

Effective Date: July 20, 2014

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RESALE INTEREXCHANGE TELECOMMUNICATIONS SERVICE

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TELECOMMUNICATIONS CUSTOMER SERVICE GUIDE

OF

**LEGENT COMM LLC**  
**d/b/a Long Distance Services**  
**d/b/a Long Distance America**

RESALE INTEREXCHANGE TELECOMMUNICATIONS SERVICE

This Customer Service Guide contains the descriptions, regulations and rates applicable to the furnishing of telecommunications services provided by Legent Comm LLC ("Legent") within the State of New York.

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Issued By: Scott A. White, Managing Member, Las Vegas, NV 89135  
4775 S. Durango Drive, Suite 105  
Las Vegas, NV 89147

Effective Date: July 20, 2014

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**TABLE OF CONTENTS**

<u>Description</u>	<u>Page Number</u>
Table of Contents	1
Explanation of Symbols	2
Customer Service Guide Format	3
Application of Customer Service Guide	4
Section 1 – Technical Terms and Abbreviations	5
Section 2 – Rules and Regulations	7
Section 3 – Description of Service	23
Section 4 – Special Arrangements	25
Section 5 – Taxes	26

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---

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**EXPLANATION OF SYMBOLS**

- (C) To signify changed condition or regulation
- (D) To signify deleted or discontinued rate, regulation or condition
- (I) To signify a change resulting in an increase to a Customer's bill
- (M) To signify that material has been moved from another Customer Service Guide location
- (N) To signify a new rate, regulation condition or sheet
- (R) To signify a change resulting in a reduction to a Customer's bill
- (T) To signify a change in text but no change to rate or charge

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---

**CUSTOMER SERVICE GUIDE FORMAT**

- A. Sheet Numbering - Sheet numbers appear in the heading of each sheet. Sheets are numbered sequentially. However, occasionally, when a new sheet is added between sheets already in effect, a decimal is added. For example, a new sheet added between sheets 14 and 15 would be 14.1.
- B. Sheet Revision Numbers - Revision numbers also appear in the upper right corner of each sheet. These numbers are used to determine the most current sheet version. For example, the 4th revised Sheet 14 cancels the 3rd Revised Sheet 14. Consult the Check Sheet for the sheet currently in effect.
- C. Paragraph Numbering Sequence - There are seven levels of paragraph coding. Each level of code 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.1.
- D. Check Sheets - The Check Sheet lists the sheets contained in the Customer Service Guide 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 Customer Service Guide user should refer to the latest Check Sheet to find if a particular sheet is the most current.

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---

RESALE INTEREXCHANGE TELECOMMUNICATIONS SERVICE

---

**APPLICATION OF CUSTOMER SERVICE GUIDE**

This Customer Service Guide contains the rates, terms and conditions applicable to the provision of resold intrastate telecommunications services by Legent Comm LLC d/b/a Long Distance Services d/b/a Long Distance America between various locations within the State of New York.

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

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---

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---

**SECTION 1 - TECHNICAL TERMS AND ABBREVIATIONS**

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

Called Station: - The terminating point of a call (i.e., the called number).

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

Commission: - New York Public Service Commission (“Commission”).

Company: - Legent Comm LLC d/b/a Long Distance Services d/b/a Long Distance America (“Legent”).

Credit Card: - A valid bank or financial organization card, representing an account to which the costs of products and services purchased by the card holder may be charged for future payment. Such cards include those issued by VISA or MasterCard.

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---

**SECTION 1 - TECHNICAL TERMS AND ABBREVIATIONS, (CONT'D.)**

**Customer:** - The person, firm, corporation or other entity, which orders or uses service and is responsible for payment of charges and compliance with Customer Service Guide regulation.

**Dedicated Access:** - Non-switched access between a Customer's premises and the point of presence of the Company's underlying carrier.

**Disconnect or Disconnection:** - The termination of a circuit connection between the originating station and the called station or the Company's operator.

