Charge:	\$0.129 (I)	1 Min.	\$0.129	1 Min.
			per number	\$2.00	(I)
3.	Travel Card Service Per Call Surcharge:	\$0.129 (I)	1 Min.	\$0.129	1 Min.
			\$1.00		(I)

Subscribers to Penny Plan can opt to have a Travel Card associated with their long distance service. The rates for the Travel Card will mirror those of the 1+ Service subscribed to by the Customer. A \$1.00 per call surcharge will be assessed for every call made using the Travel Card.

4. Enhanced Toll Free Features

(1) Follow Me Toll Free Service

This feature allows the Customer to change the terminating location of inward calls by dialing a toll-free number furnished by the Company, entering a security code and then entering the ANI of the new terminating location. The Customer may reconfigure the toll-free Service an unlimited number of times each month without incurring additional charges.

Monthly Recurring Charge: per number \$2.00

5. i Plan Option

Subscribers to Penny Plan Service can select the i Plan Option. To qualify, the Subscriber must authorize the Company to assess monthly charges to a commercial credit account in accordance with the payment options set forth in this Tariff. The Subscriber will be able to access their invoice via the Company's internet website. The Subscriber can request printed invoices to be mailed to their billing address for an additional \$2.00 per invoice.

I. Pre-Subscribed Call 4 Cents 'CF6' (5335)

Rates are for all Time Periods and all Mileages.

		<u>Initial Increment 10 Minutes or Less</u>	<u>Additional Increment Per Add'l Minute</u>	
1.	1+ Service* PIC-C (applies to multi-line Commercial only)	\$0.920 (I) \$3.35	\$0.129	(T)(I)
2.	Toll Free Service* MRC(per number)	\$0.920 (I) \$2.00	\$0.129	(T)(I)
3.	Travel Card Service* Per Call Surcharge:	\$0.920 (I) \$1.00	\$0.129	(T)(I)

Subscribers to the Call 4 Cents Product can opt to have a Travel Card associated with their long distance service. The rates for the Travel Card will mirror those of the 1+ Service subscribed to by the Customer. A \$1.00 per call surcharge will be assessed for every call made using the Travel Card.

4. Enhanced Toll Free Features

Follow Me Toll Free Service

This feature allows the Customer to change the terminating location of inward calls by dialing a toll-free number furnished by the Company, entering a security code and then entering the ANI of the new terminating location. The Customer may reconfigure the toll-free Service an unlimited number of times each month without incurring additional charges.

Monthly Recurring Charge: per number \$2.00

5. i Plan Option

Subscribers to Call 4 Cents (5335) can select the i Plan Option. To qualify, the Subscriber must authorize the Company to assess monthly charges to a commercial credit account in accordance with the payment options set forth in this Tariff. The Subscriber will be able to access their invoice via the Company's internet website. The Subscriber can request printed invoices to be mailed to their billing address for an additional \$2.00 per invoice.

* A low usage fee of \$2.50 applies to monthly usage under \$5.00 (N)

Issued: April 6, 2006

Effective: April 7, 2006

Issued by: Jessica Newman, CEO
ACCERIS MANAGEMENT AND ACQUISITION, LLC
D/B/A ACCERIS COMMUNICATIONS
D/B/A WORLDXCHANGE
9775 Businesspark Ave
San Diego, CA 92131

(T)
(T)

J. Pre-Subscribed Call For Less 'CL6 (5992)

Rates are for all Time Periods and all Mileages.

		<u>Initial Increment</u>		<u>Additional Increment</u>	
		Rate	Unit	Rate	Unit
1.	1+ Service PIC-C (applies to multi-line Commercial only)	\$0.129 (I)	1 Min.	\$0.129	1 Min.
				\$3.35	
2.	Toll Free Service Monthly Recurring Charge:	\$0.129 (I)	1 Min.	\$0.129	1 Min.
			per number	\$2.00	
3.	Travel Card Service Per Call Surcharge:	\$0.129 (I)	1 Min.	\$0.129	1 Min.
				\$1.00	

Subscribers to the Call For Less Product can opt to have a Travel Card associated with their long distance service. The rates for the Travel Card will mirror those of the 1+ Service subscribed to by the Customer. A \$1.00 per call surcharge will be assessed for every call made using the Travel Card.

4. Enhanced Toll Free Features

Follow Me Toll Free Service

This feature allows the Customer to change the terminating location of inward calls by dialing a toll-free number furnished by the Company, entering a security code and then entering the ANI of the new terminating location. The Customer may reconfigure the toll-free Service an unlimited number of times each month without incurring additional charges.

Monthly Recurring Charge: per number \$2.00

5. i Plan Option

Subscribers to Call For Less (5992) can select the i Plan Option. To qualify, the Subscriber must authorize the Company to assess monthly charges to a commercial credit account in accordance with the payment options set forth in this Tariff. The Subscriber will be able to access their invoice via the Company's internet website. The Subscriber can request printed invoices to be mailed to their billing address for an additional \$2.00 per invoice.

K. Pre-Subscribed 101-5200 (CO6)

Rates are for all Time Periods and all Mileages.

		<u>Initial Increment</u>	<u>Additional Increment</u>		
		<u>Rate</u>	<u>Unit</u>	<u>Rate</u>	<u>Unit</u>
1.	1+ Service PIC-C (applies to multi-line Commercial only)	\$0.069	1 Min.	\$0.069	1 Min.
				\$3.35	
2.	Toll Free Service Monthly Recurring Charge:	\$0.069	1 Min.	\$0.069	1 Min.
				per number	\$2.00
3.	Travel Card Service Per Call Surcharge:	\$0.069	1 Min.	\$0.069	1 Min.
					\$1.00

Subscribers to the 101-5200 Product can opt to have a Travel Card associated with their long distance service. The rates for the Travel Card will mirror those of the 1+ Service subscribed to by the Customer. A \$1.00 per call surcharge will be assessed for every call made using the Travel Card.

4. Enhanced Toll Free Features

Follow Me Toll Free Service

This feature allows the Customer to change the terminating location of inward calls by dialing a toll-free number furnished by the Company, entering a security code and then entering the ANI of the new terminating location. The Customer may reconfigure the toll-free Service an unlimited number of times each month without incurring additional charges.

Monthly Recurring Charge: per number \$2.00

5. i Plan Option

Subscribers to 101-5200 can select the i Plan Option. To qualify, the Subscriber must authorize the Company to assess monthly charges to a commercial credit account in accordance with the payment options set forth in this Tariff The Subscriber will be able to access their invoice via the Company's internet website. The Subscriber can request printed invoices to be mailed to their billing address for an additional \$2.00 per invoice.

K-1. Pre-Subscribed 101-6789 (DM6)

Rates are for all Time Periods and all Mileages.

1.	1+ Service	<u>Initial</u>	<u>Additional</u>
	Rate Per Minute:	\$0.059	\$0.059
2.	Toll Free Service		
	Rate Per Minute:	\$0.05	\$0.05
	Monthly Recurring Charge: per number	\$2.00	
3.	Travel Card Service		
	Rate Per Minute:	\$0.049	\$0.049
	Surcharge Per Call:	\$1.00	

Customers can opt to have a Travel Card associated with their long distance service. The rates for the Travel Card will mirror those of the 1+ Service subscribed to by the Customer. A \$1.00 per call surcharge will be assessed for every call made using the Travel Card.

4. **Enhanced Toll Free Features**

Follow Me Toll Free Service

This feature allows the Customer to change the terminating location of inward calls by dialing a toll-free number furnished by the Company, entering a security code and then entering the ANI of the new terminating location. The Customer may reconfigure the toll-free Service an unlimited number of times each month without incurring additional charges.

Monthly Recurring Charge: per number \$2.00

5. **i Plan Option**

Customers can select the i Plan Option. To qualify, the Subscriber must authorize the Company to assess monthly charges to a commercial credit account in accordance with the payment options set forth in this Tariff. The Subscriber will be able to access their invoice via the Company's internet website. The Subscriber can request printed invoices to be mailed to their billing address for an additional \$2.00 per invoice.

4.2 Casual Calling

L. Dial-Up Talk Cents 'TA-9' Service

Rates are for all Time Periods and all Mileages.

1.	1+ Service	<u>Initial</u>		<u>Additional</u>	
	Rate Per Minute:	\$0.129	(I)	\$0.129	(I)
2.	Toll Free Service				
	Rate Per Minute:	\$0.129	(I)	\$0.129	(I)
	Monthly Recurring Charge: per number			\$2.00	
3.	Travel Card Service				
	Rate Per Minute:	\$0.129	(I)	\$0.129	(I)
	Surcharge Per Call:			\$1.00	

Customers can opt to have a Travel Card associated with their long distance service. The rates for the Travel Card will mirror those of the 1+ Service subscribed to by the Customer. A \$1.00 per call surcharge will be assessed for every call made using the Travel Card.

4.	Monthly Recurring Charge	per month	\$3.95
5.	Enhanced Toll Free Features		

Follow Me Toll Free Service

This feature allows the Customer to change the terminating location of inward calls by dialing a toll-free number furnished by the Company, entering a security code and then entering the ANI of the new terminating location. The Customer may reconfigure the toll-free Service an unlimited number of times each month without incurring additional charges.

Monthly Recurring Charge:	per number	\$2.00
---------------------------	------------	--------

6. i Plan Option

Customers can select the i Plan Option. To qualify, the Subscriber must authorize the Company to assess monthly charges to a commercial credit account in accordance with the payment options set forth in this Tariff. The Subscriber will be able to access their invoice via the Company's internet website. The Subscriber can request printed invoices to be mailed to their billing address for an additional \$2.00 per invoice.

M. Dial-Up Talk Cents XChanger '015' Service

Rates are for all Time Periods and all Mileages.

1.	1+ Service	<u>Initial</u>	<u>Additional</u>
	Rate Per Minute:	\$0.119 (l)	\$0.099
2.	Toll Free Service		
	Rate Per Minute:	\$0.099	\$0.099
	Monthly Recurring Charge: per number	\$2.00	
3.	Travel Card Service		
	Rate Per Minute:	\$0.099	\$0.099
	Surcharge Per Call:	\$1.00	

Customers can opt to have a Travel Card associated with their long distance service. The rates for the Travel Card will mirror those of the 1+ Service subscribed to by the Customer. A \$1.00 per call surcharge will be assessed for every call made using the Travel Card.

4.	Monthly Recurring Charge	per month	\$4.95
----	---------------------------------	-----------	--------

5. **Enhanced Toll Free Features**

Follow Me Toll Free Service

This feature allows the Customer to change the terminating location of inward calls by dialing a toll-free number furnished by the Company, entering a security code and then entering the ANI of the new terminating location. The Customer may reconfigure the toll-free Service an unlimited number of times each month without incurring additional charges.

Monthly Recurring Charge:	per number	\$2.00
---------------------------	------------	--------

6. **i Plan Option**

Customers can select the i Plan Option. To qualify, the Subscriber must authorize the Company to assess monthly charges to a commercial credit account in accordance with the payment options set forth in this Tariff. The Subscriber will be able to access their invoice via the Company's internet website. The Subscriber can request printed invoices to be mailed to their billing address for an additional \$2.00 per invoice.

N. Dial-Up Lucky Penny Plan 'LP9' Service

Rates are for all Time Periods and all Mileages.

		<u>Initial Period</u>		<u>Additional Period</u>		
		<u>Rate</u>	<u>Unit</u>	<u>Rate</u>	<u>Unit</u>	
1.	1+ Service	\$0.089	1 Min.	\$0.129	1 Min.	(I)
2.	Toll Free Service	\$0.129	(I) 1 Min.	\$0.129	1 Min.	(I)
	MRC (per number):		\$2.00			
3.	Travel Card Service	\$0.129	(I) 1 Min.	\$0.129	1 Min.	(I)
	Per Call Surcharge:		\$1.00			

Customers can opt to have a Travel Card associated with their long distance service. The rates for the Travel Card will mirror those of the 1+ Service subscribed to by the Customer. A \$1.00 per call surcharge will be assessed for every call made using the Travel Card.

4. Enhanced Toll Free Features

Follow Me Toll Free Service

This feature allows the Customer to change the terminating location of inward calls by dialing a toll-free number furnished by the Company, entering a security code and then entering the ANI of the new terminating location. The Customer may reconfigure the toll-free Service an unlimited number of times each month without incurring additional charges.

Monthly Recurring Charge: per number \$2.00

5. i Plan Option

Customers can select the i Plan Option. To qualify, the Subscriber must authorize the Company to assess monthly charges to a commercial credit account in accordance with the payment options set forth in this Tariff. The Subscriber will be able to access their invoice via the Company's internet website. The Subscriber can request printed invoices to be mailed to their billing address for an additional \$2.00 per invoice.

O. Dial-Up Penny Plan 'PL7' Program

Rates are for all Time Periods and all Mileages.

		Initial Period		Additional Period		
		Rate	Unit	Rate	Unit	
1.	1+ Service	\$0.089	1 Min.	\$0.129	1 Min.	(I)
2.	Toll Free Service	\$0.129 (I)	1 Min.	\$0.129	1 Min.	(I)
	MRC (per number):			\$2.00		
3.	Travel Card Service	\$0.129 (I)	1 Min.	\$0.129	1 Min.	(I)
	Per Call Surcharge:			\$1.00		

Customers can opt to have a Travel Card associated with their long distance service. The rates for the Travel Card will mirror those of the 1+ Service subscribed to by the Customer. A \$1.00 per call surcharge will be assessed for every call made using the Travel Card.

4. Enhanced Toll Free Features

Follow Me Toll Free Service

This feature allows the Customer to change the terminating location of inward calls by dialing a toll-free number furnished by the Company, entering a security code and then entering the ANI of the new terminating location. The Customer may reconfigure the toll-free Service an unlimited number of times each month without incurring additional charges.

Monthly Recurring Charge: per number \$2.00

5. i Plan Option

Customers can select the i Plan Option. To qualify, the Subscriber must authorize the Company to assess monthly charges to a commercial credit account in accordance with the payment options set forth in this Tariff. The Subscriber will be able to access their invoice via the Company's internet website. The Subscriber can request printed invoices to be mailed to their billing address for an additional \$2.00 per invoice.

P. Dial-Up Call 4 Cents 'CF5' (5335)

Rates are for all Time Periods and all Mileages.

	Initial Increment 10 Minutes or Less	Additional Increment Per Add'l Minute	
1. 1+ Service*	\$0.920 (I)	\$0.129	(T)(I)
2. Toll Free Service* MRC (per number)	\$0.920 (I)	\$2.00 \$0.129	(T)(I)
3. Travel Card Service* Per Call Surcharge:	\$0.920 (I)	\$1.00 \$0.129	(T)(I)

Customers can opt to have a Travel Card associated with their long distance service. The rates for the Travel Card will mirror those of the 1+ Service subscribed to by the Customer. A \$1.00 per call surcharge will be assessed for every call made using the Travel Card.

4. Enhanced Toll Free Features

Follow Me Toll Free Service

This feature allows the Customer to change the terminating location of inward calls by dialing a toll-free number furnished by the Company, entering a security code and then entering the ANI of the new terminating location. The Customer may reconfigure the toll-free Service an unlimited number of times each month without incurring additional charges.

Monthly Recurring Charge: per number \$2.00

5. i Plan Option

Customers can select the i Plan Option. To qualify, the Subscriber must authorize the Company to assess monthly charges to a commercial credit account in accordance with the payment options set forth in this Tariff. The Subscriber will be able to access their invoice via the Company's internet website. The Subscriber can request printed invoices to be mailed to their billing address for an additional \$2.00 per invoice.

* A low usage fee of \$2.50 applies to monthly usage under \$5.00 (N)

Q. Dial-Up Call For Less 'CL5' (5992)

Rates are for all Time Periods and all Mileages.

		<u>Initial Period</u>		<u>Additional Period</u>	
		Rate	Unit	Rate	Unit
1.	1+ Service	\$0.129	(I) 1 Min.	\$0.129	1 Min. (I)
2.	Toll Free Service	\$0.129	(I) 1 Min.	\$0.129	1 Min. (I)
	MRC (per number):		\$2.00		
3.	Travel Card Service	\$0.129	(I) 1 Min.	\$0.129	1 Min. (I)
	Per Call Surcharge:		\$1.00		

Customers can opt to have a Travel Card associated with their long distance service. The rates for the Travel Card will mirror those of the 1+ Service subscribed to by the Customer. A \$1.00 per call surcharge will be assessed for every call made using the Travel Card.

4. Enhanced Toll Free Features

Follow Me Toll Free Service

This feature allows the Customer to change the terminating location of inward calls by dialing a toll-free number furnished by the Company, entering a security code and then entering the ANI of the new terminating location. The Customer may reconfigure the toll-free Service an unlimited number of times each month without incurring additional charges.

Monthly Recurring Charge: per number \$2.00

5. i Plan Option

Customers can select the i Plan Option. To qualify, the Subscriber must authorize the Company to assess monthly charges to a commercial credit account in accordance with the payment options set forth in this Tariff. The Subscriber will be able to access their invoice via the Company's internet website. The Subscriber can request printed invoices to be mailed to their billing address for an additional \$2.00 per invoice.

R. Dial-Up 101-5200 (CO5)

Rates are for all Time Periods and all Mileages.

		Initial Period		Additional Period	
		Rate	Unit	Rate	Unit
1.	1+ Service	\$0.069	1 Min.	\$0.069	1 Min.
2.	Toll Free Service	\$0.069	1 Min.	\$0.069	1 Min.
	MRC (per number):		\$2.00		
3.	Travel Card Service	\$0.069	1 Min.	\$0.069	1 Min.
	Per Call Surcharge:		\$1.00		

Customers can opt to have a Travel Card associated with their long distance service. The rates for the Travel Card will mirror those of the 1+ Service subscribed to by the Customer. A \$1.00 per call surcharge will be assessed for every call made using the Travel Card.

4. Enhanced Toll Free Features

Follow Me Toll Free Service

This feature allows the Customer to change the terminating location of inward calls by dialing a toll-free number furnished by the Company, entering a security code and then entering the ANI of the new terminating location. The Customer may reconfigure the toll-free Service an unlimited number of times each month without incurring additional charges.

