

TITLE SHEET

FLORIDA TELECOMMUNICATIONS TARIFF

This tariff contains the descriptions, regulations, and rates applicable to the furnishing of service and facilities for intrastate interexchange telecommunications services provided by Matrix Telecom, Inc. d/b/a IE Com, with principal offices at 300 N. Meridian, Suite 200-N, Oklahoma City, OK 73107. This tariff applies for services furnished within the state of Florida. This tariff is on file with the Florida Public Service Commission, and copies may be inspected, during normal business hours, at the Company's principal place of business or their website at www.matrixvalue.com.

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Issued: December 14, 2005

Effective: December 31, 2005

by:

**Lynnisa Catlin
Regulatory Analyst
Matrix Telecom, Inc.
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Oklahoma City, OK 73107**

CHECK SHEET

Sheets 1 through 40 inclusive of this tariff are effective as of the date shown at the bottom of each respective sheet(s). Original and revised sheets as named below comprise all changes from the original tariff and are currently in effect as of the date on the bottom of this page.

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

*Indicates a revised or new original sheet.

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CHECK SHEET (continued)

<u>SHEET</u>	<u>REVISION</u>
29.1	Original*
30	First*
30.1	Original*
30.2	Original*
30.3	Original*
30.4	Original*
31	First*
32	First*
33	First*
34	First*
35	First*
35.1	Original*
35.2	Original*
36	First*
36.1	Original*
36.2	Original*
36.3	Original*
37	First*
38	First*
39	First*
40	First*

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Issued: April 6, 2001

Effective: April 16, 2001

by:

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SYMBOLS

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

- D Delete or Discontinue
- I Change Resulting in an Increase to a Customer's Bill
- M Moved From Another Tariff Location
- N New
- R Change Resulting in a Reduction to a Customer's Bill
- T Change In Text or Regulation but no Change in Rate or Charge

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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 sheets 14 and 15 would be 14.1.

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

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

- 2.
- 2.1.
- 2.1.1.
- 2.1.1.A.
- 2.1.1.A.1.
- 2.1.1.A.1.(a).
- 2.1.1.A.1.(a).I.
- 2.1.1.A.1.(a).I.(i).
- 2.1.1.A.1.(a).I.(i).(1).

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

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SECTION 1 - TECHNICAL TERMS AND ABBREVIATIONS

Access Line - An arrangement which connects the Customer's location to a Matrix Telecom, Inc. network switching center.

Authorization Code - A numerical code, one or more of which are available to a Customer to enable him/her to access the carrier, and which are used by the carrier both to prevent unauthorized access to its facilities and to identify the Customer for billing purposes.

Commission – Florida Public Service Commission.

Company, Carrier or Matrix - Matrix Telecom, Inc.

Customer - The person, firm, corporation or other entity which orders service and is responsible for payment of charges due and compliance with the Company's tariff regulations.

Day - From 8:00 AM up to but not including 5:00 PM local time Monday through Friday.

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

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

InterLATA Toll Call - Any call terminating beyond the LATA of the originating caller.

IntraLATA Toll Call - Calls terminating within the LATA of the originating caller.

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.

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SECTION 2 - RULES AND REGULATIONS**2.1 Undertaking of Matrix Telecom, Inc.**

This tariff contains the regulations and rates applicable to intrastate resale telecommunications services provided by Matrix for telecommunications between points within the State of Florida. Resale services are furnished subject to the availability of facilities and subject to the terms and conditions of this tariff in compliance with limitations set forth in the Commission's rules. The Company's services are provided on a statewide basis and are not intended to be limited geographically. The Company offers service to all those who desire to purchase service from the Company consistent with all of the provisions of this tariff. 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 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. The Company does not own any switching, transmission or other physical facilities in Florida.

- 2.1.1 The services provided by Matrix 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 resale services furnished by Matrix 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 Matrix.
- 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 a provision of this tariff.