**Subscriber:** - See "Customer" definition.

**"800" Number:** - An interexchange service offered pursuant to this Customer Service Guide for which the called party is assigned a unique 800-NXX-XXXX or 888-NXX-XXXX or 877-NXX-XXXX number, or any other NPA, and is billed for calls terminating at that number.

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**SECTION 2 - RULES AND REGULATIONS**

2.1 UNDERTAKING OF THE COMPANY

- 2.1.1 Company's services are furnished for telecommunications originating and terminating in any area within the State of New York.
- 2.1.2 Company is a non-facilities-based provider of resold interexchange telecommunications to Customers for their direct transmission and reception of voice, data, and other types of communications.
- 2.1.3 Company resells access, switching, transport, and termination services provided by interexchange carriers.
- 2.1.4 Subject to availability, the Customer may use account codes to identify the users or user groups on an account. The numerical composition of the codes shall be set by Company to assure compatibility with the Company's accounting and billing systems and to avoid the duplication of codes.
- 2.1.5 The Company's services are provided on a monthly basis unless otherwise provided, and are available twenty-four (24) hours per day, seven (7) days per week.
- 2.1.6 Request for service under this Customer Service Guide will authorize the Company to conduct a credit search on the Customer. The Company reserves the right to refuse service on the basis of credit history, and to refuse further service due to late payment or nonpayment by the Customer.

2.2 LIMITATIONS OF SERVICE

- 2.2.1 Service is offered subject to availability of the necessary facilities and/or equipment and subject to the provisions of this Customer Service Guide.

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---

**SECTION 2 - RULES AND REGULATIONS, (CONT'D.)**

2.2 LIMITATIONS OF SERVICE, (Cont'd.)

- 2.2.2 Company reserves the right to immediately disconnect service without incurring liability when necessitated by conditions beyond the Company's control or when the Customer is using the service in violation of either the provisions of this Customer Service Guide or the Commission rules.
- 2.2.3 The Company does not undertake to transmit messages, but offers the use of its facilities when available, and will not be liable for errors in transmission or for failure to establish connections.
- 2.2.4 The Customer obtains no property right or interest in the use of any specific type of facility, service, equipment, telephone number, process or code. All rights, titles and interests remain, at all times, solely with the Company.
- 2.2.5 Prior written permission from the Company is required before any assignment or transfer. All regulations and conditions contained in this Customer Service Guide shall apply to all such permitted assignees or transferees, as well as all conditions of service.
- 2.2.6 The Company reserves the right to refuse an application for service by a present or former Customer who is indebted to the Company for service previously rendered pursuant to this Customer Service Guide until the indebtedness is satisfied.

2.3 USE

- 2.3.1 Service may be used for the transmission of communications by the Customer for any lawful purpose for which the service is technically suited.

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**SECTION 2 - RULES AND REGULATIONS, (CONT'D.)**

2.3 USE, (Cont'd.)

2.3.2 Service may not be used for any unlawful purpose or for any purpose for which any payment or other compensation is received by the Customer, except when the Customer is a duly authorized and regulated common carrier. This provision does not prohibit an arrangement between the Customer, authorized user or joint user to share the cost of service.

2.3.3 Application for service may be made verbally or in writing. The name(s) of the Customer(s) desiring to use the service must be set forth in the application for service.

2.3.4 The Company strictly prohibits use of the Company's services without payment or an avoidance of payment by the Customer by fraudulent means or devices including providing falsified calling card numbers or invalid calling card numbers to the Company, providing falsified or invalid credit card numbers to the Company or in any way misrepresenting the identity of the Customer.