Monthly Recurring Charge: per number \$2.00

5. i Plan Option

Customers can select the i Plan Option. To qualify, the Subscriber must authorize the Company to assess monthly charges to a commercial credit account in accordance with the payment options set forth in this Tariff. The Subscriber will be able to access their invoice via the Company's internet website. The Subscriber can request printed invoices to be mailed to their billing address for an additional \$2.00 per invoice.

R-1. Dial-Up 101-6789 (DM5)

Rates are for all Time Periods and all Mileages.

		<u>Initial Period</u>		<u>Additional Period</u>	
		<u>Rate</u>	<u>Unit</u>	<u>Rate</u>	<u>Unit</u>
1.	1+ Service MRC:	\$0.059	1 Min.	\$0.059	1 Min.
			\$14.95		
2.	Toll Free Service MRC (per number):	\$0.059	1 Min.	\$0.059	1 Min.
			\$2.00		
3.	Travel Card Service Per Call Surcharge:	\$0.059	1 Min.	\$0.059	1 Min.
			\$1.00		

Customers can opt to have a Travel Card associated with their long distance service. The rates for the Travel Card will mirror those of the 1+ Service subscribed to by the Customer. A \$1.00 per call surcharge will be assessed for every call made using the Travel Card.

4. **Enhanced Toll Free Features**

Follow Me Toll Free Service

This feature allows the Customer to change the terminating location of inward calls by dialing a toll-free number furnished by the Company, entering a security code and then entering the ANI of the new terminating location. The Customer may reconfigure the toll-free Service an unlimited number of times each month without incurring additional charges.

Monthly Recurring Charge: per number \$2.00

5. **i Plan Option**

Customers can select the i Plan Option. To qualify, the Subscriber must authorize the Company to assess monthly charges to a commercial credit account in accordance with the payment options set forth in this Tariff. The Subscriber will be able to access their invoice via the Company's internet website. The Subscriber can request printed invoices to be mailed to their billing address for an additional \$2.00 per invoice.

S. Directory Assistance Service

Switched Access Termination Service

Residential Service:

This program may be utilized for calls that originate on a line other than one for which the subscriber pays a rate that is described solely as a business or commercial rate in the applicable local exchange tariff for switched services.

The rate for this service is \$1.50 per call. (l)

Commercial Service:

This program may be utilized for calls that originate on a line for which the subscriber pays a rate that is described solely as a business or commercial rate in the applicable local exchange service tariff for switched services.

The rate for this service is \$1.50 per call. (l)

Dial-Up Service:

This program applies to calls from a Calling Station which is not pre-subscribed to Company for service, which access Company's network by dialing Company's Equal Access Code.

The rate for this service is \$1.50 per call. (l)

Dedicated Access Termination Service

The rate for interLATA Directory Assistance Service utilizing Dedicated Service is \$0.50 per call.

4.3 Directory Assistance

\$1.50 per each number requested

(I)

4.4 Returned Check Charge

\$25.00

4.5 Rate Periods

	MON	TUE	WED	THU	FRI	SAT	SUN
8 AM-5 PM*	DAYTIME RATE PERIOD						
5 PM-11 PM*	EVENING RATE PERIOD						EVE
11 PM-8 AM*	NIGHT/WEEKEND RATE PERIOD						

*Up to, but not including

When a message spans more than one rate period, total charges for the minutes in each rate period are calculated and the results for each rate period are totaled to obtain the total message charge. If the calculation results in a fractional charge, the amount will be rounded down to the lower cent.

4.6 Rates Applicable for Hearing/Speech Impaired Persons

For intrastate toll messages which are communicated using a telecommunications device for the deaf (TDD) by properly certified business establishments or individuals equipped with TDDs for communications with hearing or speech impaired persons, the rates shall be evening rates for daytime calls and night rates for evening and night calls. Intrastate toll calls received from the relay service, each local exchange and interexchange telecommunications company billing relay call will be discounted by 50 percent of the applicable rate for voice nonrelay call except that where either the calling or called party indicates that either party is both hearing and visually impaired, the call will be discounted 60 percent off the applicable rate for voice nonrelay calls.

Florida Public Service Commission Rules and Regulations require the Company to provide the first 50 directory assistance calls initiated per billing cycle by handicapped persons free of charge.

4.7 Employee Concessions

The Company does not offer employee concessions.

4.8 Late Charge

1.5% monthly or the amount otherwise authorized by law, whichever is lower.

SECTION 5 – MISCELLANEOUS GRANDFATHERED SERVICES

Services offered by the former WORLDxCHANGE CORP. – Not available to new customers.

5.1 Simplicity Business Program

Rates Are For All Time Periods and All Mileages

1. 1+ Service

Initial Billing Increment:	6 Seconds		
Additional Billing Increment:	6 Seconds		
Per Minute Rate:		\$0.129	(I)
Monthly Recurring PIC-Charge:		\$3.35	

2. Toll Free Service

Initial Billing Increment:	6 Seconds		
Additional Billing Increment:	6 Seconds		
Per Minute Rate:		\$0.129	(I)
Monthly Recurring Charge:	per number	\$2.00	

3. Enhanced Toll Free Features

(a) Follow Me Toll Free Service

This feature allows the Customer to change the terminating location of inward calls by dialing a toll-free number furnished by the Company, entering a security code and then entering the ANI of the new terminating location. The Customer may reconfigure the toll-free Service an unlimited number of times each month without incurring additional charges.

Monthly Recurring Charge:	per number	\$2.00	
---------------------------	------------	--------	--

4. Travel Card Service

Per Minutes Rate:		\$0.129	(I)
Surcharge Per Call:		\$1.00	

Issued: April 6, 2006

Effective: April 7, 2006

Issued by: Jessica Newman, CEO
ACCERIS MANAGEMENT AND ACQUISITION, LLC
D/B/A ACCERIS COMMUNICATIONS
D/B/A WORLDXCHANGE
9775 Businesspark Ave
San Diego, CA 92131

(T)
(T)

SECTION 5 – MISCELLANEOUS GRANDFATHERED SERVICES

Services offered by the former WORLDxCHANGE CORP. – Not available to new customers.

5.1 Simplicity Business Program (continued)

5. Minimum Monthly Payment

Customer will be billed the following amount in the event their aggregate usage in any one month is less than the minimum monthly payment:

Minimum Monthly Payment: \$40.00

6. Simplicity Business – 1 Year Plan

Subscribers to the Simplicity Business Program can select to sign a one-year contract which qualifies the Subscriber to a rate of \$0.081 per minute on all intrastate calls. To qualify, the Subscriber must sign a contract with Company that states the Subscriber will remain on this plan for no less than one year. At the end of the year, the customer will continue to receive the discounted rates unless the Company is notified otherwise. All terms and conditions listed in this section apply to the one-year plan.

Rate per minute: \$0.081

7. i Plan Option

Subscribers to the Simplicity Business Program can select the i Plan Option. To qualify, the Subscriber must authorize the Company to assess monthly charges to a commercial credit account in accordance with the payment options set forth in this Tariff. The Subscriber will be able to access their invoice via the Company's internet website. The Subscriber can request printed invoices to be mailed to their billing address for an additional \$2.00 per invoice.

Issued: April 6, 2006

Effective: April 7, 2006

Issued by: Jessica Newman, CEO
ACCERIS MANAGEMENT AND ACQUISITION, LLC
D/B/A ACCERIS COMMUNICATIONS
D/B/A WORLDXCHANGE
9775 Businesspark Ave
San Diego, CA 92131

(T)
(T)

SECTION 5 – MISCELLANEOUS GRANDFATHERED SERVICES

Services offered by the former WORLDxCHANGE CORP. – Not available to new customers.

5.2 Elite Business – Switched Program

Rates Are For All Time Periods And All Mileages

1. 1+ Service* (T)

Initial Billing Increment:	6 Seconds		
Additional Billing Increment:	6 Seconds		
Per Minute Rate:		\$0.129	(I)
Monthly Recurring PIC-Charge:		\$3.35	

2. Toll Free Service* (T)

Initial Billing Increment:	6 Seconds		
Additional Billing Increment:	6 Seconds		
Per Minute Rate:		\$0.129	(I)
Monthly Recurring Charge:	per Toll-Free Number	\$2.00	

3. Enhanced Toll Free Features

(a) Follow Me Toll Free Service

This feature allows the Customer to change the terminating location of inward calls by dialing a toll-free number furnished by the Company, entering a security code and then entering the ANI of the new terminating location. The Customer may reconfigure the toll-free Service an unlimited number of times each month without incurring additional charges.

Monthly Recurring Charge:	per number	\$2.00
---------------------------	------------	--------

* A low usage fee of \$2.50 applies to monthly usage under \$5.00 (N)

SECTION 5 – MISCELLANEOUS GRANDFATHERED SERVICES

Services offered by the former WORLDxCHANGE CORP. – Not available to new customers.

5.2. Elite Business - Switched Program (continued)

4. Travel Card Service* (T)

Rate per Minute:	\$0.129	(I)
Per Call Surcharge:	\$1.00	
Payphone Surcharge:	per call originated from a pay telephone:	\$0.00

5. Minimum Monthly Payment:

Customer will be billed the following amount in the event their aggregate usage in any one month is less than the minimum monthly payment:

Minimum Monthly Payment: \$100.00

6. Elite Business Switched Program – 1 Year Plan

Subscribers to the Elite Business Switched Program can select to sign a one-year contract which qualifies the Subscriber to a rate of \$0.072 per minute on all intrastate calls. To qualify, the Subscriber must sign a contract with Company that states the Subscriber will remain on this plan for no less than one year. At the end of the year, the customer will continue to receive the discounted rates unless the Company is notified otherwise. All terms and conditions listed in this section apply to the one-year plan.

Rate per minute: \$0.072

7. i Plan Option

Subscribers to the Elite Business - Switched Program can select the i Plan Option. To qualify, the Subscriber must authorize the Company to assess monthly charges to a commercial credit card account in accordance with the payment options set forth in this Tariff. The Subscriber will be able to access their invoice via the Company's Internet web site. The Subscriber can request printed invoices to be mailed to their billing address for an additional \$2.00 per invoice.

* A low usage fee of \$2.50 applies to monthly usage under \$5.00 (N)

Issued: April 6, 2006

Effective: April 7, 2006

Issued by: Jessica Newman, CEO
ACCERIS MANAGEMENT AND ACQUISITION, LLC
D/B/A ACCERIS COMMUNICATIONS
D/B/A WORLDXCHANGE
9775 Businesspark Ave
San Diego, CA 92131

(T)
(T)

SECTION 5 – MISCELLANEOUS GRANDFATHERED SERVICES

Services offered by the former WORLDxCHANGE CORP. – Not available to new customers.

5.3 Absolute Cents

Rates Are For All Time Periods And All Mileages

1. **1+ Service**

Per Minute Rate:	\$0.127	
Monthly Recurring Charge:	\$2.50	per line
<i>(will be waived if customer bills \$10/month)</i>		
PIC-C: (applies to multi-line commercial only)	\$3.35	

2. **Travel Card Service**

Rate Per Minute:	\$0.127	
Per Call Surcharge:	\$1.00	

3. **Toll Free Service**

Per Minute Rate:	\$0.129	
Monthly Recurring Rate per Toll-Free Number	\$2.00	(I)

4. Enhanced Toll Free Features

(a) Follow Me Toll Free Service

This feature allows the Customer to change the terminating location of inward calls by dialing a toll-free number furnished by the Company, entering a security code and then entering the ANI of the new terminating location. The Customer may reconfigure the toll-free Service an unlimited number of times each month without incurring additional charges.

Monthly Recurring Charge: per number \$2.00

5. i Plan Option

Subscribers to the Absolute Cents Program can select the i Plan Option. To qualify, the Subscriber must authorize the Company to assess monthly charges to a credit card account in accordance with the payment options set forth in this Tariff. The Subscriber will be able to access their invoice via the Company's internet web site. The Subscriber can request printed invoices to be mailed to their billing address for an additional \$2.00 per invoice.

SECTION 5 – MISCELLANEOUS GRANDFATHERED SERVICES

Services offered by the former WORLDxCHANGE CORP. – Not available to new customers.

5.4 Pre-Subscribed Talk Cents Xchanger '010' Service

Rates are for all Time Periods and all Mileages.

	<u>Initial</u>	<u>Additional</u>
1. 1+ Service Rate Per Minute:	\$0.07	\$0.07
2. Toll Free Service Rate Per Minute:	\$0.07	\$0.07
Monthly Recurring Charge: per number		\$2.00
3. Travel Card Service Rate Per Minute:	\$0.07	\$0.07
Surcharge Per Call:		\$1.00

Subscribers to Talk Cents XChanger can opt to have a Travel Card associated with their long distance service. The rates for the Travel Card will mirror those of the 1+ Service subscribed to by the Customer. A \$1.00 per call surcharge will be assessed for every call made using the Travel Card.

4. Monthly Recurring Charge per month		\$3.95
PIC-C per month		\$3.35
(applies only to multi-line Commercial customers)		

5. **Enhanced Toll Free Features**

This feature allows the Customer to change the terminating location of inward calls by dialing a toll-free number furnished by the Company, entering a security code and then entering the ANI of the new terminating location. The Customer may reconfigure the toll-free Service an unlimited number of times each month without incurring additional charges.

Monthly Recurring Charge: per number		\$2.00
--------------------------------------	--	--------

6. **i Plan Option**

Subscribers to Talk Cents XChanger can select the i Plan Option. To qualify, the Subscriber must authorize the Company to assess monthly charges to a commercial credit account in accordance with the payment options set forth in this Tariff The Subscriber will be able to access their invoice via the Company's internet website. The Subscriber can request printed invoices to be mailed to their billing address for an additional \$2.00 per invoice.

Issued: April 6, 2006

Effective: April 7, 2006

Issued by: Jessica Newman, CEO
ACCERIS MANAGEMENT AND ACQUISITION, LLC
D/B/A ACCERIS COMMUNICATIONS
D/B/A WORLDXCHANGE
9775 Businesspark Ave
San Diego, CA 92131

(T)
(T)

SECTION 5 – MISCELLANEOUS GRANDFATHERED SERVICES

Services offered by the former WORLDxCHANGE CORP. – Not available to new customers.

5.5 Pre-Subscribed Lucky Penny Plan ‘LP4’ Service

Rates are for all Time Periods and all Mileages.

		Initial Period		Additional Period	
		Rate	Unit	Rate	Unit
1.	1+ Service PIC-C (applies to multi-line Commercial only)	\$0.079	1 Min.	\$0.079	1 Min.
				\$3.35	
2.	Toll Free Service MRC (per number)	\$0.079	1 Min.	\$0.079	1 Min.
				\$2.00	
3.	Travel Card Service Per Call Surcharge:	\$0.069	1 Min.	\$0.069	1 Min.
				\$1.00	

Subscribers to Lucky Penny Plan can opt to have a Travel Card associated with their long distance service. The rates for the Travel Card will mirror those of the 1+ Service subscribed to by the Customer. A \$1.00 per call surcharge will be assessed for every call made using the Travel Card.

4. Enhanced Toll Free Features

(1) Follow Me Toll Free Service

This feature allows the Customer to change the terminating location of inward calls by dialing a toll-free number furnished by the Company, entering a security code and then entering the ANI of the new terminating location. The Customer may reconfigure the toll-free Service an unlimited number of times each month without incurring additional charges.

Monthly Recurring Charge: per number \$2.00

5. i Plan Option

Subscribers to Lucky Penny Plan can select the i Plan Option. To qualify, the Subscriber must authorize the Company to assess monthly charges to a commercial credit account in accordance with the payment options set forth in this Tariff. The Subscriber will be able to access their invoice via the Company's internet website. The Subscriber can request printed invoices to be mailed to their billing address for an additional \$2.00 per invoice.

Issued: April 6, 2006

Effective: April 7, 2006

Issued by: Jessica Newman, CEO
ACCERIS MANAGEMENT AND ACQUISITION, LLC
D/B/A ACCERIS COMMUNICATIONS
D/B/A WORLDXCHANGE
9775 Businesspark Ave
San Diego, CA 92131

(T)
(T)

SECTION 5 – MISCELLANEOUS GRANDFATHERED SERVICES

Services offered by the former WORLDxCHANGE CORP. – Not available to new customers.

5.6 Pre-Subscribed Penny Plan ‘PL4’ Service

Rates are for all Time Periods and all Mileages.

		Initial Period		Additional Period	
		Rate	Unit	Rate	Unit
A.	1+ Service PIC-C (applies to multi-line Commercial only)	\$0.079	1 Min.	\$0.079	1 Min.
			\$3.35		
B.	Toll Free Service MRC (per number)	\$0.079	1 Min.	\$0.079	1 Min.
			\$2.00		
C.	Travel Card Service Per Call Surcharge:	\$0.079	1 Min.	\$0.079	1 Min.
			\$1.00		

Subscribers to Penny Plan can opt to have a Travel Card associated with their long distance service. The rates for the Travel Card will mirror those of the 1+ Service subscribed to by the Customer. A \$1.00 per call surcharge will be assessed for every call made using the Travel Card.

D. Enhanced Toll Free Features

(1) Follow Me Toll Free Service

This feature allows the Customer to change the terminating location of inward calls by dialing a toll-free number furnished by the Company, entering a security code and then entering the ANI of the new terminating location. The Customer may reconfigure the toll-free Service an unlimited number of times each month without incurring additional charges.

Monthly Recurring Charge: per number \$2.00

5. i Plan Option

Subscribers to Penny Plan Service can select the i Plan Option. To qualify, the Subscriber must authorize the Company to assess monthly charges to a commercial credit account in accordance with the payment options set forth in this Tariff. The Subscriber will be able to access their invoice via the Company's internet website. The Subscriber can request printed invoices to be mailed to their billing address for an additional \$2.00 per invoice.

SECTION 5 – MISCELLANEOUS GRANDFATHERED SERVICES

Services offered by the former WORLDxCHANGE CORP. – Not available to new customers.

5.7 Dial-Up Talk Cents XChanger ‘OC9’ Service

Rates are for all Time Periods and all Mileages.