Issued: April 6, 2001**Effective: April 16, 2001****by:**

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2. RULES AND REGULATIONS (continued)

2.1 Undertaking of Matrix Telecom, Inc. (continued)

2.1.4 The Company's services and facilities are provided on a monthly basis unless ordered on a longer term basis, and are available twenty-four hours per day, seven days per week.

2.2 Use and Limitations of Services

2.2.1 Matrix'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 Matrix'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 Matrix'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 Matrix does not transmit messages, but the services may be used for that purpose.

2.2.5 Matrix's services may be denied for nonpayment of charges or for other violations of this tariff subject to Section 2.5 herein.

2.2.6 Customers shall not use the service provided under this tariff for any unlawful purpose.

2.2.7 The Customer is responsible for notifying the Company immediately of any unauthorized use of services.

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2. RULES AND REGULATIONS (continued)

2.2 Use and Limitations of Services (continued)

2.2.8 All facilities provided under this tariff are directly controlled by Matrix Telecom, Inc. and the Customer may not transfer or assign the use of the service or facilities, except with the express written consent of the Company. Such transfer or assignment shall only apply where there is no interruption of the use or location of the service or facilities.

2.2.9 Prior written permission from the Company is required before any assignment or transfer. All regulations and conditions contained in this tariff shall apply to all such permitted assignees or transfers.

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 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.

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2. RULES AND REGULATIONS (continued)**2.3 Liability of the Company (continued)**

- 2.3.4 The Company's liability for damages arising out of mistakes, interruptions, omissions, delays, errors, or defects in the transmission occurring in the course of furnishing service or facilities, and not caused by the negligence of its employees or its agents, in no event shall exceed an amount equivalent to the proportionate charge to the Customer for the period during which the aforementioned faults in transmission occur. No other liability in any event shall attach to the Company, except as ordered by the Commission.
- 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 of 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 or implied, INCLUDING, WITHOUT LIMITATION, IMPLIED WARRANTIES OF MERCHANTABILITY AND FITNESS FOR A PARTICULAR PURPOSE.

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2. RULES AND REGULATIONS (continued)

2.4 Responsibilities of the Customer or Subscriber

- 2.4.1 The Customer is responsible for placing any necessary orders, for complying with tariff regulations, and for assuring that users comply with tariff regulations. The Customer shall ensure compliance with any applicable laws, regulations, orders or other requirements (as they exist from time to time) of any governmental entity relating to services provided or made available by the Customer to authorized users.
- 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 Matrix on the Customer's behalf.
- 2.4.3 If required for the provision of Matrix 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 the Company personnel to install, repair, maintain, program, inspect or remove equipment associated with the provision of Matrix's services.

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2. RULES AND REGULATIONS (continued)

2.4 Responsibilities of the Customer or Subscriber (continued)

2.4.5 The Customer shall ensure that its equipment and/or system is properly interfaced with Matrix facilities or services, that the signals emitted into the Matrix network are of the proper mode, bandwidth, power, and signal level for the intended use of the Customer in compliance with the 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, Matrix 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 Matrix equipment, personnel, or the quality of service to other Customers, Matrix may, upon written notice, require the use of protective equipment at the Customer's expense. If this fails to produce satisfactory quality and safety, Matrix may, upon written notice, terminate the Customer's service.

2.4.6 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, users, or others, by improper use of the services, or by use of equipment provided by the Customer, users, or others.

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2. RULES AND REGULATIONS (continued)

2.4 Responsibilities of the Customer or Subscriber (continued)

2.4.7 The Customer must pay for the loss through theft of any Matrix equipment installed at Customer's premises.

2.4.8 The Customer is responsible for the payment of charges for all calls originated at the Customer's numbers, even when those calls are originated by fraudulent means, either from the Customer's premises or from remote locations.

2.4.9 The Customer or authorized user is responsible for compliance with the applicable regulations set forth in this tariff.