2.4 LIABILITIES OF THE COMPANY

2.4.1 The liability of the Company for damages arising out of mistakes, omissions, interruptions, delays, errors or defects in transmission occurring in the course of furnishing service or other facilities and not caused by the negligence of the Customer, commences upon activation of service and in no event exceeds an amount equivalent to the proportionate charge to the Customer for the period of service during which such mistakes, omissions, interruptions, delays, errors or defects in transmission occur. For the purpose of computing such amount, a month is considered to have thirty (30) days. To the extent permitted by law, the Company will in no event be responsible for any indirect, incidental, consequential, reliance, special, lost revenue, lost savings, lost profits, or exemplary or punitive damages, regardless of the form of action, whether in contract, tort, negligence of any kind whether active or passive, strict liability or otherwise. The terms of this Section shall apply notwithstanding the failure of any exclusive remedy.

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---

**SECTION 2 - RULES AND REGULATIONS, (CONT'D.)**

2.4 LIABILITIES OF THE COMPANY, (Cont'd.)

- 2.4.2 Company is not liable for any act or omission of any other company or companies furnishing a portion of the service.
- 2.4.3 Except as expressly warranted in writing by Company, Company makes no warranty or guarantee, express or implied, and Company expressly disclaims any implied warranties of merchantability and fitness for a particular purpose.
- 2.4.4 Company shall be indemnified and held harmless by the Customer against:
  - A. Claims for libel, slander, infringement of copyright or unauthorized use of any trademark, trade name or service mark arising out of the material, data, information or other content transmitted over Company's facilities; and
  - B. Claims for patent infringement arising from combining or connecting company's facilities with apparatus and systems of the Customer; and
  - C. All other claims arising out of any act or omission of the Customer in connection with any service provided by Company.
- 2.4.5 The Company is not liable for any defacement of, or damage to, the equipment or premises of a Customer resulting from the furnishing of services when such defacement or damage is not the result of the Company's negligence.

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---

**SECTION 2 - RULES AND REGULATIONS, (CONT'D.)**

2.4 LIABILITIES OF THE COMPANY, (Cont'd.)

- 2.4.6 Company shall not be liable for and the Customer indemnifies and holds harmless from any and all loss claims, demands, suits, or other action or liability whatsoever, whether suffered, made instituted or asserted by the Customer or by any other party or person, for any personal injury to, death of any person or persons, and for any loss, damage, defacement or destruction of the premises of the Customer or any other property, whether owned by the Customer or by others, caused or claimed to have been caused directly or indirectly by the installation, operation, failure to operate, maintenance, removal, presence, condition, location or use of equipment or wiring provided by Company where such installation, operation, failure to operate, maintenance, condition, location or use is not the direct result of Company's negligence.
- 2.4.7 No agents or employees of connecting, concurring or other participating carriers or companies shall be deemed to be agents or employees of the Company without written authorization.
- 2.4.8 The Company is not liable for any failure of performance hereunder due to causes beyond its control, including, but not limited to, unavoidable interruption in the working of its circuits or those of another common carrier; acts of nature, storms, fire, floods, or other catastrophes; any law, order, regulation, direction, action, or request of the United States Government, or any other governmental entity having jurisdiction over the Company or of any department, agency, commission, bureau, corporation, or other instrumentality or any one or more of such instrumentality or any one of more of such governmental entities, or of any civil or military authority; national emergencies, insurrections, riots, rebellions, wars, strikes, lockouts, work stoppages, or other labor difficulties; or notwithstanding anything in this Customer Service Guide to the contrary, the unlawful acts of the Company's agents and employees, if committed beyond the scope of their employment.

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**SECTION 2 - RULES AND REGULATIONS, (CONT'D.)**

2.4 LIABILITIES OF THE COMPANY, (Cont'd.)

2.4.9 The Company shall not be liable for damages or adjustments, refunds, or cancellation of charges unless the Customer has notified the Company of any dispute concerning charges, or the basis of any claim for damages, after the invoice is rendered by the Company for the call giving rise to such dispute or claim, unless ordered by the Commission pursuant to New York law. The Company shall not be responsible for claims made outside the thirty (30) day period. Any such notice must set forth sufficient facts to provide the Company with a reasonable basis upon which to evaluate the Customer's claim or demands.