	<u>Initial</u>	<u>Additional</u>
1. 1+ Service		
Rate Per Minute:	\$0.07	\$0.07
2. Toll Free Service		
Rate Per Minute:	\$0.07	\$0.07
MRC (per number)	\$2.00	
3. Travel Card Service		
Rate Per Minute:	\$0.07	\$0.7
Surcharge Per Call:	\$1.00	

Customers can opt to have a Travel Card associated with their long distance service. The rates for the Travel Card will mirror those of the 1+ Service subscribed to by the Customer. A \$1.00 per call surcharge will be assessed for every call made using the Travel Card.

- | | | |
|---------------------------------------|-----------|--------|
| 4. Monthly Recurring Charge | per month | \$4.95 |
| 5. Enhanced Toll Free Features | | |

Follow Me Toll Free Service

This feature allows the Customer to change the terminating location of inward calls by dialing a toll-free number furnished by the Company, entering a security code and then entering the ANI of the new terminating location. The Customer may reconfigure the toll-free Service an unlimited number of times each month without incurring additional charges.

Monthly Recurring Charge:	per number	\$2.00
---------------------------	------------	--------

6. **i Plan Option**

Customers can select the i Plan Option. To qualify, the Subscriber must authorize the Company to assess monthly charges to a commercial credit account in accordance with the payment options set forth in this Tariff. The Subscriber will be able to access their invoice via the Company's internet website. The Subscriber can request printed invoices to be mailed to their billing address for an additional \$2.00 per invoice.

Issued: April 6, 2006

Effective: April 7, 2006

Issued by: Jessica Newman, CEO
ACCERIS MANAGEMENT AND ACQUISITION, LLC
D/B/A ACCERIS COMMUNICATIONS
D/B/A WORLDXCHANGE
9775 Businesspark Ave
San Diego, CA 92131

(T)
(T)

SECTION 5 – MISCELLANEOUS GRANDFATHERED SERVICES

Services offered by the former WORLDxCHANGE CORP. – Not available to new customers.

5.8 Dial-Up Lucky Penny Plan ‘LP3’ Service

Rates are for all Time Periods and all Mileages.

		<u>Initial Period</u>		<u>Additional Period</u>	
		<u>Rate</u>	<u>Unit</u>	<u>Rate</u>	<u>Unit</u>
1.	1+ Service	\$0.079	1 Min.	\$0.079	1 Min.
2.	Toll Free Service	\$0.079	1 Min.	\$0.079	1 Min.
	MRC (per number):		\$2.00		
3.	Travel Card Service	\$0.079	1 Min.	\$0.079	1 Min.
	Per Call Surcharge:		\$1.00		

Customers can opt to have a Travel Card associated with their long distance service. The rates for the Travel Card will mirror those of the 1+ Service subscribed to by the Customer. A \$1.00 per call surcharge will be assessed for every call made using the Travel Card.

4. Enhanced Toll Free Features

Follow Me Toll Free Service

This feature allows the Customer to change the terminating location of inward calls by dialing a toll-free number furnished by the Company, entering a security code and then entering the ANI of the new terminating location. The Customer may reconfigure the toll-free Service an unlimited number of times each month without incurring additional charges.

Monthly Recurring Charge: per number \$2.00

5. i Plan Option

Customers can select the i Plan Option. To qualify, the Subscriber must authorize the Company to assess monthly charges to a commercial credit account in accordance with the payment options set forth in this Tariff. The Subscriber will be able to access their invoice via the Company's internet website. The Subscriber can request printed invoices to be mailed to their billing address for an additional \$2.00 per invoice.

SECTION 5 – MISCELLANEOUS GRANDFATHERED SERVICES

Services offered by the former WORLDxCHANGE CORP. – Not available to new customers.

5.9 Dial-Up Penny Plan ‘PL3’ Program

Rates are for all Time Periods and all Mileages.

		<u>Initial Period</u>		<u>Additional Period</u>	
		<u>Rate</u>	<u>Unit</u>	<u>Rate</u>	<u>Unit</u>
1.	1+ Service	\$0.079	1 Min.	\$0.079	1 Min.
2.	Toll Free Service	\$0.079	1 Min.	\$0.079	1 Min.
	MRC (per number):		\$2.00		
3.	Travel Card Service	\$0.079	1 Min.	\$0.079	1 Min.
	Per Call Surcharge:		\$1.00		

Customers can opt to have a Travel Card associated with their long distance service. The rates for the Travel Card will mirror those of the 1+ Service subscribed to by the Customer. A \$1.00 per call surcharge will be assessed for every call made using the Travel Card.

4. Enhanced Toll Free Features

Follow Me Toll Free Service

This feature allows the Customer to change the terminating location of inward calls by dialing a toll-free number furnished by the Company, entering a security code and then entering the ANI of the new terminating location. The Customer may reconfigure the toll-free Service an unlimited number of times each month without incurring additional charges.

Monthly Recurring Charge: per number \$2.00

5. i Plan Option

Customers can select the i Plan Option. To qualify, the Subscriber must authorize the Company to assess monthly charges to a commercial credit account in accordance with the payment options set forth in this Tariff. The Subscriber will be able to access their invoice via the Company's internet website. The Subscriber can request printed invoices to be mailed to their billing address for an additional \$2.00 per invoice.

Issued: April 6, 2006

Effective: April 7, 2006

Issued by: Jessica Newman, CEO
ACCERIS MANAGEMENT AND ACQUISITION, LLC
D/B/A ACCERIS COMMUNICATIONS
D/B/A WORLDXCHANGE
9775 Businesspark Ave
San Diego, CA 92131

(T)
(T)

SECTION 5 – MISCELLANEOUS GRANDFATHERED SERVICES

Services offered by the former WORLDxCHANGE CORP. – Not available to new customers.

5.10 Pre-Subscribed Talk Cents ‘TA6’ Service

Rates are for all Time Periods and all Mileages.

	<u>Initial</u>	<u>Additional</u>
1. 1+ Service Rate Per Minute:	\$0.07	\$0.07
2. Toll Free Service Rate Per Minute:	\$0.07	\$0.07
Monthly Recurring Charge: per number		\$2.00
3. Travel Card Service Rate Per Minute:	\$0.07	\$0.07
Surcharge Per Call:		\$1.00

Subscribers to Talk Cents Product can opt to have a Travel Card associated with their long distance service. The rates for the Travel Card will mirror those of the 1+ Service subscribed to by the Customer. A \$1.00 per call surcharge will be assessed for every call made using the Travel Card.

4. Monthly Recurring Charge per month	\$3.95
PIC-C per month	\$3.35
(applies only to multi-line Commercial customers)	

5. **Enhanced Toll Free Features**

This feature allows the Customer to change the terminating location of inward calls by dialing a toll-free number furnished by the Company, entering a security code and then entering the ANI of the new terminating location. The Customer may reconfigure the toll-free Service an unlimited number of times each month without incurring additional charges.

Monthly Recurring Charge: per number \$2.00

6. **i Plan Option**

Subscribers to Talk Cents can select the i Plan Option. To qualify, the Subscriber must authorize the Company to assess monthly charges to a commercial credit account in accordance with the payment options set forth in this Tariff. The Subscriber will be able to access their invoice via the Company's internet website. The Subscriber can request printed invoices to be mailed to their billing address for an additional \$2.00 per invoice.

Issued: April 6, 2006

Effective: April 7, 2006

Issued by: Jessica Newman, CEO
ACCERIS MANAGEMENT AND ACQUISITION, LLC
D/B/A ACCERIS COMMUNICATIONS
D/B/A WORLDXCHANGE
9775 Businesspark Ave
San Diego, CA 92131

(T)
(T)

SECTION 5 – MISCELLANEOUS GRANDFATHERED SERVICES

Services offered by the former WORLDxCHANGE CORP. – Not available to new customers.

5.11 Pre-Subscribed Lucky Penny Plan ‘LP8’ Service

Rates are for all Time Periods and all Mileages.

		Initial Period		Additional Period	
		Rate	Unit	Rate	Unit
1.	1+ Service PIC-C (applies to multi-line Commercial only)	\$0.059	1 Min.	\$0.059	1 Min.
				\$3.35	
2.	Toll Free Service MRC (per number)	\$0.059	1 Min.	\$0.059	1 Min.
				\$2.00	
3.	Travel Card Service Per Call Surcharge:	\$0.059	1 Min.	\$0.059	1 Min.
				\$1.00	

Subscribers to Lucky Penny Plan can opt to have a Travel Card associated with their long distance service. The rates for the Travel Card will mirror those of the 1+ Service subscribed to by the Customer. A \$1.00 per call surcharge will be assessed for every call made using the Travel Card.

4. Enhanced Toll Free Features

(1) Follow Me Toll Free Service

This feature allows the Customer to change the terminating location of inward calls by dialing a toll-free number furnished by the Company, entering a security code and then entering the ANI of the new terminating location. The Customer may reconfigure the toll-free Service an unlimited number of times each month without incurring additional charges.

Monthly Recurring Charge: per number \$2.00

5. i Plan Option

Subscribers to Lucky Penny Plan can select the i Plan Option. To qualify, the Subscriber must authorize the Company to assess monthly charges to a commercial credit account in accordance with the payment options set forth in this Tariff. The Subscriber will be able to access their invoice via the Company's internet website. The Subscriber can request printed invoices to be mailed to their billing address for an additional \$2.00 per invoice.

SECTION 5 – MISCELLANEOUS GRANDFATHERED SERVICES

Services offered by the former WORLDxCHANGE CORP. – Not available to new customers.

5.12 Pre-Subscribed Call For Less ‘CL2’ (5992)

Rates are for all Time Periods and all Mileages.

		<u>Initial Increment</u>	<u>Additional Increment</u>	
		<u>Rate</u>	<u>Unit</u>	<u>Rate</u>
			<u>Unit</u>	<u>Unit</u>
1.	1+ Service PIC-C (applies to multi-line Commercial only)	\$0.049	1 Min.	\$0.049
				1 Min.
			\$3.35	
2.	Toll Free Service MRC (per number)	\$0.049	1 Min.	\$0.049
				1 Min.
			\$2.00	
3.	Travel Card Service Per Call Surcharge:	\$0.049	1 Min.	\$0.049
				1 Min.
			\$1.00	

Subscribers to the Call For Less Product can opt to have a Travel Card associated with their long distance service. The rates for the Travel Card will mirror those of the 1+ Service subscribed to by the Customer. A \$1.00 per call surcharge will be assessed for every call made using the Travel Card.

4. Enhanced Toll Free Features

Follow Me Toll Free Service

This feature allows the Customer to change the terminating location of inward calls by dialing a toll-free number furnished by the Company, entering a security code and then entering the ANI of the new terminating location. The Customer may reconfigure the toll-free Service an unlimited number of times each month without incurring additional charges.

Monthly Recurring Charge: per number \$2.00

5. i Plan Option

Subscribers to Call For Less (5992) can select the i Plan Option. To qualify, the Subscriber must authorize the Company to assess monthly charges to a commercial credit account in accordance with the payment options set forth in this Tariff. The Subscriber will be able to access their invoice via the Company's internet website. The Subscriber can request printed invoices to be mailed to their billing address for an additional \$2.00 per invoice.

SECTION 5 – MISCELLANEOUS GRANDFATHERED SERVICES

Services offered by the former WORLDxCHANGE CORP. – Not available to new customers.

5.13 Pre-Subscribed 101-5200 (CO2)

Rates are for all Time Periods and all Mileages.

	<u>Initial Increment 10 minutes or less</u>	<u>Additional Increment Per Add'l Minute</u>
1. 1+ Service PIC-C (applies to multi-line Commercial only)	\$0.49	\$3.35 \$0.069
2. Toll Free Service MRC (per number)	\$0.49	\$2.00 \$0.069
3. Travel Card Service Per Call Surcharge:	\$0.49	\$1.00 \$0.069

Subscribers to the 101-5200 Product can opt to have a Travel Card associated with their long distance service. The rates for the Travel Card will mirror those of the 1+ Service subscribed to by the Customer. A \$1.00 per call surcharge will be assessed for every call made using the Travel Card.

4. **Enhanced Toll Free Features**

Follow Me Toll Free Service

This feature allows the Customer to change the terminating location of inward calls by dialing a toll-free number furnished by the Company, entering a security code and then entering the ANI of the new terminating location. The Customer may reconfigure the toll-free Service an unlimited number of times each month without incurring additional charges.

Monthly Recurring Charge: per number \$2.00

5. **i Plan Option**

Subscribers to 101-5200 can select the i Plan Option. To qualify, the Subscriber must authorize the Company to assess monthly charges to a commercial credit account in accordance with the payment options set forth in this Tariff. The Subscriber will be able to access their invoice via the Company's internet website. The Subscriber can request printed invoices to be mailed to their billing address for an additional \$2.00 per invoice.

SECTION 5 – MISCELLANEOUS GRANDFATHERED SERVICES

Services offered by the former WORLDxCHANGE CORP. – Not available to new customers.

5.14 Dial-Up Talk Cents ‘TA-9’ Service

Rates are for all Time Periods and all Mileages.

	<u>Initial</u>	<u>Additional</u>	
1. 1+ Service			
Rate Per Minute:	\$0.129 (I)	\$0.129	(I)
2. Toll Free Service			
Rate Per Minute:	\$0.129 (I)	\$0.129	(I)
MRC (per number)		\$2.00	
3. Travel Card Service			
Rate Per Minute:	\$0.129 (I)	\$0.129	(I)
Surcharge Per Call:		\$1.00	

Customers can opt to have a Travel Card associated with their long distance service. The rates for the Travel Card will mirror those of the 1+ Service subscribed to by the Customer. A \$1.00 per call surcharge will be assessed for every call made using the Travel Card.

4. **Monthly Recurring Charge** per month \$4.95
5. **Enhanced Toll Free Features**

Follow Me Toll Free Service

This feature allows the Customer to change the terminating location of inward calls by dialing a toll-free number furnished by the Company, entering a security code and then entering the ANI of the new terminating location. The Customer may reconfigure the toll-free Service an unlimited number of times each month without incurring additional charges.

Monthly Recurring Charge: per number \$2.00

6. **i Plan Option**

Customers can select the i Plan Option. To qualify, the Subscriber must authorize the Company to assess monthly charges to a commercial credit account in accordance with the payment options set forth in this Tariff. The Subscriber will be able to access their invoice via the Company's internet website. The Subscriber can request printed invoices to be mailed to their billing address for an additional \$2.00 per invoice.

SECTION 5 – MISCELLANEOUS GRANDFATHERED SERVICES

Services offered by the former WORLDxCHANGE CORP. – Not available to new customers.

5.15 Dial-Up Lucky Penny Plan ‘LP7’ Service

Rates are for all Time Periods and all Mileages.

		Initial Period		Additional Period	
		Rate	Unit	Rate	Unit
1.	1+ Service	\$0.059	1 Min.	\$0.059	1 Min.
2.	Toll Free Service	\$0.059	1 Min.	\$0.059	1 Min.
	MRC (per number):			\$2.00	
3.	Travel Card Service	\$0.059	1 Min.	\$0.059	1 Min.
	Per Call Surcharge:			\$1.00	

Customers can opt to have a Travel Card associated with their long distance service. The rates for the Travel Card will mirror those of the 1+ Service subscribed to by the Customer. A \$1.00 per call surcharge will be assessed for every call made using the Travel Card.

4. Enhanced Toll Free Features

Follow Me Toll Free Service

This feature allows the Customer to change the terminating location of inward calls by dialing a toll-free number furnished by the Company, entering a security code and then entering the ANI of the new terminating location. The Customer may reconfigure the toll-free Service an unlimited number of times each month without incurring additional charges.

Monthly Recurring Charge: per number \$2.00

5. i Plan Option

Customers can select the i Plan Option. To qualify, the Subscriber must authorize the Company to assess monthly charges to a commercial credit account in accordance with the payment options set forth in this Tariff. The Subscriber will be able to access their invoice via the Company's internet website. The Subscriber can request printed invoices to be mailed to their billing address for an additional \$2.00 per invoice.

Issued: April 6, 2006

Effective: April 7, 2006

Issued by: Jessica Newman, CEO
AC CERIS MANAGEMENT AND ACQUISITION, LLC
D/B/A ACCERIS COMMUNICATIONS
D/B/A WORLDXCHANGE
9775 Businesspark Ave
San Diego, CA 92131

(T)
(T)

SECTION 5 – MISCELLANEOUS GRANDFATHERED SERVICES

Services offered by the former WORLDxCHANGE CORP. – Not available to new customers.

5.16 Dial-Up Call For Less 'CL1' (5992)

Rates are for all Time Periods and all Mileages.

		<u>Initial Increment</u> 10 minutes or less	<u>Additional Increment</u> Per Add'l Minute
1.	1+ Service	\$0.49	\$0.069
2.	Toll Free Service MRC (per number):	\$0.49	\$0.069 \$2.00
3.	Travel Card Service Per Call Surcharge:	\$0.49	\$0.069 \$1.00

Customers can opt to have a Travel Card associated with their long distance service. The rates for the Travel Card will mirror those of the 1+ Service subscribed to by the Customer. A \$1.00 per call surcharge will be assessed for every call made using the Travel Card.

4. **Enhanced Toll Free Features**

Follow Me Toll Free Service

This feature allows the Customer to change the terminating location of inward calls by dialing a toll-free number furnished by the Company, entering a security code and then entering the ANI of the new terminating location. The Customer may reconfigure the toll-free Service an unlimited number of times each month without incurring additional charges.

Monthly Recurring Charge: per number \$2.00

5. **i Plan Option**

Customers can select the i Plan Option. To qualify, the Subscriber must authorize the Company to assess monthly charges to a commercial credit account in accordance with the payment options set forth in this Tariff. The Subscriber will be able to access their invoice via the Company's internet website. The Subscriber can request printed invoices to be mailed to their billing address for an additional \$2.00 per invoice.