2.4.10 The Customer or authorized user is responsible for identifying the station, party, or person with whom communications is desired and/or made at the called number.

2.5 Cancellation or Discontinuance of Services

2.5.1 Without incurring liability, Matrix may, upon five working days written notice, 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 Matrix for more than thirty 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 or 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 Matrix from furnishing its services.

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2. RULES AND REGULATIONS (continued)

2.5 Cancellation or Discontinuance of Services (continued)

2.5.2 Without incurring liability, Matrix 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 Company's equipment and services and may continue such interruption until any items of non-compliance or improper equipment operation so identified are rectified.

2.5.3 Service may be discontinued by Matrix, without notice to the Customer, by blocking traffic to certain countries, cities or NXX exchanges, or by blocking calls using a call screening method which generates a network message not allowing calls to complete, when Matrix deems it necessary to take such action to prevent unlawful use of its service. Matrix will restore service as soon as it can be provided without undue risk.

2.5.4 The Customer may terminate service upon verbal or 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 and be responsible for payment until the Customer or its agent notifies its local exchange carrier and changes its long distance carrier.

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2. RULES AND REGULATIONS (continued)**2.6 Interruption of Service**

- 2.6.1 Credit allowance for the interruption of service which is not due to the Company's testing, inspecting, or adjusting, of equipment; or to the failure of channels or equipment provided by the Customer; or to the Company's blocking of services to certain locations; and that is not caused by the Customer, is subject to the general liability provisions set forth in 2.3 herein. It shall be the obligation of the Customer to notify the Company immediately of any interruption in service for which a credit allowance is desired. Before giving such notice, the Customer shall ascertain that the trouble is not being caused by any action or omission by the Customer within his control, or is not in wiring or equipment, if any, furnished by the Customer and connected to the Company's facilities.
- 2.6.2 No credit is allowed in the event that service must be interrupted in order to provide routine service quality or related investigations.
- 2.6.3 Credit for failure of service shall be allowed only when such failure is caused by or occurs due to causes within the control of the Company.
- 2.6.4 Credit for interruption shall commence after the Customer notifies the Company of the interruption or when the Company becomes aware thereof, and ceases when service has been restored.
- 2.6.5 For purposes of credit computation, every month shall be considered to have 720 hours.
- 2.6.6 No credit shall be allowed for an interruption of a continuous duration of less than two hours.

Issued: April 6, 2001**Effective: April 16, 2001****by:**

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2. RULES AND REGULATIONS (continued)

2.6 Interruption of Service (continued)

2.6.7 The Customer shall be credited for an interruption of two 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:

$$\text{Credit} = (A \times B) / 720$$

"A" - outage time in hours

"B" - total monthly charge for affected facility

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 Deposits

The Company does not require a deposit from the Customer.

2.9 Advance Payments

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

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2. RULES AND REGULATIONS (continued)**2.10 Taxes**

All federal, state and local taxes, assessments, surcharges, or fees (i.e., gross receipts tax, sales tax, use tax, municipal utilities tax) are listed as separate line items and are not included in the quoted rates.

2.11 Billing and Charges

2.11.1 Matrix will bill its customers directly. Billing will be payable upon receipt and will be considered past due if not paid within 15 days.

2.11.2 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, subscribed exchange lines, or Authorization Codes will be billed to and must be paid by the Customer. Recurring charges and non-recurring charges are billed in advance. Charges based on actual usage during a month and any accrued interest will be billed monthly in arrears.

2.12 Collection Costs

In the event Company is required to initiate legal proceedings to collect any amounts due to Company for regulated services, or for the enforcement of any other provision of this tariff or applicable law, Customer shall, in addition to all amount 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 payment, 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.

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2. RULES AND REGULATIONS (continued)

2.13 Customer Complaints and/or Billing Disputes

2.13.1 Customers may contact Matrix's representatives 24 hours a day, 7 days a week at 1-800-282-0242, or by writing to Matrix Telecom, Inc., Customer Service Division, P.O. Box 272375, Oklahoma City, OK 73127.