2.4.10 The Company shall not be liable for any damages, including usage charges, that the Customer may incur as a result of the unauthorized use of its communications equipment. The unauthorized use of the Customer's communications equipment includes, but is not limited to, the placement of calls from the Customer's premises and the placement of calls through Customer-controlled or Customer-provisioned equipment that are transmitted or carried over the Company's network services without the authorization of the Customer. The Customer shall be fully liable for all such charges.

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**SECTION 2 - RULES AND REGULATIONS, (CONT'D.)**

2.5 INTERRUPTION OF SERVICE

- 2.5.1 Credit allowance for interruptions of service which are not due to Company's testing or adjusting, to the negligence of the Customer, or to the failure of channels, equipment and/or communications equipment provided by the Customer, are subject to the general liability provisions set forth in Section 2.4., herein. It shall be the obligation of the Customer to notify Company of any interruptions of service. Before giving such notice, the Customer shall ascertain that the trouble is not being caused by any action or omission of the Customer, not within the Customer's control.
- 2.5.2 For purposes of credit computation for leased facilities, every month shall be considered to have 720 hours. No credit shall be allowed for an interruption of a continuous duration of less than two (2) hours.
- 2.5.3 The subscriber shall be credited for an interruption of two (2) hours or more at the rate of 1/720th of the monthly charge for the facilities affected for each hour or major fraction thereof that the interruption continues.

Credit formula:  $Credit - (A/720) \times B$

A - outage time in hours

B - total monthly charge for affected utility

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**SECTION 2 - RULES AND REGULATIONS, (CONT'D.)**

2.6 RESTORATION OF SERVICE

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

2.7 MINIMUM SERVICE PERIOD

The minimum service period is one month (30 days).

2.8 PAYMENTS AND BILLING

2.8.1 Charges for service are applied on a recurring basis. Service is provided and billed on a monthly (30 day) basis. The billing date is dependent on the billing cycle assigned to the Customer. Service continues to be provided until canceled by the Customer.

2.8.2 The Customer is responsible in all cases for the payment of all charges for services furnished to the Customer. Charges are based on actual usage, and are billed monthly in arrears.

2.8.3 Billing is payable upon receipt and past due thirty (30) days after issuance and posting of invoice. Bills not paid within thirty (30) days after the date of posting are subject to a 1.5 percent late payment charge for the unpaid balance, and may be subject to additional collection agency fees.

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**SECTION 2 - RULES AND REGULATIONS, (CONT'D.)**

2.8 PAYMENTS AND BILLING, (Cont'd.)

2.8.4 A charge of \$20.00 will apply whenever a check or draft presented for payment of service is not accepted by the institution on which it is written.

2.8.5 Billing disputes should be addressed to Company's customer service organization via telephone to 866.469.0829. Customer service representatives are available from 8:00 AM to 5:00 P.M. Pacific Standard Time. Messages may be left for Customer Services from 5:01 PM to 7:59 AM Pacific Standard Time, which will be answered on the next business day. In the event of an emergency that threatens customer service, Customer Service Staff may be paged.

2.8.6 In the case of a dispute between the Customer and the Company for service furnished to the Customer, which cannot be settled with mutual satisfaction, the Customer can take the following course of action:

A. First, the Customer may request, and the Company will perform, an in-depth review of the disputed amount. The undisputed portion and subsequent bills must be paid on a timely basis or the service may be subject to disconnection.

B. In the case of a dispute between the Customer and the Company which cannot be resolved with mutual satisfaction, the Customer may file a complaint by contacting the New York State Department of Public Service by phone, online or by mail.