Issued: April 6, 2006

Effective: April 7, 2006

Issued by: Jessica Newman, CEO
ACCERIS MANAGEMENT AND ACQUISITION, LLC
D/B/A ACCERIS COMMUNICATIONS
D/B/A WORLDXCHANGE
9775 Businesspark Ave
San Diego, CA 92131

(T)
(T)

SECTION 5 – MISCELLANEOUS GRANDFATHERED SERVICES

Services offered by the former WORLDxCHANGE CORP. – Not available to new customers.

5.17 Dial-Up 101-5200 (CO7)

Rates are for all Time Periods and all Mileages.

		<u>Initial Increment 10 minutes or Less</u>	<u>Additional Period Per Add'l Minute</u>
1.	1+ Service	\$0.49	\$0.069
2.	Toll Free Service	\$0.49	\$0.069
	MRC (per number):	\$2.00	
3.	Travel Card Service	\$0.49	\$0.069
	Per Call Surcharge:	\$1.00	

Customers can opt to have a Travel Card associated with their long distance service. The rates for the Travel Card will mirror those of the 1+ Service subscribed to by the Customer. A \$1.00 per call surcharge will be assessed for every call made using the Travel Card.

4. Enhanced Toll Free Features

Follow Me Toll Free Service

This feature allows the Customer to change the terminating location of inward calls by dialing a toll-free number furnished by the Company, entering a security code and then entering the ANI of the new terminating location. The Customer may reconfigure the toll-free Service an unlimited number of times each month without incurring additional charges.

Monthly Recurring Charge: per number \$2.00

5. i Plan Option

Customers can select the i Plan Option. To qualify, the Subscriber must authorize the Company to assess monthly charges to a commercial credit account in accordance with the payment options set forth in this Tariff. The Subscriber will be able to access their invoice via the Company's internet website. The Subscriber can request printed invoices to be mailed to their billing address for an additional \$2.00 per invoice.

SECTION 5 – MISCELLANEOUS GRANDFATHERED SERVICES

Services offered by the former RSL COM USA, INC. – Not available to new customers.

5-18. RSL PRODUCTS

4.1.1 Switched Access Services

- (1) RSL COM U.S.A. Global Business Plan (Product No. 660)

The intrastate charge for this service is \$0.1826 per minute for all time periods. There are no monthly charges for this service.

- (2) RSL COM USA Global Residential Plans (Product Nos. 674 & 541)

- .1 Global Residential Plan (Product No. 674)

The intrastate charge for this service is \$0.1826 per minute for all time periods. There is an additional monthly charge of \$3.00.

- .2 Residential Direct Plan (Product No. 541)

The intrastate charge for this service is \$0.0990 per minute for all time periods.

- (C) RSL COM USA On-Net Plans (Product Nos. 395-397, 680-682)

- .1 1+ Commercial Rates (Product No. 395)

The intrastate charge for this service is \$0.0700 per minute for all time periods.

- .2 1+ Residential Rates (Product No. 396)

The intrastate charge for this service is \$0.0850 per minute for all time periods.

- .3 1+ Commercial Danish Special (Product No. 397)

The intrastate charge for this service is \$0.0700 per minute for all time periods.

- .4 RSL On-Net Monthly Plan (Product No. 680)

The intrastate charge for this service is \$0.0990 per minute for all time periods.

SECTION 5 – MISCELLANEOUS GRANDFATHERED SERVICES

Services offered by the former RSL COM USA, INC. – Not available to new customers.

4.1 Outbound Services (continued)

4.1.1 Switched Access Services (continued)

(C) RSL COM USA On-Net Plans (Product Nos. 395-397, 680-682)

.5 RSL On-Net Term Plan (Product No. 681)

The intrastate charge for this service is \$0.0970 per minute for all time periods.

.6 RSL On-Net MGRs Match Plan (Product No. 682)

The intrastate charge for this service is \$0.0950 per minute for all time periods.

(4) RSL COM USA Global Hub Plans (Product Nos. 550-554, 721)

.1 Global Hub Plus 1 (Product No. 550)

The intrastate charge for this service is \$0.1235 per minute for all time periods.

.2 Global Hub Plus 2 (Product No. 551)

The intrastate charge for this service is \$0.1185 per minute for all time periods.

.3 Global Hub Plus 3 (Product No. 552)

The intrastate charge for this service is \$0.1185 per minute for all time periods.

.4 Global Hub Plus 4 (Product No. 553)

The intrastate charge for this service is \$0.1100 per minute for all time periods.

.5 Global Hub Plus 5 (Product No. 554)

The intrastate charge for this service is \$0.0990 per minute for all time periods.

.6 Old Global Hub Plus (Product No. 721)

The intrastate charge for this service is \$0.1150 per minute for all time periods.

Issued: April 6, 2006

Effective: April 7, 2006

Issued by: Jessica Newman, CEO
ACCERIS MANAGEMENT AND ACQUISITION, LLC
D/B/A ACCERIS COMMUNICATIONS
D/B/A WORLDXCHANGE
9775 Businesspark Ave
San Diego, CA 92131

(T)
(T)

SECTION 5 – MISCELLANEOUS GRANDFATHERED SERVICES

Services offered by the former RSL COM USA, INC. – Not available to new customers.

4.1 Outbound Services (continued)

4.1.1 Switched Access Services (continued)

(E) RSL COM USA Intralink Plans (Product Nos. 339 & 353)

.1 U.S. Intralink Plan (Product No. 339)

The intrastate charge for this service is \$0.1850 per minute for all time periods.

.2 U.S. Intralink Commercial Plan (Product No. 353)

The intrastate charge for this service is \$0.1450 per minute for all time periods.

(F) RSL COM USA Targeted International Calling Plans (Product Nos. 530, 563, 676 & 677)

.1 Europe Direct Plan (Product No. 530)

The intrastate charge for this service is \$0.1455 per minute for all time periods.

.2 Mi Mundo Latino (Product No. 563)

The intrastate charge for this service is \$0.1300 per minute for all time periods.

.3 Middle East Calling Plan (Product No. 676)

The intrastate charge for this service is \$0.1387 per minute for all time periods.

.4 Asian Calling Plan (Product No. 677)

The intrastate charge for this service is \$0.1700 per minute for all time periods.

(7) RSL COM USA Employee Discount Plan (Product No. 399)

.1 1 + Long Distance Service

The intrastate charge for this service is \$0.0912 per minute for all time periods.

Issued: April 6, 2006

Effective: April 7, 2006

Issued by: Jessica Newman, CEO
AC CERIS MANAGEMENT AND ACQUISITION, LLC
D/B/A ACCERIS COMMUNICATIONS
D/B/A WORLDXCHANGE
9775 Businesspark Ave
San Diego, CA 92131

(T)
(T)

SECTION 5 – MISCELLANEOUS GRANDFATHERED SERVICES

Services offered by the former RSL COM USA, INC. – Not available to new customers.

4.1 Outbound Services (continued)

4.1.1 Switched Access Services (continued)

(H) RSL COM USA Casual Access Plans (Product Nos. 271, 520, 521, 531)

.1 Global Saver Residential III Plan (Product No. 271)

The intrastate charge for this service is \$0.1850 per minute for all time periods.

.2 Residential (Product No. 520), Commercial (Product No. 521), and Europe Casual Access Plans (Product No. 531)

The intrastate charge for this service is \$0.1700 per minute for all time periods.

(I) International Banking and Brokerage Community (IBBC) Plan (Product No. 701)

The intrastate charge for this service is \$0.1150 per minute for all time periods.

(10) Generic 12 Cents Program

The intrastate charge for this service is \$.1200 per minute for all time periods. The Customer is billed in 60 second increments.

(11) 98 Spring Calling Plan

The intrastate charge for this service is \$.1000 per minute for all time periods, except on Fridays and selected holidays where the charge is then \$.0500 per minute. The Customer is billed in 60 second increments. There is an additional monthly recurring charge of \$3.50 per line.

(12) 9 Cents Anytime Plan

The intrastate charge for this service is \$0.0900 per minute for all time periods. A 10% discount applies on Valentine's Day, Independence Day, Thanksgiving Day, and Christmas Day. There is an additional monthly recurring charge of \$1.95 per line.

SECTION 5 – MISCELLANEOUS GRANDFATHERED SERVICES

Services offered by the former RSL COM USA, INC. – Not available to new customers.

4.1 Outbound Services (continued)

4.1.1 Switched Access Services (continued)

(13) September 99 Calling Plan

The intrastate charge for this service is \$0.1200 per minute for all time periods. The Customer is billed in 60 second increments and there are no monthly fees or special holiday pricing with this plan. This plan is for Residential Customers only.

(14) Winning Choice II Plan

The intrastate charge for this service is \$0.0790 per minute for all time periods. The Customer is billed for the first eighteen (18) seconds and then every six (6) seconds thereafter.

(15) Winning Choice Millennium Plan

The intrastate charge for this service is \$0.1166 per minute for all time periods. The Customer is billed for the first eighteen (18) seconds and then every six (6) seconds thereafter.

(16) Business Market Basics Plan

The intrastate charge for this service is \$0.0749 per minute for all time periods. The Customer is billed for the first eighteen (18) seconds and then every six (6) seconds thereafter. Additionally, there is a \$50.00 monthly program fee. The monthly program fee is waived if combined charges are more than \$100.00 per month.

SECTION 5 – MISCELLANEOUS GRANDFATHERED SERVICES

Services offered by the former RSL COM USA, INC. – Not available to new customers.

4.1 Outbound Services (continued)

4.1.1 Switched Access Services (continued)

(17) RSL Original Business and Residential Plans *

The intraLATA and interLATA charge for this service are as follows:

Mileage	Daytime		Evening		Night/Weekend	
	Initial 18 Sec.	Add'l 6 Sec.	Initial 18 Sec.	Add'l 6 Sec.	Initial 18 Sec.	Add'l 6 Sec.
All	\$0.058 1	\$0.019 4	\$0.043 2	\$0.014 4	\$0.0432	\$0.014 4

(18) OSBI Original Business and Residential Plans *

.1 Program A2

Program A2
Business Day
Evening/Night/Weekend

Mileage	Initial 60 Seconds	Additional 60 Seconds
All	\$0.195	\$0.195

* **This service is not available to new customers after August 25, 2000.**

SECTION 5 – MISCELLANEOUS GRANDFATHERED SERVICES

Services offered by the former RSL COM USA, INC. – Not available to new customers.

4.1 Outbound Services (continued)

4.1.1 Switched Access Services (continued)

(18) OSBI Original Business and Residential Plans (continued) *

.2 Program B2

Customers subscribing to Program B2 subscribe to the Company's Ultra Savings International Program and incur a \$3.00 per month service charge in addition to the per minute usage charge set forth herein.

Program B2
Business Day
Evening/Night/Weekend

Mileage	Initial 60 Seconds	Additional 60 Seconds
All	\$0.3162	\$0.3162

(19) Westinghouse Switched WATS I, III and IV *

Rate Mileage	Initial Period 18 Seconds			Additional Period 6 Second		
	Day	Evening	Night	Day	Evening	Night
All	\$0.0694	\$0.0475	\$0.0376	\$0.0231	\$0.0158	\$0.0125

* This service is not available to new customers after August 25, 2000.

SECTION 5 – MISCELLANEOUS GRANDFATHERED SERVICES

Services offered by the former RSL COM USA, INC. – Not available to new customers.

4.1 Outbound Services (continued)

4.1.1 Switched Access Services (continued)

(20) Westinghouse Switched WATS II *

Rate Mileage	Initial Period 18 Seconds			Additional Period 6 Seconds		
	Day	Evening	Night	Day	Evening	Night
0-55	\$0.0521	\$0.0369	\$0.0369	\$0.0174	\$0.0123	\$0.0123
56-292	\$0.0586	\$0.0418	\$0.0418	\$0.0195	\$0.0139	\$0.0139
293-430	\$0.0627	\$0.0448	\$0.0448	\$0.0209	\$0.0150	\$0.0150
431-925	\$0.0648	\$0.0466	\$0.0466	\$0.0216	\$0.0156	\$0.0156
926 +	\$0.0676	\$0.0482	\$0.0482	\$0.0226	\$0.0180	\$0.0160

(21) Westinghouse Switched WATS Plus *

Rate Mileage	Initial Period 18 seconds			Additional Period 6 seconds		
	Day	Evening	Night	Day	Evening	Night
All	\$0.0828	\$0.0566	\$0.0566	\$0.0276	\$0.0189	\$0.0189

* This service is not available to new customers after August 25, 2000.

SECTION 5 – MISCELLANEOUS GRANDFATHERED SERVICES

Services offered by the former RSL COM USA, INC. – Not available to new customers.

4.1 Outbound Services (continued)

4.1.1 Switched Access Services (continued)

(5) Westinghouse Switched Premier Service *

Rate Mileage	Initial Period 18 Seconds			Additional Period 6 Seconds		
	Day	Evening	Night	Day	Evening	Night
0-100	\$0.0572	\$0.0455	\$0.0455	\$0.0191	\$0.0152	\$0.0152
101 +	\$0.0627	\$0.0502	\$0.0502	\$0.0209	\$0.0167	\$0.0167

(23) Westinghouse Commercial Long Distance Service *

Rate Mileage	Initial Period 1 minute			Additional Period 1 minute		
	Day	Evening	Night	Day	Evening	Night
All	\$0.1653	\$0.1312	\$0.1167	\$0.1653	\$0.1312	\$0.1167

* This service is not available to new customers after August 25, 2000.

SECTION 5 – MISCELLANEOUS GRANDFATHERED SERVICES

Services offered by the former RSL COM USA, INC. – Not available to new customers.

4.1 Outbound Services (continued)

4.1.1 Switched Access Services (continued)

(10) Westinghouse Postalized Switched Service *

Rate Mileage	Initial Period 18 Seconds			Additional Period 6 Seconds		
	Day	Evening	Night	Day	Evening	Night
All	\$0.0379	\$0.0379	\$0.0379	\$0.0126	\$0.0126	\$0.0126

(25) Westinghouse Long Distance Service *

Rate Mileage	Initial Period 18 Seconds			Additional Period 6 Seconds		
	Day	Evening	Night	Day	Evening	Night
0-124	\$0.1750	\$0.1167	\$0.0875	\$0.1750	\$0.1167	\$0.0875
125-292	\$0.1847	\$0.1264	\$0.0972	\$0.1847	\$0.1264	\$0.0972
293-430	\$0.1944	\$0.1361	\$0.0972	\$0.1944	\$0.1361	\$0.0972
431-925	\$0.2042	\$0.1361	\$0.1069	\$0.2042	\$0.1361	\$0.1069
926 +	\$0.2139	\$0.1361	\$0.1167	\$0.2139	\$0.1361	\$0.1167

* This service is not available to new customers after August 25, 2000.

SECTION 5 – MISCELLANEOUS GRANDFATHERED SERVICES

Services offered by the former RSL COM USA, INC. – Not available to new customers.

4.1 Outbound Services (continued)

4.1.1 Switched Access Services (continued)

(26) Westinghouse Residential Long Distance Service *

Rate Mileage	Initial Period 1 minute			Additional Period 1 minute		
	Day	Evening	Night	Day	Evening	Night
All	\$0.1653	\$0.1312	\$0.1167	\$0.1653	\$0.1312	\$0.1167

(AA) Westinghouse Commercial Residential Plans *

.1 Westinghouse Commercial Residential I Service *

Rate Mileage	Initial Period 1 Minute			Additional Period 1 Minute		
	Day	Evening	Night	Day	Evening	Night
All	\$0.1215	\$0.1215	\$0.1215	\$0.1215	\$0.1215	\$0.1215

* This service is not available to new customers after August 25, 2000.

SECTION 5 – MISCELLANEOUS GRANDFATHERED SERVICES

Services offered by the former RSL COM USA, INC. – Not available to new customers.

4.1 Outbound Services (continued)

4.1.1 Switched Access Services (continued)

(AA) Westinghouse Commercial Residential Service Plans (continued)*

.2 Westinghouse Commercial Residential II, III, IV, V, VI and VII Services *

Rate Mileage	Initial Period 1 Minute			Additional Period 1 Minute		
	Day	Evening	Night	Day	Evening	Night
All	\$0.1653	\$0.1312	\$0.1167	\$0.1653	\$0.1312	\$0.1167

.3 Westinghouse Commercial Residential VIII Service *

Rate Mileage	Initial Period 1 Minute			Additional Period 1 Minute		
	Day	Evening	Night	Day	Evening	Night
All	\$0.1176	\$0.1176	\$0.1176	\$0.1176	\$0.1176	\$0.1176

* This service is not available to new customers after August 25, 2000.

SECTION 5 – MISCELLANEOUS GRANDFATHERED SERVICES

Services offered by the former RSL COM USA, INC. – Not available to new customers.

4.1 Outbound Services (continued)

4.1.1 Switched Access Services (continued)

(AA) Westinghouse Commercial Residential Service Plan (continued) *

.4 Westinghouse Commercial Residential IX Service *

Rate Mileage	Initial Period 1 Minute			Additional Period 1 Minute		
	Day	Evening	Night	Day	Evening	Night
All	\$0.1176	\$0.1176	\$0.1176	\$0.1176	\$0.1176	\$0.1176

.5 Westinghouse Commercial Residential X Service *

Rate Mileage	Initial Period 1 Minute			Additional Period 1 Minute		
	Day	Evening	Night	Day	Evening	Night
All	\$0.1405	\$0.1116	\$0.0992	\$0.1405	\$0.1116	\$0.0992

.6 Westinghouse Commercial Residential XI Service *

Rate Mileage	Initial Period 1 Minute			Additional Period 1 Minute		
	Day	Evening	Night	Day	Evening	Night
All	\$0.1254	\$0.1254	\$0.1254	\$0.1254	\$0.1254	\$0.1254

* This service is not available to new customers after August 25, 2000.

SECTION 5 – MISCELLANEOUS GRANDFATHERED SERVICES

Services offered by the former RSL COM USA, INC. – Not available to new customers.

4.1 Outbound Services (continued)

4.1.1 Switched Access Services (continued)

(BB) Westinghouse Residential Affinity Plans *

.1 Westinghouse Residential Affinity I Plan *

Rate Mileage	Initial Period 30 Seconds			Additional Period 6 Seconds		
	Day	Evening	Night/ Weekend	Day	Evening	Night/ Weekend
All	\$0.0729	\$0.0729	\$0.0729	\$0.0146	\$0.0146	\$0.0146

a General Rate Period

Different rates may be applicable to a call at a different time of the day and on certain days of the week, as specified in the appropriate rate schedule for that call. The rate periods shown below apply. All times shown are local time at the calling station in case of an outbound call, and at the called station in case of an inbound call.

b Day, Evening, and Night Rate Periods

Rate Period	Times Applicable		Days Applicable
	From	To, But Not Including	
Day	8:00 AM	5:00 PM	Monday - Friday
Evening	5:00 PM	11:00 PM	Sunday - Friday
Night	11:00 PM	8:00 AM	Sunday - Friday, All Day Saturday

* This service is not available to new customers after August 25, 2000.

SECTION 5 – MISCELLANEOUS GRANDFATHERED SERVICES

Services offered by the former RSL COM USA, INC. – Not available to new customers.

4.1 Outbound Services (continued)

4.1.1 Switched Access Services (continued)

(BB) Westinghouse Residential Affinity Plans (continued) *

.2 Westinghouse Residential Affinity II Plan *

Rate Mileage ^e	Initial Period 1 Minute			Additional Period 1 Minute		
	Day	Evening	Night/ Weekend	Day	Evening	Night/ Weekend
All	\$0.1653	\$0.1312	\$0.1167	\$0.1653	\$0.1312	\$0.1167

a General Rate Period

Different rates may be applicable to a call at a different time of the day and on certain days of the week, as specified in the appropriate rate schedule for that call. The rate periods shown below apply. All times shown are local time at the calling station in case of an outbound call, and at the called station in case of an inbound call.

b Day, Evening, and Night Rate Periods

Rate Period	Times Applicable		Days Applicable
	From	To, But Not Including	
Day	7:00 AM	7:00 PM	Monday - Friday
Evening	7:00 PM	11:00 PM	Sunday - Friday
Night	11:00 PM	7:00 AM	Sunday - Friday, All Day Saturday

* This service is not available to new customers after August 25, 2000.

SECTION 5 – MISCELLANEOUS GRANDFATHERED SERVICES

Services offered by the former RSL COM USA, INC. – Not available to new customers.

4.1 Outbound Services (continued)

4.1.1 Switched Access Services (continued)

(CC) Westinghouse Residential Postalized Plans *

.1 Westinghouse Residential Postalized I and II Plans *

Rate Mileage	Initial Period 1 Minute			Additional Period 1 Minute		
	Day	Evening	Night	Day	Evening	Night
All	\$0.1385	\$0.1385	\$0.1385	\$0.1385	\$0.1385	\$0.1385

.2 Westinghouse Residential Postalized III and IV Plans *

Rate Mileage	Initial Period 1 Minute			Additional Period 1 Minute		
	Day	Evening	Night	Day	Evening	Night
All	\$0.2139	\$0.1385	\$0.0948	\$0.2139	\$0.1385	\$0.0948

* This service is not available to new customers after August 25, 2000.

SECTION 5 – MISCELLANEOUS GRANDFATHERED SERVICES

Services offered by the former RSL COM USA, INC. – Not available to new customers.

4.1 Outbound Services (continued)

4.1.1 Switched Access Services (continued)

(CC) **Westinghouse Residential Postalized Plans (continued) ***

.3 Westinghouse Residential Postalized V Plan *

Rate Mileage	Initial Period 30 Seconds			Additional Period 6 Seconds		
	Day	Evening	Night	Day	Evening	Night
All	\$0.0729	\$0.0729	\$0.0729	\$0.0144	\$0.0144	\$0.0144

.4 Westinghouse Residential Postalized VI Plan *

Rate Mileage	Initial Period 1 Minute			Additional Period 1 Minute		
	Day	Evening	Night	Day	Evening	Night
All	\$0.1837	\$0.1837	\$0.1837	\$0.1837	\$0.1837	\$0.1837

* **This service is not available to new customers after August 25, 2000.**

SECTION 5 – MISCELLANEOUS GRANDFATHERED SERVICES

Services offered by the former RSL COM USA, INC. – Not available to new customers.

4.1 Outbound Services (continued)

4.1.1 Switched Access Services (continued)

(CC) Westinghouse Residential Postalized Plans (continued) *

.5 Westinghouse Residential Postalized VII Plan *

Rate Mileage	Initial Period 1 Minute			Additional Period 1 Minute		
	Day	Evening	Night	Day	Evening	Night
All	\$0.1405	\$0.1116	\$0.0992	\$0.1405	\$0.1116	\$0.0992

.6 Westinghouse Residential Postalized VIII Plan *

Rate Mileage	Initial Period 30 Seconds			Additional Period 6 Seconds		
	Day	Evening	Night	Day	Evening	Night
All	\$0.0681	\$0.0681	\$0.0681	\$0.0136	\$0.0136	\$0.0136

.7 Westinghouse Residential Postalized IX Plan *

Rate Mileage	Initial Period 1 Minute			Additional Period 1 Minute		
	Day	Evening	Night	Day	Evening	Night
All	\$0.1944	\$0.1944	\$0.1944	\$0.1944	\$0.1944	\$0.1944

* This service is not available to new customers after August 25, 2000.

SECTION 5 – MISCELLANEOUS GRANDFATHERED SERVICES

Services offered by the former RSL COM USA, INC. – Not available to new customers.

4.1 Outbound Services (continued)

4.1.1 Switched Access Services (continued)

(DD) LDM Schedule A Plan *

This schedule applies to calls between two on-network stations which use local exchange service access lines, or between an on-network station which uses a local exchange service access line and an off-network station, or between two off-network stations in the state.

RATES					
Initial 18 Seconds or Fraction Thereof			Each Additional 6 Seconds or Fraction Thereof		
Day	Evening	Night/Weekend	Day	Evening	Night/Weekend
\$0.0686	\$0.0552	\$0.0552	\$0.0229	\$0.0229	\$0.0229

(EE) LDM Schedule B Plan *

This schedule applies to calls between an on-network station which uses a special access line and either an on-network station that uses a local exchange service access line or an off-network station in the state.

RATES					
Initial 18 Seconds or Fraction Thereof			Each Additional 6 Seconds or Fraction Thereof		
Day	Evening	Night/Weekend	Day	Evening	Night/Weekend
\$0.0408	\$0.0406	\$0.0406	\$0.0136	\$0.0107	\$0.0107

* This service is not available to new customers after August 25, 2000.

SECTION 5 – MISCELLANEOUS GRANDFATHERED SERVICES

Services offered by the former RSL COM USA, INC. – Not available to new customers.

4.1 Outbound Services (continued)

4.1.1 Switched Access Services (continued)

(FF) LDM 3 Plan *

Customers subscribing to LDM's interstate Program B may subscribe to LDM 3 switched outbound service. Customers subscribing to LDM 3 incur a \$2.50 per month service charge in addition to the per minute usage rate set forth herein. The Company will invoice Customers through the appropriate local exchange carrier.

RATE PER MINUTE					
Day		Evening		Night/Weekend	
Initial 60 Sec.	Add'l 60 Sec.	Initial 60 Sec.	Add'l 60 Sec.	Initial 60 Sec.	Add'l 60 Sec.
\$0.2965	\$0.2965	\$0.2965	\$0.2965	\$0.2965	\$0.2965

(GG) LDM 4 Plan *

Customers subscribing to LDM's interstate Program C may subscribe to LDM 4 switched outbound service. Customers subscribing to LDM 4 incur a \$2.50 per month service charge in addition to the per minute usage rate set forth herein.

RATE PER MINUTE					
Day		Evening		Night/Weekend	
Initial 60 Sec.	Add'l 60 Sec.	Initial 60 Sec.	Add'l 60 Sec.	Initial 60 Sec.	Add'l 60 Sec.
\$0.1829	\$0.1829	\$0.1829	\$0.1829	\$0.1829	\$0.1829

* This service is not available to new customers after August 25, 2000.

SECTION 5 – MISCELLANEOUS GRANDFATHERED SERVICES

Services offered by the former RSL COM USA, INC. – Not available to new customers.

4.1 Outbound Services (continued)

4.1.1 Switched Access Services (continued)

(HH) LDM 5 Plan *

Qualified affinity subscribers incur a \$2.50 per month service charge in addition to the per minute usage rate set forth herein when subscribing to LDM 5 switched outbound service.

RATE PER MINUTE					
Day		Evening		Night/Weekend	
Initial 60 Sec.	Add'l 60 Sec.	Initial 60 Sec.	Add'l 60 Sec.	Initial 60 Sec.	Add'l 60 Sec.
\$0.2110	\$0.2110	\$0.2110	\$0.2110	\$0.2110	\$0.2110

(II) LDM 6 SO1 Plan *

LDM 6 SO1 is a switched outbound service. Customers subscribing to LDM 6 SO1 incur the following usage charges and will not incur a minimum monthly service charge.

RATE PER MINUTE					
Day		Evening		Night/Weekend	
Initial 18 Sec.	Add'l 6 Sec.	Initial 18 Sec.	Add'l 6 Sec.	Initial 18 Sec.	Add'l 6 Sec.
\$0.0560	\$0.0187	\$0.0560	\$0.0187	\$0.0560	\$0.0187

* This service is not available to new customers August 25, 2000.

SECTION 5 – MISCELLANEOUS GRANDFATHERED SERVICES

Services offered by the former RSL COM USA, INC. – Not available to new customers.

4.1 Outbound Services (continued)

4.1.1 Switched Access Services (continued)

(JJ) Winning Choice Affinity Plan

The intrastate charge for this service is \$0.1090 per minute for all time periods. The Customer is billed for the first eighteen (18) seconds and then every six (6) seconds thereafter.

SECTION 5 – MISCELLANEOUS GRANDFATHERED SERVICES

Services offered by the former RSL COM USA, INC. – Not available to new customers.

4.1 Outbound Services (continued)

4.1.2 Dedicated Access Services

(1) RSL COM USA Global Business Plans (Product Nos. 670-673)

.1 RSL Global Plan 11 (Product No. 670)

The intrastate charge for this service is \$0.0600 per minute for all time periods.

.2 RSL Global Plan 12 (Product No. 671)

The intrastate charge for this service is \$0.0580 per minute for all time periods.

.3 RSL Global Plan 13 (Product No. 672)

The intrastate charge for this service is \$0.0450 per minute for all time periods.

.4 RSL Global Plan 14 (Product No. 673)

The intrastate charge for this service is \$0.0400 per minute for all time periods.

(2) RSL COM USA Global Hub Plan (Product No. 504)

The intrastate charge for this service is \$0.0700 per minute for all time periods.

(3) Winning Choice II Plan

The intrastate charge for this service is \$0.0595 per minute for all time periods. The Customer is billed for the first eighteen (18) seconds and then every six (6) seconds thereafter.

SECTION 5 – MISCELLANEOUS GRANDFATHERED SERVICES

Services offered by the former RSL COM USA, INC. – Not available to new customers.

4.1 Outbound Services (continued)

4.1.2 **Dedicated Access Services (continued)**

(4) **Winning Choice Millennium Plan**

The intrastate charge for this service is \$0.0571 per minute for all time periods. The Customer is billed for the first eighteen (18) seconds and then every six (6) seconds thereafter.

(5) **Business Market Basics Plan**

The intrastate charge for this service is \$0.0630 per minute for all time periods. The Customer is billed for the first eighteen (18) seconds and then every six (6) seconds thereafter.

(6) **Westinghouse Dedicated WATS I, III and IV ***

Rate Mileage	Initial Period 18 Seconds			Additional Period 6 Seconds		
	Day	Evening	Night	Day	Evening	Night
All	\$0.0402	\$0.0321	\$0.0237	\$0.0134	\$0.0107	\$0.0079

* This service is not available to new customers after August 25, 2000.

SECTION 5 – MISCELLANEOUS GRANDFATHERED SERVICES

Services offered by the former RSL COM USA, INC. – Not available to new customers.

4.1 Outbound Services (continued)

4.1.2 Dedicated Access Services (continued)

(7) **Westinghouse Dedicated WATS II ***

Rate Mileage	Initial Period 18 Seconds			Additional Period 6 Seconds		
	Day	Evening	Night	Day	Evening	Night
0-55	\$0.0334	\$0.0240	\$0.0240	\$0.0111	\$0.0080	\$0.0080
56-292	\$0.0334	\$0.0240	\$0.0240	\$0.0111	\$0.0080	\$0.0080
293-430	\$0.0407	\$0.0279	\$0.0279	\$0.0136	\$0.0093	\$0.0093
431-925	\$0.0447	\$0.0308	\$0.0308	\$0.0149	\$0.0102	\$0.0102
926 +	\$0.0479	\$0.0330	\$0.0330	\$0.0160	\$0.0110	\$0.0110

(8) **Westinghouse Dedicated WATS Plus Service ***

Rate Mileage	Initial Period 18 seconds			Additional Period 6 seconds		
	Day	Evening	Night	Day	Evening	Night
All	\$0.044 7	\$0.0363	\$0.0363	\$0.0149	\$0.0121	\$0.0121

* This service is not available to new customers after August 25, 2000.

SECTION 5 – MISCELLANEOUS GRANDFATHERED SERVICES

Services offered by the former RSL COM USA, INC. – Not available to new customers.

4.1 Outbound Services (continued)

4.1.2 Dedicated Access Services (continued)

(1) Westinghouse Dedicated Premier Service *

Rate Mileage	Initial Period 18 Seconds			Additional Period 6 Seconds		
	Day	Evening	Night	Day	Evening	Night
0-100	\$0.037 5	\$0.0300	\$0.0300	\$0.0125	\$0.0100	\$0.0100
101 +	\$0.043 2	\$0.0348	\$0.0348	\$0.0144	\$0.0116	\$0.0116

(10) Westinghouse Dedicated Postalized Service *

Rate Mileage	Initial Period 18 Seconds			Additional Period 6 Seconds		
	Day	Evening	Night	Day	Evening	Night
All	\$0.0270	\$0.0270	\$0.0270	\$0.0090	\$0.0090	\$0.0090

* This service is not available to new customers after August 25, 2000.

SECTION 5 – MISCELLANEOUS GRANDFATHERED SERVICES

Services offered by the former RSL COM USA, INC. – Not available to new customers.

4.1 Outbound Services (continued)

4.1.2 Dedicated Access Services (continued)

(11) Westinghouse On Net WATS *

Per Minute Usage Rates			
Mileage	Day	Evening	Night/Weekend
All	\$0.0810	\$0.0810	\$0.0810

(12) Westinghouse Off Net WATS *

Per Minute Usage Rates			
Mileage	Day	Evening	Night/Weekend
All	\$0.1580	\$0.1100	\$0.1100

* **This service is not available to new customers after August 25, 2000.**

SECTION 5 – MISCELLANEOUS GRANDFATHERED SERVICES

Services offered by the former RSL COM USA, INC. – Not available to new customers.

4.1 Outbound Services (continued)

4.1.2 Dedicated Access Services (continued)

(13) Westinghouse Shared On Net WATS *

Per Minute Usage Rates			
Mileage	Day	Evening	Night/Weekend
All	\$0.1620	\$0.1140	\$0.1140

(14) Westinghouse Shared Off Net WATS *

Per Minute Usage Rates			
Mileage	Day	Evening	Night/Weekend
All	\$0.2710	\$0.1910	\$0.1910

* This service is not available to new customers after August 25, 2000.

SECTION 5 – MISCELLANEOUS GRANDFATHERED SERVICES

Services offered by the former RSL COM USA, INC. – Not available to new customers.

4.1 Outbound Services (continued)

4.1.2 Dedicated Access Services (continued)

(15) Winning Choice Affinity Plan

The intrastate charge for this service is \$0.0570 per minute for all time periods. The Customer is billed for the first eighteen (18) seconds and then every six (6) seconds thereafter.

Issued: April 6, 2006

Effective: April 7, 2006

Issued by: Jessica Newman, CEO
ACCERIS MANAGEMENT AND ACQUISITION, LLC
D/B/A ACCERIS COMMUNICATIONS
D/B/A WORLDXCHANGE
9775 Businesspark Ave
San Diego, CA 92131

(T)
(T)

SECTION 5 – MISCELLANEOUS GRANDFATHERED SERVICES

Services offered by the former RSL COM USA, INC. – Not available to new customers.

4.2 Inbound Services

4.2.1 Switched Access Services

- (1) **RSL COM USA Intralink 800 Services (Product Nos. 350, 351, & 354)**
 - .1 **Global Intralink Plus Commercial (Product No. 350) and Residential (Product No. 351) Plans**

The intrastate charge for both services is \$0.2000 per minute for all time periods.
 - .2 **U.S. Intralink 800 Service (Product No. 354)**

The intrastate charge for this service is \$0.1450 per minute for all time periods.
- (2) **RSL COM USA International Plus 800 Services (Product Nos. 117, 334-337)**
 - .1 **International Plus Service (Product No. 117) and KTC International Plus Commercial and Residential (Product Nos. 334-337)**

The intrastate charge for these services is \$0.2000 per minute for all time periods.
- (3) **RSL COM USA 800 Access Services (Product Nos. 391, 392, 820-821)**
 - .1 **Residential 800 Access Service (Product No. 391)**

The intrastate charge for this service is \$0.1850 per minute for all time periods.
 - .2 **Commercial 800 Access Service (Product No. 392)**

The intrastate charge for this service is \$0.1850 per minute for all time periods.
 - .3 **Term 800 Access Service (Product No. 820)**

The intrastate charge for this service is \$0.0970 per minute for all time periods.
 - .4 **Month-to Month 800 Access Service (Product No. 821)**

The intrastate charge for this service is \$0.0990 per minute for all time periods.

SECTION 5 – MISCELLANEOUS GRANDFATHERED SERVICES

Services offered by the former RSL COM USA, INC. – Not available to new customers.