- By Phone: Helpline (for complaints/inquiries):  
1-800-342-3377 for Continental United States or,  
1-800-662-1220 for Hearing/Speech Impaired: TDD or,  
518-472-8502 for fax

- Online: <http://www.dps.ny.gov/complaints.html> or,

- By Mail: NYS Department of Public Service  
Office of Consumer Services  
3 Empire State Plaza  
Albany, NY 12223-1350

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**SECTION 2 - RULES AND REGULATIONS, (CONT'D.)**

2.9 CANCELLATION BY CUSTOMER

- 2.9.1 Customer may cancel service by providing written notice to Company thirty (30) days prior to cancellation.
- 2.9.2 Customer is responsible for usage charges and associated local exchange company charges, if any, while still connected to the Company's service, even if the customer utilizes services rendered after the Customer's request for cancellation has been made.
- 2.9.3 Any non-recoverable cost of Company expenditures shall be borne by the Customer if:
- A. The Customer orders service requiring special facilities dedicated to the Customer's use and then cancels the order before such service begins, before completion of the minimum period or before completion of some period mutually agreed upon with the Customer for the non-recoverable portions of expenditures; or
  - B. Liabilities are incurred expressly on behalf of the Customer by Company and not fully reimbursed by installation and monthly charges; and
  - C. If based on an order for service and construction has either begun or has been completed, but no service provided.

2.10 CANCELLATION BY COMPANY

- 2.10.1 Company reserves the right to immediately discontinue furnishing the service to Customers without incurring liability:
- A. In the event of a condition determined to be hazardous to the Customer, to other customers of the utility, to the utility's equipment, the public or to employees of the utility; or
  - B. By reason of any order or decision of a court or any other governmental authority which prohibits the Company from furnishing such service; or

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**SECTION 2 - RULES AND REGULATIONS, (CONT'D.)**

2.10 CANCELLATION BY COMPANY, (Cont'd.)

2.10.1 Continued

- C. If the Company deems such refusal necessary to protect itself or third parties against fraud or to otherwise protect its personnel, agents, facilities or services without notice; or
- D. For unlawful use of the service or use of the service for unlawful purposes; or
- E. If the Customer provides false information to the Company regarding the Customer's identity, address, credit-worthiness, past, current or planned use of Company's services.

2.10.2 Company may discontinue service according to the following conditions upon five (5) days' notice:

- A. For violation of Company's Customer Service Guides; or
- B. For the non-payment of any proper charge as provided by Company's Customer Service Guide; or
- C. For Customer's breach of the contract for service between the utility and Customer.

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RESALE INTEREXCHANGE TELECOMMUNICATIONS SERVICE

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**SECTION 2 - RULES AND REGULATIONS, (CONT'D.)**

2.10 CANCELLATION BY COMPANY, (Cont'd.)

2.10.3 The discontinuance of service(s) by the Company pursuant to this section does not relieve the Customer of any obligations to pay the Company for charges due and owing for service(s) furnished up to the time of discontinuance. The remedies available to the Company set forth herein shall not be exclusive and the Company shall at all times be entitled to all the rights available to it under law or equity.

2.10.4 The Company may refuse to permit collect calling, calling card and third-number billing which it determines to be fraudulent and/or may limit the use of these billing options or services.

2.11 INTERCONNECTION

2.11.1 Service furnished by Company may be interconnected with services or facilities of other authorized communications common carriers and with private systems, subject to the technical limitations established by Company. Any special interface of equipment or facilities necessary to achieve compatibility between the facilities of Company and other participating carriers shall be provided at the Customer's expense.

2.11.2 Interconnection between the facilities or services of other carriers shall be under the applicable terms and conditions of the other carriers. The Customer is responsible for taking all necessary legal steps for interconnecting Customer-provided terminal equipment or communications equipment with Company's facilities. The Customer shall secure all licenses, permits, rights-of-way and other such arrangements necessary for interconnection.

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RESALE INTEREXCHANGE TELECOMMUNICATIONS SERVICE

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**SECTION 2 - RULES AND REGULATIONS, (CONT'D.)**

2.12 DEPOSITS AND ADVANCE PAYMENTS

The Company does not require deposits or advanced payments.