4.2 Inbound Services (continued)

4.2.1 Switched Access Services (continued)

(4) Switched 800 Service

Rate Mileage	Initial Period 30 Seconds			Additional Period 6 Seconds		
	Day	Evening	Night	Day	Evening	Night
All	\$0.1429	\$0.1254	\$0.1254	\$0.0289	\$0.0251	\$0.0251

(5) Switched 800 Plus Service

Rate Mileage	Initial Period 30 Seconds			Additional Period 6 Seconds		
	Day	Evening	Night	Day	Evening	Night
0-292	\$0.1207	\$0.0996	\$0.0801	\$0.0241	\$0.0199	\$0.0160
293-430	\$0.1249	\$0.1030	\$0.0828	\$0.0250	\$0.0206	\$0.0185
431-925	\$0.1271	\$0.1045	\$0.0843	\$0.0254	\$0.0209	\$0.0168
926 +	\$0.1312	\$0.1079	\$0.0869	\$0.0262	\$0.0216	\$0.0174

(6) Postalized Switched 800 Service

Rate Mileage	Initial Period 30 Seconds			Additional Period 6 Seconds		
	Day	Evening	Night	Day	Evening	Night
All	\$0.0744	\$0.0705	\$0.0671	\$0.0149	\$0.0141	\$0.0134

Issued: April 6, 2006

Effective: April 7, 2006

Issued by: Jessica Newman, CEO
ACCERIS MANAGEMENT AND ACQUISITION, LLC
D/B/A ACCERIS COMMUNICATIONS
D/B/A WORLDXCHANGE
9775 Businesspark Ave
San Diego, CA 92131

(T)
(T)

SECTION 5 – MISCELLANEOUS GRANDFATHERED SERVICES

Services offered by the former RSL COM USA, INC. – Not available to new customers.

4.2 Inbound Services (continued)

4.2.1 Switched Access Services (continued)

(7) Winning Choice II Plan

The intrastate charge for this service is \$0.0790 per minute for all time periods. The Customer is billed for the first thirty (30) seconds and then every six (6) seconds thereafter.

The monthly and non-recurring charges listed below also apply to this service.

	Monthly Charge	Nonrecurring Charge
Monthly Fee Per Routing Arrangement	\$20.00	
Nationwide Toll Free Number Listing	\$20.00	
- Same Day Installation		\$35.00
- 1 to 5 Day Installation		\$29.00
- Standard 10 Day Installation		\$18.00
Installation Fee - Basic Service		\$50.00
Installation Fee - Custom Selected Service Area		\$150.00
Change - Custom Selected Service Areas		\$50.00
Toll Free Number Retermination		\$50.00

If Monthly Service Fee is waived for switched service for any reason and the Customer wishes to have nationwide listing with Toll-Free Directory Assistance, the Customer will be charged a monthly recurring fee of \$20.00 for the nationwide listing.

SECTION 5 – MISCELLANEOUS GRANDFATHERED SERVICES

Services offered by the former RSL COM USA, INC. – Not available to new customers.

4.2 Inbound Services (continued)

4.2.1 Switched Access Services (continued)

- (8) **Winning Choice Millennium Plan**
The intrastate charge for this service is \$0.1166 per minute for all time periods. The Customer is billed for the first thirty (30) seconds and then every six (6) thereafter.

- (1) **Business Market Basics Plan**
The intrastate charge for this service is \$0.0749 per minute for all time periods. The Customer is billed for the first thirty (30) seconds and then every six (6) seconds thereafter.

The monthly and non-recurring charges listed below also apply to this service.

	Monthly Charge	Nonrecurring Charge
Monthly Fee Per Routing Arrangement	\$20.00	
Nationwide Toll Free Number Listing	\$20.00	
- Same Day Installation		\$35.00
- 1 to 5 Day Installation		\$29.00
- Standard 10 Day Installation		\$18.00
Installation Fee - Basic Service		\$20.00
Installation Fee - Custom Selected Service Areas		\$20.00
Change - Custom Selected Service Areas		\$20.00
Toll Free Number Retermination		\$20.00

If Monthly Service Fee is waived for switched service for any reason and the Customer wishes to have nationwide listing with Toll-Free Directory Assistance, the Customer will be charged a monthly recurring fee of \$20.00 for the nationwide listing.

SECTION 5 – MISCELLANEOUS GRANDFATHERED SERVICES

Services offered by the former RSL COM USA, INC. – Not available to new customers.

4.2 Inbound Services (continued)

4.2.1 Switched Access Services (continued)

(10) OSBI Original Business and Residential Plans (Program A 2) *

Program A 2
Business Day
Evening/Night/Weekend

Mileage	Initial 60 Seconds	Additional 60 Seconds
All	\$0.195	\$0.195

(11) OSBI Original Business and Residential Plans (Program B 2) *

Customers subscribing to Program B 2 subscribe to the Company's Ultra Savings International Program and incur a \$3.00 per month service charge in addition to the per minute usage charge set forth herein.

Program B 2
Business Day
Evening/Night/Weekend

Mileage	Initial 60 Seconds	Additional 60 Seconds
All	\$0.3162	\$0.3162

* **This service is not available to new customers after August 25, 2000.**

SECTION 5 – MISCELLANEOUS GRANDFATHERED SERVICES

Services offered by the former RSL COM USA, INC. – Not available to new customers.

4.2 Inbound Services (continued)

4.2.1 Switched Access Services (continued)

(12) Winning Choice Affinity Plan

The intrastate charge for this service is \$0.1090 per minute for all time periods. The Customer is billed for the first thirty (30) seconds and then every six (6) seconds thereafter.

Issued: April 6, 2006

Effective: April 7, 2006

Issued by: Jessica Newman, CEO
ACCERIS MANAGEMENT AND ACQUISITION, LLC
D/B/A ACCERIS COMMUNICATIONS
D/B/A WORLDXCHANGE
9775 Businesspark Ave
San Diego, CA 92131

(T)
(T)

SECTION 5 – MISCELLANEOUS GRANDFATHERED SERVICES

Services offered by the former RSL COM USA, INC. – Not available to new customers.

4.2 Inbound Services (continued)

4.2.2 Dedicated Access Services

(1) RSL COM USA 800 Access Service (Product Nos. 822 & 823)

.1 Term 800 Access Service (Product No. 822)

The intrastate charge for this service is \$0.0580 per minute for all time periods.

.2 Month-to-Month 800 Access Service (Product No. 823)

The intrastate charge for this service is \$0.0600 per minute for all time periods.

(2) Dedicated 800 Service

Rate Mileage	Initial Period 30 Seconds			Additional Period 6 Seconds		
	Day	Evening	Night	Day	Evening	Night
All	\$0.0870	\$0.0750	\$0.0750	\$0.0174	\$0.0150	\$0.0150

SECTION 5 – MISCELLANEOUS GRANDFATHERED SERVICES

Services offered by the former RSL COM USA, INC. – Not available to new customers.

4.2 Inbound Services (continued)

4.2.2 Dedicated Access Services (continued)

(3) Dedicated 800 Plus Service

Rate Mileage	Initial Period 30 Seconds			Additional Period 6 Seconds		
	Day	Evening	Night	Day	Evening	Night
0-292	\$0.0844	\$0.0690	\$0.0576	\$0.0169	\$0.0138	\$0.0115
293-430	\$0.0890	\$0.0727	\$0.0605	\$0.0178	\$0.0145	\$0.0121
431-925	\$0.0914	\$0.0747	\$0.0622	\$0.0183	\$0.0149	\$0.0124
926 +	\$0.0960	\$0.0785	\$0.0654	\$0.0192	\$0.0157	\$0.0131

(4) Postalized Dedicated 800

Rate Mileage	Initial Period 30 Seconds			Additional Period 6 Seconds		
	Day	Evening	Night	Day	Evening	Night
All	\$0.0545	\$0.0510	\$0.0480	\$0.0109	\$0.0102	\$0.0096

SECTION 5 – MISCELLANEOUS GRANDFATHERED SERVICES

Services offered by the former RSL COM USA, INC. – Not available to new customers.

4.2 Inbound Services (continued)

4.2.2 Dedicated Access Services (continued)

(5) Winning Choice II Plan

The intrastate charge for this service is \$0.0595 per minute for all time periods. The Customer is billed for the first thirty (30) seconds and then every six (6) seconds thereafter.

The monthly and non-recurring charges listed below also apply to this service.

	Monthly Charge	Nonrecurring Charge
Monthly Fee Per Trunk Group	\$50.00	
Nationwide Toll Free Number Listing	\$20.00	
- Same Day Installation		\$35.00
- 1 to 5 Day Installation		\$29.00
- Standard 10 Day Installation		\$18.00
Expedite Installation of Toll Free Number		\$600.00
Installation Fee - Basic Services		\$50.00
Installation Fee - Custom Selected Service Areas		\$50.00
Toll Free Number Change		\$20.00
Toll Free Number Retermination		\$105.00

Issued: April 6, 2006

Effective: April 7, 2006

Issued by: Jessica Newman, CEO
ACCERIS MANAGEMENT AND ACQUISITION, LLC
D/B/A ACCERIS COMMUNICATIONS
D/B/A WORLDXCHANGE
9775 Businesspark Ave
San Diego, CA 92131

(T)
(T)

SECTION 5 – MISCELLANEOUS GRANDFATHERED SERVICES

Services offered by the former RSL COM USA, INC. – Not available to new customers.

4.2 Inbound Services (continued)

4.2.2 Dedicated Access Services (continued)

(6) Winning Choice Millennium Plan

The intrastate charge for this service is \$0.0571 per minute for all time periods. The Customer is billed for the first thirty (30) seconds and then every six (6) seconds thereafter.

(7) Business Market Basics Plan

The intrastate charge for this service is \$0.0630 per minute for all time periods. The Customer is billed for the first thirty (30) seconds and then every six (6) seconds thereafter.

The monthly and non-recurring charges listed below also apply to this service.

	Monthly Charge	Nonrecurring Charge
Monthly Fee Per Trunk Group	\$50.00	
Nationwide Toll Free Number Listing	\$20.00	
- Same Day Installation		\$35.00
- 1 to 5 Day Installation		\$29.00
- Standard 10 Day Installation		\$18.00
Expedite Installation of Toll Free Number		\$20.00
Installation Fee - Basic Services		\$20.00
Installation Fee - Custom Selected Service Areas		\$20.00
Toll Free Number Change		\$20.00
Toll Free Number Re-termination		\$20.00

SECTION 5 – MISCELLANEOUS GRANDFATHERED SERVICES

Services offered by the former RSL COM USA, INC. – Not available to new customers.

4.2 Inbound Services (continued)

4.2.2 Dedicated Access Services (continued)

(8) Winning Choice Affinity Plan

The intrastate charge for this service is \$0.0570 per minute for all time periods. The Customer is billed for the first thirty (30) seconds and then every six (6) seconds thereafter.

Issued: April 6, 2006

Effective: April 7, 2006

Issued by: Jessica Newman, CEO
ACCERIS MANAGEMENT AND ACQUISITION, LLC
D/B/A ACCERIS COMMUNICATIONS
D/B/A WORLDXCHANGE
9775 Businesspark Ave
San Diego, CA 92131

(T)
(T)

SECTION 5 – MISCELLANEOUS GRANDFATHERED SERVICES

Services offered by the former RSL COM USA, INC. – Not available to new customers.

4.2 Inbound Services (continued)

4.2.3 Advanced 800 Features

(A) Advanced Routing Feature Package

	Non-recurring Charges	Recurring Charges
Installation Charge	\$55.00	
Monthly Charge		\$55.00
Change Charge	\$27.50/Each	
Holiday Routing		
Installation Charge	\$125.00	
Monthly Charge *		
Change Charge	\$55.00/Each	

* The monthly charge for Holiday Routing is included with the Advanced Routing Feature Package charges.

Issued: April 6, 2006

Effective: April 7, 2006

Issued by: Jessica Newman, CEO
ACCERIS MANAGEMENT AND ACQUISITION, LLC
D/B/A ACCERIS COMMUNICATIONS
D/B/A WORLDXCHANGE
9775 Businesspark Ave
San Diego, CA 92131

(T)
(T)

SECTION 5 – MISCELLANEOUS GRANDFATHERED SERVICES

Services offered by the former RSL COM USA, INC. – Not available to new customers.

4.2 Inbound Services (continued)

4.2.3 Advanced 800 Features (continued)

(B) Dialed Number Identification Service (DNIS) *

	Non-recurring Charges	Recurring Charges
Installation Charge	\$55.00	
Monthly Charge		\$0.00
Change Charge	\$55.00/Each	

* DNIS is not part of Advanced Routing Feature Package.

(C) Area Code NXX Blocking *

	Non-recurring Charges	Recurring Charges
Installation Charge	\$75.00	
Monthly Charge		\$30.00

* This feature is not available with 800 Plus Product.

SECTION 5 – MISCELLANEOUS GRANDFATHERED SERVICES

Services offered by the former RSL COM USA, INC. – Not available to new customers.

4.2 Inbound Services (continued)

4.2.3 Advanced 800 Features (continued)

(D) Tailored Call Coverage

	Non-recurring Charges	Recurring Charges
Installation Charge	\$165.00	
Monthly Charge		\$0.00
Change Charge	\$55.00/Each	

(E) Alternate Routing

	Non-recurring Charges	Recurring Charges
Installation Charge	\$11.00/Alt.	
Monthly		\$55.00
Activation	\$55.00	
Change Charge	\$55.00	

SECTION 5 – MISCELLANEOUS GRANDFATHERED SERVICES

Services offered by the former RSL COM USA, INC. – Not available to new customers.

4.2 Inbound Services (continued)

4.2.3 Advanced 800 Features (continued)

(F) Network Call Redirect

	Non-recurring Charges	Recurring Charges
Installation Charge	\$165.00	
Monthly Routing Table		\$11.00
Per Call Charge		\$0.040
Change Charge	\$55.00	

(G) Disconnect Message Referral (DMR)

	Non-recurring Charges		Recurring Charges
	Installation Charge	Change Charge	Monthly Charge
DMR to an MCI Number	\$10.00	\$55.00	\$0.00
DMR to a Non-MCI 800 Number	\$0.00	\$55.00	\$165.00

Issued: April 6, 2006

Effective: April 7, 2006

Issued by: Jessica Newman, CEO
ACCERIS MANAGEMENT AND ACQUISITION, LLC
D/B/A ACCERIS COMMUNICATIONS
D/B/A WORLDXCHANGE
9775 Businesspark Ave
San Diego, CA 92131

(T)
(T)

SECTION 5 – MISCELLANEOUS GRANDFATHERED SERVICES

Services offered by the former RSL COM USA, INC. – Not available to new customers.

4.2 Inbound Services (continued)

4.2.3 Advanced 800 Features (continued)

(H) Automatic Number Identification (ANI)

The charge for this feature is \$0.02 per ANI delivered.

(I) 800 Service Custom Message Announcement (CMA)

The CMA feature charge is \$0.2000 per minute. This per minute feature charge is assessed while calls utilize Custom Message Announcement.

	Non-recurring Charges		Recurring Charges
	Installation Charge	Change Charge	Monthly Charge
CMA Application	\$110.00	\$110.00	\$55.00
Foreign Language Recording	\$110.00	\$110.00	\$0.00
Audio Storage	\$0.00	\$0.00	\$11.00/per minute

Issued: April 6, 2006

Effective: April 7, 2006

Issued by: Jessica Newman, CEO
ACCERIS MANAGEMENT AND ACQUISITION, LLC
D/B/A ACCERIS COMMUNICATIONS
D/B/A WORLDXCHANGE
9775 Businesspark Ave
San Diego, CA 92131

(T)
(T)

SECTION 5 – MISCELLANEOUS GRANDFATHERED SERVICES

Services offered by the former RSL COM USA, INC. – Not available to new customers.

4.2 Inbound Services (continued)

4.2.3 Advanced 800 Features (continued)

(J) Account & Identification Supplementary Codes

.1 I.D. Codes

Recurring Monthly Charges	Non-recurring Charges	
	Installation	Change
Per Block of 100		
\$33.00	\$55.00	\$55.00

.2 Account Codes

Recurring Monthly Charges	Non-recurring Charges	
	Installation	Change
Per Block of 800		
\$33.00	\$55.00	\$0.00

SECTION 5 – MISCELLANEOUS GRANDFATHERED SERVICES

Services offered by the former RSL COM USA, INC. – Not available to new customers.

4.2 Inbound Services (continued)

4.2.3 Advanced 800 Features (continued)

- (K) Super Routing Plans**
There is no charge for this service.
- (L) Resp Org**
There is no charge for this service.
- (M) SMS Resp Org Charges**
There is no charge for this service.
- (N) Sets**
There is no charge for this service.

Issued: April 6, 2006

Effective: April 7, 2006

Issued by: Jessica Newman, CEO
ACCERIS MANAGEMENT AND ACQUISITION, LLC
D/B/A ACCERIS COMMUNICATIONS
D/B/A WORLDXCHANGE
9775 Businesspark Ave
San Diego, CA 92131

(T)
(T)

SECTION 5 – MISCELLANEOUS GRANDFATHERED SERVICES

Services offered by the former RSL COM USA, INC. – Not available to new customers.

4.2 Inbound Services (continued)

4.2.4 Enhanced Call Router 1000

(A) ECR 1000 Feature Package

	Non-recurring Charges	Recurring Charges
Installation Charge	\$550.00	
Monthly Charge		\$110.00
ECR 1000 Usage Charges Per Minute		
Dedicated Termination		\$0.2100
Switched Termination		\$0.2800
Combination Dedicated/Switched		\$0.2500

(B) ECR Menu Routing

The charge for this service is \$0.0700 per call. The installation and monthly charges are included in the ECR 1000 Feature Package.

(C) ECR Message Announcement

The charge for this service is \$0.0700 per call. The installation and monthly charges are included in the ECR 1000 Feature Package.

SECTION 5 – MISCELLANEOUS GRANDFATHERED SERVICES

Services offered by the former RSL COM USA, INC. – Not available to new customers.

4.2 Inbound Services (continued)

4.2.4 Enhanced Call Router 1000 (continued)

(9) ECR Standard Database Routing

The charge for this service is \$0.0800 per call. The installation and monthly charges are included in the ECR 1000 Feature Package.

(E) Caller Takeback

The charge for this service is \$0.0200 per call. The installation and monthly charges are included in the ECR 1000 Feature Package.

(F) ECR Busy/No Answer Rerouting (BNAR)

The charge for this service is \$0.0200 per call. The installation and monthly charges are included in the ECR 1000 Feature Package.

(G) Takeback and Transfer

The charge for this service is \$0.0600 per call. The installation and monthly charges are included in the ECR 1000 Feature Package.

(H) Announced Connect

The charge for this service is \$0.0200 per call. The installation and monthly charges are included in the ECR 1000 Feature Package.

SECTION 5 – MISCELLANEOUS GRANDFATHERED SERVICES

Services offered by the former RSL COM USA, INC. – Not available to new customers.

4.2 Inbound Services (continued)

4.2.4 Enhanced Call Router 1000 (continued)

(I) ECR Advanced Database Routing

	Non-recurring Charges	Recurring Charges
Installation	\$550.00	
Monthly		\$550.00
Price Per Call		\$0.0800

(J) ECR Non-Recurring Fees

Services	Charges
Assistance with Database Creation	\$1100.00
Assistance with Database Change	\$550.00
Call Flow, Audio & STD Database Change	\$220.00
Foreign Language (Recording, Installation or Change)	\$110.00

Issued: April 6, 2006

Effective: April 7, 2006

Issued by: Jessica Newman, CEO
ACCERIS MANAGEMENT AND ACQUISITION, LLC
D/B/A ACCERIS COMMUNICATIONS
D/B/A WORLDXCHANGE
9775 Businesspark Ave
San Diego, CA 92131

(T)
(T)

SECTION 5 – MISCELLANEOUS GRANDFATHERED SERVICES

Services offered by the former RSL COM USA, INC. – Not available to new customers.

4.3 Virtual Network Services (VNS)

4.3.1 CommonCENTS VNS II *

(1) Outbound Usage Rates

.1 On-Net / On-Net

Rate Mileage	Initial Period			Additional Period		
	Day	Evening	Night	Day	Evening	Night
0-55	\$0.0131	\$0.0090	\$0.0090	\$0.0044	\$0.0030	\$0.0030
56-292	\$0.0176	\$0.0121	\$0.0121	\$0.0059	\$0.0040	\$0.0040
293-430	\$0.0203	\$0.0140	\$0.0140	\$0.0068	\$0.0047	\$0.0047
431 +	\$0.0232	\$0.0161	\$0.0161	\$0.0077	\$0.0054	\$0.0054

.2 On-Net / Off-Net

Rate Mileage	Initial Period 18 Seconds			Additional Period 6 Seconds		
	Day	Evening	Night	Day	Evening	Night
0-55	\$0.0283	\$0.0199	\$0.0199	\$0.0095	\$0.0066	\$0.0066
56-292	\$0.0313	\$0.0230	\$0.0230	\$0.0104	\$0.0077	\$0.0077
293-430	\$0.0339	\$0.0248	\$0.0248	\$0.0113	\$0.0083	\$0.0083
431 +	\$0.0367	\$0.0268	\$0.0268	\$0.0122	\$0.0090	\$0.0090

* This service is not available to new customers after August 25, 2000.

Issued: April 6, 2006

Effective: April 7, 2006

Issued by: Jessica Newman, CEO
ACCERIS MANAGEMENT AND ACQUISITION, LLC
D/B/A ACCERIS COMMUNICATIONS
D/B/A WORLDXCHANGE
9775 Businesspark Ave
San Diego, CA 92131

(T)
(T)

SECTION 5 – MISCELLANEOUS GRANDFATHERED SERVICES

Services offered by the former RSL COM USA, INC. – Not available to new customers.

4.3 Virtual Network Services (VNS) (continued)

4.3.1 CommonCENTS VNS II (continued) *

(1) Outbound Usage Rates (continued)

.3 Off-Net / On-Net

Rate Mileage	Initial Period 18 Seconds			Additional Period 6 Seconds		
	Day	Evening	Night	Day	Evening	Night
0-55	\$0.0282	\$0.0197	\$0.0197	\$0.0094	\$0.0065	\$0.0065
56-292	\$0.0328	\$0.0228	\$0.0228	\$0.0109	\$0.0076	\$0.0076
293-430	\$0.0357	\$0.0246	\$0.0246	\$0.0119	\$0.0083	\$0.0083
431 +	\$0.0387	\$0.0272	\$0.0272	\$0.0129	\$0.0090	\$0.0090

.4 Off-Net / Off-Net

Rate Mileage	Initial Period 18 Seconds			Additional Period 6 Seconds		
	Day	Evening	Night	Day	Evening	Night
0-55	\$0.0433	\$0.0308	\$0.0308	\$0.0145	\$0.0103	\$0.0103
56-292	\$0.0470	\$0.0341	\$0.0341	\$0.0157	\$0.0114	\$0.0114
293-430	\$0.0500	\$0.0360	\$0.0360	\$0.0166	\$0.0120	\$0.0120
431 +	\$0.0528	\$0.0381	\$0.0381	\$0.0176	\$0.0127	\$0.0127

* This service is not available to new customers after August 25, 2000.

Issued: April 6, 2006

Effective: April 7, 2006

Issued by: Jessica Newman, CEO
ACCERIS MANAGEMENT AND ACQUISITION, LLC
D/B/A ACCERIS COMMUNICATIONS
D/B/A WORLDXCHANGE
9775 Businesspark Ave
San Diego, CA 92131

(T)
(T)

SECTION 5 – MISCELLANEOUS GRANDFATHERED SERVICES

Services offered by the former RSL COM USA, INC. – Not available to new customers.

4.3 Virtual Network Services (VNS) (continued)

4.3.1 CommonCENTS VNS II (continued) *

(B) Inbound Postalized Usage Rates

.1 Call Terminates Via Switched Access

The rates are the same as Section 4.2.1 (F) of this tariff.

.2 Call Terminates Via Dedicated Access

The rates are the same as Section 4.2.2 (D) of this tariff.

(C) Westinghouse CommonCENTS VNS II Calling Card

The rates and charges for the Westinghouse CommonCENTS VNS II Calling Card are shown in Section 4.4.13 of this tariff.

* **This service is not available to new customers after August 25, 2000.**

SECTION 5 – MISCELLANEOUS GRANDFATHERED SERVICES

Services offered by the former RSL COM USA, INC. – Not available to new customers.

4.3 Virtual Network Services (VNS) (continued)

4.3.2 CommonCENTS VNS III

(A) Outbound Usage Rates

.1 On-Net/ On-Net

Rate Mileage	Initial Period 18 Seconds			Additional Period 6 Seconds		
	Day	Evening	Night	Day	Evening	Night
0-55	\$0.0118	\$0.0081	\$0.0081	\$0.0039	\$0.0027	\$0.0027
56-292	\$0.0158	\$0.0109	\$0.0109	\$0.0053	\$0.0036	\$0.0036
293-430	\$0.0183	\$0.0126	\$0.0126	\$0.0061	\$0.0042	\$0.0042
431 +	\$0.0209	\$0.0145	\$0.0145	\$0.0070	\$0.0048	\$0.0048

Intrastate Service is available only in conjunction with interstate service and is not offered on a stand-alone basis. Customers may access the Company's Services via dedicated or special access lines. The Customer is responsible for obtaining the dedicated or special access line from the LEC. Upon a Customer's request, the Company will obtain these lines on the Customer's behalf. The nonrecurring and monthly recurring charges for these access lines are in addition to the rates contained in this Tariff.

Issued: April 6, 2006

Effective: April 7, 2006

Issued by: Jessica Newman, CEO
ACCERIS MANAGEMENT AND ACQUISITION, LLC
D/B/A ACCERIS COMMUNICATIONS
D/B/A WORLDXCHANGE
9775 Businesspark Ave
San Diego, CA 92131

(T)
(T)

SECTION 5 – MISCELLANEOUS GRANDFATHERED SERVICES

Services offered by the former RSL COM USA, INC. – Not available to new customers.

4.3 Virtual Network Services (VNS) (continued)

4.3.2 CommonCENTS VNS III (continued)

(A) Outbound Usage Rates (continued)

.2 On-Net / Off-Net

Rate Mileage	Initial Period 18 Seconds			Additional Period 6 Seconds		
	Day	Evening	Night	Day	Evening	Night
0-55	\$0.0252	\$0.0179	\$0.0179	\$0.0084	\$0.0060	\$0.0060
56-292	\$0.0263	\$0.0208	\$0.0208	\$0.0088	\$0.0069	\$0.0069
293-430	\$0.0285	\$0.0224	\$0.0224	\$0.0085	\$0.0075	\$0.0075
431 +	\$0.0311	\$0.0243	\$0.0243	\$0.0104	\$0.0081	\$0.0081

Intrastate Service is available only in conjunction with interstate service and is not offered on a stand-alone basis. Customers may access the Company's Services via dedicated or special access lines. The Customer is responsible for obtaining the dedicated or special access line from the LEC. Upon a Customer's request, the Company will obtain these lines on the Customer's behalf. The nonrecurring and monthly recurring charges for these access lines are in addition to the rates contained in this Tariff.

Issued: April 6, 2006

Effective: April 7, 2006

Issued by: Jessica Newman, CEO
ACCERIS MANAGEMENT AND ACQUISITION, LLC
D/B/A ACCERIS COMMUNICATIONS
D/B/A WORLDXCHANGE
9775 Businesspark Ave
San Diego, CA 92131

(T)
(T)

SECTION 5 – MISCELLANEOUS GRANDFATHERED SERVICES

Services offered by the former RSL COM USA, INC. – Not available to new customers.

4.3 Virtual Network Services (VNS) (continued)

4.3.2 CommonCENTS VNS III (continued)

(A) Outbound Usage Rates (continued)

.3 Off-Net / On-Net

Rate Mileage	Initial Period 18 Seconds			Additional Period 6 Seconds		
	Day	Evening	Night	Day	Evening	Night
0-55	\$0.0270	\$0.0188	\$0.0188	\$0.0090	\$0.0062	\$0.0062
56-292	\$0.0315	\$0.0219	\$0.0219	\$0.0105	\$0.0073	\$0.0073
293-430	\$0.0342	\$0.0238	\$0.0238	\$0.0114	\$0.0079	\$0.0079
431 +	\$0.0371	\$0.0263	\$0.0263	\$0.0123	\$0.0088	\$0.0088

Intrastate Service is available only in conjunction with interstate service and is not offered on a stand-alone basis. Customers may access the Company's Services via dedicated or special access lines. The Customer is responsible for obtaining the dedicated or special access line from the LEC. Upon a Customer's request, the Company will obtain these lines on the Customer's behalf. The nonrecurring and monthly recurring charges for these access lines are in addition to the rates contained in this Tariff.

Issued: April 6, 2006

Effective: April 7, 2006

Issued by: Jessica Newman, CEO
ACCERIS MANAGEMENT AND ACQUISITION, LLC
D/B/A ACCERIS COMMUNICATIONS
D/B/A WORLDXCHANGE
9775 Businesspark Ave
San Diego, CA 92131

(T)
(T)

SECTION 5 – MISCELLANEOUS GRANDFATHERED SERVICES

Services offered by the former RSL COM USA, INC. – Not available to new customers.

4.3 Virtual Network Services (VNS) (continued)

4.3.2 CommonCENTS VNS III (continued)

(A) Outbound Usage Rates (continued)

.4 Off-Net / Off-Net

Rate Mileage	Initial Period 18 Seconds			Additional Period 6 Seconds		
	Day	Evening	Night	Day	Evening	Night
0-55	\$0.0415	\$0.0296	\$0.0296	\$0.0138	\$0.0098	\$0.0098
56-292	\$0.0429	\$0.0327	\$0.0327	\$0.0143	\$0.0109	\$0.0109
293-430	\$0.0461	\$0.0345	\$0.0345	\$0.0154	\$0.0115	\$0.0115
431 +	\$0.0486	\$0.0366	\$0.0366	\$0.0162	\$0.0122	\$0.0122

Intrastate Service is available only in conjunction with interstate service and is not offered on a stand-alone basis. Customers may access the Company's Services via dedicated or special access lines. The Customer is responsible for obtaining the dedicated or special access line from the LEC. Upon a Customer's request, the Company will obtain these lines on the Customer's behalf. The nonrecurring and monthly recurring charges for these access lines are in addition to the rates contained in this Tariff.

SECTION 5 – MISCELLANEOUS GRANDFATHERED SERVICES

Services offered by the former RSL COM USA, INC. – Not available to new customers.

4.3 Virtual Network Services (VNS) (continued)

4.3.2 CommonCENTS VNS III (continued)

(2) Inbound 800 Usage Rates

.1 Call Terminates Via Switched Access

The rates and charges are the same as in Section 4.2.1(F).

.2 Call Terminates Via Dedicated Access

The rates and charges are the same as in Section 4.2.2(D).

(3) CommonCENTS VNS III Calling Card

The rates and charges are shown in Section 4.4.14 of this tariff.

Issued: April 6, 2006

Effective: April 7, 2006

Issued by: Jessica Newman, CEO
ACCERIS MANAGEMENT AND ACQUISITION, LLC
D/B/A ACCERIS COMMUNICATIONS
D/B/A WORLDXCHANGE
9775 Businesspark Ave
San Diego, CA 92131

(T)
(T)

SECTION 5 – MISCELLANEOUS GRANDFATHERED SERVICES

Services offered by the former RSL COM USA, INC. – Not available to new customers.

4.4 Calling Card Services

4.4.1 RSL COM USA Global Calling Card Services (Product Nos. 223, 398, 515 & 523)

(1) Global Calling Card No. 1 (Product No. 223)

The intrastate charge for this service is \$0.1990 per minute for all time periods.

(2) Global Calling Card No. 2 (Product No. 523)

The intrastate charge for this service is \$0.1700 per minute for all time periods.

(3) Delta Card Service (Product No. 515)

The intrastate charge for this service is \$0.1000 per minute for all time periods.

(4) Employee Calling Card (Product No. 398)

The intrastate charge for this service is \$0.1166 per minute for all time periods.

4.4.2 OSBI Calling Card Service *

The intrastate charge for this service is \$0.25 per minute for all time periods. The Customer is billed for the first sixty (60) seconds and then every sixty (60) seconds thereafter. There is an additional surcharge of \$0.30 per call.

SECTION 5 – MISCELLANEOUS GRANDFATHERED SERVICES

Services offered by the former RSL COM USA, INC. – Not available to new customers.

4.4 Calling Card Services (continued)

4.4.3 Sure Calling Card Service

Sure Calling Card Service contains two rate elements. They include a usage charge and a surcharge. The surcharge is \$0.30 per call. The usage charges are as follows:

Rate Mileage	Initial Period 18 seconds			Additional Period 6 seconds		
	Day	Evening	Night	Day	Evening	Night
0-55	\$0.0502	\$0.0440	\$0.0440	\$0.0167	\$0.0147	\$0.0147
56-292	\$0.0569	\$0.0487	\$0.0487	\$0.0190	\$0.0162	\$0.0162
293-430	\$0.0607	\$0.0516	\$0.0516	\$0.0202	\$0.0172	\$0.0172
431 +	\$0.0647	\$0.0545	\$0.0545	\$0.0216	\$0.0181	\$0.0181

4.4.4 Sure Plus Calling Card Service *

There are two elements. They include a usage charge and a surcharge. The surcharge is \$0.50 per call. The usage charges are as follows:

Rate Mileage	Initial Period 18 Seconds			Additional Period 6 Seconds		
	Day	Evening	Night	Day	Evening	Night
All	\$0.0723	\$0.0566	\$0.0566	\$0.0234	\$0.0189	\$0.0189

* **This service is not available to new customers after August 25, 2000.**

SECTION 5 – MISCELLANEOUS GRANDFATHERED SERVICES

Services offered by the former RSL COM USA, INC. – Not available to new customers.

4.4 Calling Card Services (continued)

4.4.5 Elite Calling Card Service *

There are two elements. They include a usage charge and a surcharge. The surcharge is \$0.30 per call. The usage charges are as follows:

Rate Mileage	Initial Period 18 Seconds			Additional Period 6 Seconds		
	Day	Evening	Night	Day	Evening	Night
0-55	\$0.0502	\$0.0440	\$0.0440	\$0.0167	\$0.0147	\$0.0147
56-292	\$0.0569	\$0.0487	\$0.0487	\$0.0190	\$0.0162	\$0.0162
293-430	\$0.0607	\$0.0516	\$0.0516	\$0.0202	\$0.0172	\$0.0172
431 +	\$0.0647	\$0.0545	\$0.0545	\$0.0216	\$0.0182	\$0.0182

4.4.6 Personal Calling Card Service

Rate Mileage	Initial Period 1 Minute			Additional Period 1 Minute		
	Day	Evening	Night	Day	Evening	Night
All	\$0.1653	\$0.1312	\$0.1167	\$0.1653	\$0.1312	\$0.1167

* This service is not available to new customers after August 25, 2000.

SECTION 5 – MISCELLANEOUS GRANDFATHERED SERVICES

Services offered by the former RSL COM USA, INC. – Not available to new customers.

4.4 Calling Card Services (continued)

4.4.7 Westinghouse Residential Postalized Calling Card I *

This product offering is available to customers who subscribe to Residential Postalized I or III Services. The usage charges are as follows.

Rate Mileage	Initial Period 1 Minute			Additional Period 1 Minute		
	Day	Evening	Night	Day	Evening	Night
All	\$0.2285	\$0.2285	\$0.2285	\$0.2285	\$0.2285	\$0.2285

4.4.8 Westinghouse Residential Postalized Calling Card II *

This product offering is available to customers who subscribe to Residential Postalized II, IV or Affinity I Services. There are two rate elements. They include a usage charge and a surcharge. The surcharge is \$0.35 per call. The usage charges are as follows.

Rate Mileage	Initial Period 1 Minute			Additional Period 1 Minute		
	Day	Evening	Night	Day	Evening	Night
All	\$0.1458	\$0.1458	\$0.1458	\$0.1458	\$0.1458	\$0.1458

* This service is not available to new customers after August 25, 2000.