2.13 CREDIT LIMIT

The Company may, at any time and at its sole discretion, set a credit limit for any Customer's consumption of Services for any monthly period.

2.14 TAXES

The applicable Gross Revenue Surcharge rates and Metropolitan Transportation Business Tax Surcharge (MTA) tax rates are shown in an Appendix attached to this Customer Service Guide. Any changes to these rates will be filed on fifteen (15) days' notice to the Commission, or as directed by the Commission. Customers will be notified of any changes by bill insert or separate mailing no later than the first billing period following the date of the change. Whenever the state levies a new tax on the Company's gross revenues, repeals such a tax, or changes the rate of such tax, the Commission may approve new surcharge factors, and the Company will file revised surcharges as directed by the Commission.

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**SECTION 2 - RULES AND REGULATIONS, (CONT'D.)**

**2.15. SCHOOLS AND LIBRARIES DISCOUNT PROGRAM**

2.15.1. The Schools and Libraries Discount program permits eligible schools (public, private, grades Kindergarten through 12) and libraries to purchase the Company's services offered in this Customer Service Guide at a discounted rate, in accordance with the Rules adopted by the F.C.C. in its Universal Service Order 97-157, issued May 8, 1997 and the New York State Public Service Commission in its Opinion and Order 97-11 Adopting Discounts for Services for Schools and Libraries, issued June 25, 1997. The Rules are codified at 47 Code of Federal Regulation (C.F.R.) 54.500 *et. seq.*

2.15.2. As indicated in the Rules, the discounts will be between twenty (20) and ninety (90) percent of the pre-discount price, which is the price of services to schools and libraries prior to application of a discount. The level of discount will be based on an eligible school or library's level of economic disadvantage and by its location in either an urban or rural area. A school's level of economic disadvantage will be determined by the percentage of its students eligible for participation in the national school lunch program, and a library's level of economic disadvantage will be calculated on the basis of school eligibility in the public school district in which the library is located. A non-public school may use either eligibility for the national school lunch program or other federally approved alternative measures to determine its level of economic disadvantage. To be eligible for the discount, schools and libraries will be required to comply with the terms and conditions set forth in the Rules. Discounts are available only to the extent that they are funded by the federal universal service fund. Schools and libraries may aggregate demand with other eligible entities to create a consortium.

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---

**SECTION 2 - RULES AND REGULATIONS, (CONT'D.)**

2.15. SCHOOLS AND LIBRARIES DISCOUNT PROGRAM, (Cont'd.)

2.15.3. Obligations of eligible schools and libraries are as follows:

- A. Schools and libraries and consortia shall participate in a competitive bidding process for all services eligible for discounts, in accordance with any state and local procurement rules.
- B. Schools and libraries and consortia shall submit requests for services to the Schools and Libraries Corporation, as designated by the F.C.C., and follow established procedures.
- C. Services requested will be used for educational purposes.
- D. Services will not be sold, resold or transferred in consideration for money or any other thing of value.

2.15.4. Obligations of the Company are as follows:

- A. Company will offer discounts to eligible schools and libraries on commercially available telecommunications services contained in this Customer Service Guide. Those services contained in this Customer Service Guide which are excluded from the discount program, in accordance with the Rules are included as an attachment to this Customer Service Guide.
- B. The Company will offer services to eligible schools, libraries and consortia at prices no higher than the lowest price it charges to similarly situated non-residential customers for similar services (lowest corresponding price).

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---

**SECTION 2 - RULES AND REGULATIONS, (CONT'D.)**

2.15. SCHOOLS AND LIBRARIES DISCOUNT PROGRAM, (Cont'd.)

2.15.5. Discounted rates for schools and libraries will be based on the following:

- A. Discounts for eligible schools and libraries and consortia shall be set as a percentage from the pre-discount price, which is the price of services to schools and libraries prior to application of a discount.
- B. The discount rate will be applied to eligible intrastate services purchased by eligible schools, libraries or consortia.
- C. The discount rate is based on each school or library's level of economic disadvantage as determined in accordance with the F.C.C. Order or other federally approved alternative measures (as permitted by the Rules) and by its location in either an urban or rural area.
- D. The discount matrix for eligible schools, libraries and consortia is included as an attachment to this Customer Service Guide.

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**SECTION 3 - DESCRIPTION OF SERVICE**

3.1. TIMING OF CALLS

- 3.1.1. The Customer's long-distance usage charge is based on the actual usage of Company's service. Usage begins when the receiver of the called number is answered. The moment of the called party's answer is determined by hardware supervision in which the local telephone company sends a signal to the underlying carrier's switch or the software utilizing audio tone detection. The timing of the call occurs when the called party answers and terminated when either party hangs up.
- 3.1.2. The minimum call duration for billing purposes for all services is one (1) minute with one (1) minute billing increments thereafter.
- 3.1.3. Any portion of an applicable increment, after the appropriate minimum time for the call, will be rounded upward to the next increment. Calls less than the minimum length will be rounded to the minimum length.
- 3.1.4. There is no billing for incomplete calls.

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Issued By: Scott A. White, Managing Member, Las Vegas, NV 89135  
4775 S. Durango Drive, Suite 105  
Las Vegas, NV 89147



Effective Date: April 1, 2016

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RESALE INTEREXCHANGE TELECOMMUNICATIONS SERVICE

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**SECTION 3 - DESCRIPTION OF SERVICE, (CONT'D.)**

3.2. LEGENT TELECOMMUNICATIONS SERVICES

3.2.1. Company provides switched "1 Plus" telecommunications services which allow Customer to establish a communications path between two stations by using uniform dialing plans.

3.2.2. One Plus Service is a switched access service offering users outbound "1 plus" long distance telecommunications services.

3.2.3 Service charges per account are based on the following schedules:

A.	Legent One Plus Service		(T)
	Initial One (1) Minute	\$0.15	
	Additional One (1) Minute	\$0.15	
B.	Legent Premium One Plus Service		(N)
	Initial One (1) Minute	\$0.099	
	Additional One (1) Minute	\$0.099	
	Monthly Recurring Charge	\$9.95	(N)

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Issued By: Scott A. White, Managing Member, Las Vegas, NV 89135  
4775 S. Durango Drive, Suite 105  
Las Vegas, NV 89147

Effective Date: July 20, 2014

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RESALE INTEREXCHANGE TELECOMMUNICATIONS SERVICE

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**SECTION 4 - SPECIAL ARRANGEMENTS**

4.1 PROMOTIONS

The Company may, from time to time, engage in special promotions of new or existing Service offerings of limited duration designed to attract new Customers or to increase existing Customer awareness of a particular offering. The promotional offerings are subject to the availability of the Services and may be limited to a specific geographical area or to a subset of a specific market group; provided, however, all promotional offerings shall be offered in accordance with applicable Commission rules or regulations.

4.2 INDIVIDUAL CASE BASIS (ICB) ARRANGEMENTS

Arrangements will be developed on a case-by-case basis in response to a bona fide request from a Customer or prospective Customer to develop a competitive bid for a Service offered under this Customer Service Guide. Rates quoted in response to such competitive requests may be different than those specified for such Services in this Customer Service Guide. ICB rates will be offered to the Customer in writing and on a non-discriminatory basis.

Effective Date: July 20, 2014

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RESALE INTEREXCHANGE TELECOMMUNICATIONS SERVICE

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**SECTION 5 - TAXES**

5.1 TAXES

In addition to any state and local taxes that might apply to the listed rates, the following taxes and surcharges will be imposed.

5.1.1 Gross Revenue Tax Surcharge

Period	Surcharge
10/01/1998	3.6268%
01/01/2000 +	2.5641%

5.1.2 Metropolitan Business Tax Surcharge (MTA)

Period	Surcharge
10/01/98 +	.5986%