SECTION 5 – MISCELLANEOUS GRANDFATHERED SERVICES

Services offered by the former RSL COM USA, INC. – Not available to new customers.

4.4 Calling Card Services (continued)

4.4.9 Westinghouse Residential Postalized Calling Card III *

This product offering is available to customers who subscribe to Residential Postalized VI Service. The usage charges are as follows.

Rate Mileage	Initial Period 1 Minute			Additional Period 1 Minute		
	Day	Evening	Night	Day	Evening	Night
All	\$0.2810	\$0.2810	\$0.2810	\$0.2810	\$0.2810	\$0.2810

4.4.10 Westinghouse Residential Postalized Calling Card IV *

This product offering is available to customers who subscribe to Residential Postalized V or Commercial Residential IX. The usage charges are as follows.

Rate Mileage	Initial Period 1 Minute			Additional Period 1 Minute		
	Day	Evening	Night	Day	Evening	Night
All	\$0.2431	\$0.2431	\$0.2431	\$0.2431	\$0.2431	\$0.2431

* This service is not available to new customers after August 25, 2000.

SECTION 5 – MISCELLANEOUS GRANDFATHERED SERVICES

Services offered by the former RSL COM USA, INC. – Not available to new customers.

4.4 Calling Card Services (continued)

4.4.11 Westinghouse Residential Calling Card *

This product offering is available to customers who subscribe to Commercial Residential I, II, III, IV, V, VI, VII, VIII, X, XI; Residential Affinity II; Residential Postalized VII, VIII, or IX. There are two rate elements. They include a usage charge and a surcharge. The surcharge is \$0.50 per call. The usage charges are as follows:

Rate Mileage	Initial Period 1 Minute			Additional Period 1 Minute		
	Day	Evening	Night	Day	Evening	Night
All	\$0.1653	\$0.1312	\$0.1167	\$0.1653	\$0.1312	\$0.1167

Issued: April 6, 2006

Effective: April 7, 2006

Issued by: Jessica Newman, CEO
ACCERIS MANAGEMENT AND ACQUISITION, LLC
D/B/A ACCERIS COMMUNICATIONS
D/B/A WORLDXCHANGE
9775 Businesspark Ave
San Diego, CA 92131

(T)
(T)

SECTION 5 – MISCELLANEOUS GRANDFATHERED SERVICES

Services offered by the former RSL COM USA, INC. – Not available to new customers.

4.4 Calling Card Services (continued)

4.4.12 VNS I Calling Card Service *

There are two rate elements. They include a usage charge and a surcharge. The surcharge is \$0.30 per call. The usage charges are listed below.

(A) Usage Charges - Off Net/ On Net

Rate Mileage	Initial Period 1 minute			Additional Period 1 minute		
	Day	Evening	Night	Day	Evening	Night
All	\$0.0479	\$0.0337	\$0.0337	\$0.0160	\$0.0112	\$0.0112

(B) Usage Charges - Off Net-Off Net

Rate Mileage	Initial Period 18 seconds			Additional Period 6 seconds		
	Day	Evening	Night	Day	Evening	Night
All	\$0.0790	\$0.0554	\$0.0554	\$0.0263	\$0.0185	\$0.0185

* **This service is not available to new customers after August 25, 2000.**

SECTION 5 – MISCELLANEOUS GRANDFATHERED SERVICES

Services offered by the former RSL COM USA, INC. – Not available to new customers.

4.4 Calling Card Services (continued)

4.4.13 VNS II Calling Card Service *

There are two rate elements. They include a usage charge and a surcharge. The surcharge is \$0.30 per call. The usage charges are listed below.

(A) Usage Charges - Off Net/ On Net

Rate Mileage	Initial Period 18 Seconds			Additional Period 6 Seconds		
	Day	Evening	Night	Day	Evening	Night
0-55	\$0.028 2	\$0.0196	\$0.019 6	\$0.0094	\$0.0065	\$0.0065
56-292	\$0.032 8	\$0.0228	\$0.022 8	\$0.0109	\$0.0076	\$0.0076
293-430	\$0.035 7	\$0.0248	\$0.024 8	\$0.0119	\$0.0083	\$0.0083
431 +	\$0.038 7	\$0.0272	\$0.027 2	\$0.0129	\$0.0091	\$0.0091

(2) Usage Charges - Off Net/ Off Net

Rate Mileage	Initial Period 18 Seconds			Additional Period 6 Seconds		
	Day	Evening	Night	Day	Evening	Night
0-55	\$0.0434	\$0.0308	\$0.0308	\$0.0145	\$0.0103	\$0.0103
56-292	\$0.0470	\$0.0341	\$0.0341	\$0.0158	\$0.0114	\$0.0114
293-430	\$0.0500	\$0.0360	\$0.0360	\$0.0166	\$0.0120	\$0.0120
431 +	\$0.0528	\$0.0381	\$0.0381	\$0.0176	\$0.0127	\$0.0127

* This service is not available to new customers after August 25, 2000.

SECTION 5 – MISCELLANEOUS GRANDFATHERED SERVICES

Services offered by the former RSL COM USA, INC. – Not available to new customers.

4.4 Calling Card Services (continued)

4.4.14 CommonCENTS VNS III Calling Card Service

There are two rate elements. They include a usage charge and a surcharge. The surcharge is \$0.30 per call. The usage charges are as follows:

(A) Usage Rates

.1 Off-Net / On-Net

Rate Mileage	Initial Period 18 seconds			Additional Period 6 seconds		
	Day	Evening	Night	Day	Evening	Night
0-55	\$0.0270	\$0.0187	\$0.0187	\$0.0090	\$0.0062	\$0.0062
56-292	\$0.0315	\$0.0218	\$0.0218	\$0.0105	\$0.0073	\$0.0073
293-430	\$0.0342	\$0.0238	\$0.0238	\$0.0114	\$0.0079	\$0.0079
431 +	\$0.0371	\$0.0283	\$0.0283	\$0.0123	\$0.0088	\$0.0088

.2 Off-Net / Off-Net

Rate Mileage	Initial Period 18 seconds			Additional Period 6 seconds		
	Day	Evening	Night	Day	Evening	Night
0-55	\$0.0415	\$0.0296	\$0.0296	\$0.0138	\$0.0088	\$0.0088
56-292	\$0.0429	\$0.0327	\$0.0327	\$0.0143	\$0.0109	\$0.0109
293-430	\$0.0461	\$0.0345	\$0.0345	\$0.0154	\$0.0115	\$0.0115
431 +	\$0.0486	\$0.0368	\$0.0368	\$0.0162	\$0.0122	\$0.0122

Issued: April 6, 2006

Effective: April 7, 2006

Issued by: Jessica Newman, CEO
ACCERIS MANAGEMENT AND ACQUISITION, LLC
D/B/A ACCERIS COMMUNICATIONS
D/B/A WORLDXCHANGE
9775 Businesspark Ave
San Diego, CA 92131

(T)
(T)

SECTION 5 – MISCELLANEOUS GRANDFATHERED SERVICES

Services offered by the former RSL COM USA, INC. – Not available to new customers.

4.4 Calling Card Services (continued)

4.4.15 Generic 12 Cents Program Calling Card Service

The intrastate charge for this service is \$0.2500 per minute for all time periods. The Customer is billed in 60 second increments.

4.4.16 98 Spring Campaign Calling Card Service

The intrastate charge for this service is \$0.2500 per minute for all time periods. The Customer is billed in 60 second increments.

4.4.17 9 Cents Anytime Calling Card Service

The intrastate charge for this service is \$0.2500 per minute for all time periods. The Customer is billed in 60 second increments.

4.4.18 Winning Choice II Calling Card Service

The intrastate charge for this service is \$0.1200 per minute for all time periods. The Customer is billed for the first 18 seconds and then every 6 seconds thereafter. There is also a surcharge of \$0.25 per call for this service.

4.4.19 Winning Choice Millennium Calling Card Service

The intrastate charge for this service is \$0.1150 per minute for all time periods. The Customer is billed for the first eighteen (18) seconds and then every six (6) seconds thereafter. There is also a surcharge of \$0.25 per call for this service.

4.4.20 Business Market Basics Calling Card Service

The intrastate charge for this service is \$0.1644 per minute for all time periods. The Customer is billed for the first eighteen (18) seconds and then every six (6) seconds thereafter. There is also a surcharge of \$0.15 per call for this service.

SECTION 5 – MISCELLANEOUS GRANDFATHERED SERVICES

Services offered by the former RSL COM USA, INC. – Not available to new customers.

4.4 Calling Card Services (continued)

4.4.21 September 99 Calling Plan Calling Card Service

The intrastate charge for this service is \$0.1300 per minute for all time periods. The Customer is billed in 60 second increments.

4.4.22 Connect Calling Card Service

The intrastate charge for this service is \$0.1150 per minute for all time periods. The Customer is billed for the first eighteen (18) seconds and then every six (6) seconds thereafter. There is also a surcharge of \$0.25 per call for this service.

4.4.23 Extended Reach Calling Card Service

The intrastate charge for this service is \$0.1800 per minute for all time periods. There is an additional surcharge of \$0.50 per call. For domestic calls, the Customer is billed for the first eighteen (18) seconds and then every six (6) seconds thereafter. For international calls, the Customer is billed for the first thirty (30) seconds and then every six (6) seconds thereafter.

Term discounts are available for one-, two-, and three-year terms. The one-year term rate is \$0.1600 per minute; the two-year term rate is \$0.1400 per minute; and, the three-year term rate is \$0.1200 per minute for all time periods.

4.4.24 Winning Choice Affinity Plan Calling Card Service

The intrastate charge for this service is \$0.1075 per minute for all time periods. The Customer is billed the first eighteen (18) seconds and then every six (6) seconds thereafter. There is also a surcharge of \$0.25 per call.

SECTION 5 – MISCELLANEOUS GRANDFATHERED SERVICES

Services offered by the former RSL COM USA, INC. – Not available to new customers.

4.5 Private Line Service

4.5.1 Base Intercity Charges

The charge for the base intercity portion of the Private Line Service is for transmission by the Company from one POP to another POP. All distance-sensitive charges are based on airline mileage from POP to POP as calculated using the formula set forth in Section 2.22 of this tariff.

(1) 9.6 kbps

Mileage	Fixed Charge/ Month/Circuit	Per Mile Charge/Month
0-50	\$73.00	\$2.84
51-100	\$149.00	\$1.31
101 +	\$229.00	\$0.51

(2) 56 kbps

Mileage	Fixed Charge/ Month/Circuit	Per Mile Charge/Month
0-50	\$50.00	\$0.30
51-100	\$75.00	\$0.25
101 +	\$100.00	\$0.20

(3) 1.544 mbps

Mileage	Fixed Charge/ Month/Circuit	Per Mile Charge/Month
0-50	\$300.00	\$5.50
51-100	\$400.00	\$5.00
101 +	\$500.00	\$4.50

SECTION 5 – MISCELLANEOUS GRANDFATHERED SERVICES

Services offered by the former RSL COM USA, INC. – Not available to new customers.

4.6 Special Rates for Handicapped Customers

4.6.1 Below are Sections of the Florida Rules concerning handicapped hearing/speech impaired persons and discounts on toll calls using the telecommunications relay service.

(1) **Telecommunications Relay Service**

For intrastate toll calls received from the relay service, the company shall discount relay service calls by 50 percent off of the otherwise applicable rate for a voice nonrelay call except that where either the calling or called party indicates that either party is both hearing and visually impaired, the call shall be discounted 80 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.

(2) **Discounts for Hearing Impaired Customers**

Intrastate toll message rates for TDD users, which communicate using a telecommunications device for the deaf (TDD) by properly certified business establishments or individuals equipped with TDDs for communications with hearing or speech impaired persons, shall be evening rates for daytime calls and night rates for evening and night calls.

(3) **Directory Assistance Charges for Handicapped Persons**

Pursuant to Florida Public Service Commission Rules and Regulations, the Company will not charge for the first fifty (50) directory assistance calls made each month by a handicapped person.

SECTION 5 – MISCELLANEOUS GRANDFATHERED SERVICES

Services offered by the former RSL COM USA, INC. – Not available to new customers.

4.7 Audioconferencing Services

4.7.1 Application of Charges

There are three elements that apply to an Audioconferencing Service call where all legs of the conference call originate and terminate within the state. They are usage rates, set-up charges and feature charges. The per minute usage rates are set forth in Paragraph 4.7.2 and are per minute per Site.

4.7.2 Standard and Automated Services

(2) Automated Toll Meetme Conference

The charge for this service is \$0.21 per line/per minute. For Customers subscribing to the Winning Choice Millennium Calling Plan, the charge for this service is \$0.1900 per line/per minute.

(2) Automated Toll-Free Meetme Conference

The charge for this service is \$0.31 per line/per minute. For Customers subscribing to the Winning Choice Millennium Calling Plan, the charge for this service is \$0.2900 per line/per minute.

(3) Standard Toll Meetme Conference.

The charge for this service is \$0.26 per line/per minute. For Customers subscribing to the Winning Choice Millennium Calling Plan, the charge for this service is \$0.2500 per line/per minute.

(4) Standard Toll-Free Meetme

The charge for this service is \$0.36 per line/per minute. For Customers subscribing to the Winning Choice Millennium Calling Plan, the charge for this service is \$0.3500 per line/per minute.

SECTION 5 – MISCELLANEOUS GRANDFATHERED SERVICES

Services offered by the former RSL COM USA, INC. – Not available to new customers.

4.7 Audioconferencing Services (continued)

4.7.2 Standard and Automated Services (continued)

(5) Dial Out Conference (Operator Assisted)

The charge for this service is \$0.36 per line/per minute. For Customers subscribing to the Winning Choice Millennium Calling Plan, the charge for this service is \$0.3500 per line/per minute.

4.7.3 Optional Services

(1) Digital Replay Services

.1 Instant Replay Toll

The charge for this service is \$0.35 per line/per minute.

.2 Instant Replay Toll-Free

The charge for this service is \$0.47 per line/per minute. For Customers subscribing to the Winning Choice Millennium Calling Plan, the charge for this service is \$0.50 per line/per minute.

.3 Instant Replay Prompts

The charge for this service is \$50.00 per conference call.

.4 Digital Voice Capture

The charge for this service is \$30.00 per conference call.

SECTION 5 – MISCELLANEOUS GRANDFATHERED SERVICES

Services offered by the former RSL COM USA, INC. – Not available to new customers.

4.7 Audioconferencing Services (continued)

4.7.3 Optional Services (continued)

- (2) Tape Recording**
The charge for this service is \$15.00 per tape.
- (C) Tape Playback**
The charge for this service is \$15.00 per tape.
- (4) Lecture/Listen Only**
There is no charge for this service.
- (5) Overnight Federal Express**
The charge for this service is \$15.00 per mailing.
- (6) Additional Copy**
The charge for this service is \$15.00 per tape.
- (7) Cancellation, Overbooking, Sub-Conference and Standing Reservation**
There are no charges for these services.
- (8) Communications Line**
The charge for this service is \$20.00 per conference call.
- (2) Notification Call or Notification Fax**
The charge for either service is \$1.00 per notification call or fax.

SECTION 5 – MISCELLANEOUS GRANDFATHERED SERVICES

Services offered by the former RSL COM USA, INC. – Not available to new customers.

4.7 Audioconferencing Services (continued)

4.7.3 Optional Services (continued)

(10) Full Time Operator Assistance, Polling and Q&A

The charge for these services is \$0.08 per line/per minute. For Customers subscribing to the Winning Choice Millennium Calling Plan, the charge for this service is \$0.1000 per line/per minute.

(11) RSVP Line

The charge for this service is \$22.50 per conference.

(12) Participant List

The charge for this service is \$1.50 per list.

(13) Roll Call, On Hold Music and Internet Reservations

There are no charges for these services.

(14) Transcription Service

The charge for this service is \$65.00 per hour.

(15) Translation

The charge for this service is based on an individual call per basis conference.

SECTION 5 – MISCELLANEOUS GRANDFATHERED SERVICES

Services offered by the former RSL COM USA, INC. – Not available to new customers.

4.1 Outbound Services (continued)

4.1.1 Switched Access Services (continued)

(10) Westinghouse Postalized Switched Service *

Rate Mileage	Initial Period 18 Seconds			Additional Period 6 Seconds		
	Day	Evening	Night	Day	Evening	Night
All	\$0.0379	\$0.0379	\$0.0379	\$0.0126	\$0.0126	\$0.0126

(25) Westinghouse Long Distance Service *

Rate Mileage	Initial Period 18 Seconds			Additional Period 6 Seconds		
	Day	Evening	Night	Day	Evening	Night
0-124	\$0.1750	\$0.1167	\$0.0875	\$0.1750	\$0.1167	\$0.0875
125-292	\$0.1847	\$0.1264	\$0.0972	\$0.1847	\$0.1264	\$0.0972
293-430	\$0.1944	\$0.1361	\$0.0972	\$0.1944	\$0.1361	\$0.0972
431-925	\$0.2042	\$0.1361	\$0.1069	\$0.2042	\$0.1361	\$0.1069
926 +	\$0.2139	\$0.1361	\$0.1167	\$0.2139	\$0.1361	\$0.1167

* This service is not available to new customers after August 25, 2000.

SECTION 5 – MISCELLANEOUS GRANDFATHERED SERVICES

Services offered by the former RSL COM USA, INC. – Not available to new customers.

4.1 Outbound Services (continued)

4.1.1 Switched Access Services (continued)

(26) Westinghouse Residential Long Distance Service *

Rate Mileage	Initial Period 1 minute			Additional Period 1 minute		
	Day	Evening	Night	Day	Evening	Night
All	\$0.1653	\$0.1312	\$0.1167	\$0.1653	\$0.1312	\$0.1167

(AA) Westinghouse Commercial Residential Plans *

.1 Westinghouse Commercial Residential I Service *

Rate Mileage	Initial Period 1 Minute			Additional Period 1 Minute		
	Day	Evening	Night	Day	Evening	Night
All	\$0.1215	\$0.1215	\$0.1215	\$0.1215	\$0.1215	\$0.1215

* This service is not available to new customers after August 25, 2000.