2.13.2 Any objection to billed charges should be reported promptly to Matrix. 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 to intervene in the billing dispute.

2.14 Reseller/Rebiller Certification

Any Customer that resells or rebills the Matrix services set forth in this tariff must possess all certifications and authorizations required by the Florida Public Service Commission and all other pertinent authorities.

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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 Matrix Telecom, Inc.'s network. Usage begins when the called party picks up the receiver. When the called party picks up is determined by hardware answer supervision in which the local telephone company sends a signal to the switch or the software utilizing audio tone detection. When software answer supervision is employed, up to 60 seconds of ringing is allowed before it is billed as usage of the network. A call is terminated when either the called or calling party hangs up. There will be no charges for incomplete calls.
- 3.1.2 The minimum call duration and initial billing period is 60 seconds for all intrastate direct dialed calls unless otherwise specified by this tariff. Any additional period is measured and rounded to the next higher 60 second increment unless otherwise specified by this tariff.

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3. DESCRIPTION OF SERVICE (continued)

3.2 Calculation of Distance

Usage charges for all mileage sensitive products are based on the airline distance 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 and associated vertical and horizontal coordinates that are produced by Bell Communications Research in their NPA-NXX V & H Coordinates Tape and Bell's NECA Tariff No. 4

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

EXAMPLE: Distance between Miami and New York City -

<u>VH</u>		
Miami	8,351	529
New York	<u>4,997</u>	<u>1,406</u>
Difference	3,354	-879

Square and add: $11,249,316 + 772,641 = 12,021,96$

Divide by 10 and round: $12,021,597 / 10 = 1,202,195.70$
 $= 1,202,196$

Take square root and round: $1,202,196 = 1,096.4$
 $= 1,097 \text{ miles}$

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3. DESCRIPTION OF SERVICE (continued)

3.3 Minimum Call Completion Rate

A Customer can expect a call completion rate (number of calls completed / number of calls attempted) of not less than 95% during peak use periods for all services ("1+" dialing).

3.4 Service Offerings

3.4.1 "1 Plus" Long Distance Service

"1 Plus" Long Distance Service – Is a switched and/or dedicated access service, offering users outbound "1 plus" long distance telecommunications services from points originating and terminating within the state of Florida.

3.4.1.A M80 – Matrix Elite

This is a switched access service plan which enables Customers to call stations of any domestic phone system. Calls are rated on the basis of a 60-second initial billing period with additional periods rounded to the next higher 6-second increment for inbound calls and 60-second initial, and additional periods rounded to the next higher 60-second increments for outbound calls. Service is accessed by designating Matrix Telecom, Inc. as the long distance carrier, and dialing 1+ the called number. Rates are set forth in the Rates section of this tariff. Customers on this plan are subject to a monthly Carrier Access Fee pursuant to the Rates section of this tariff. There are no monthly minimums or sign-up fees associated with this product.

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Issued: December 14, 2005

Effective: December 31, 2005

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3. DESCRIPTION OF SERVICE (continued)**3.4 Service Offerings (continued)****3.4.1.B M81 – Matrix Premium**

This is a switched access service plan which enables Customers to call stations of any domestic phone system. Calls are rated on the basis of a 60-second initial billing period with additional periods rounded to the next higher 6-second increment for inbound calls and 60-second initial, and additional periods rounded to the next higher 60-second increments for outbound calls. Service is accessed by designating Matrix Telecom, Inc. as the long distance carrier, and dialing 1+ the called number. Rates are set forth in the Rates section of this tariff. Customers on this plan are subject to a monthly Carrier Access Fee pursuant to the Rates section of this tariff. There are no monthly minimums or sign-up fees associated with this product.

3.4.1.C M82 – Matrix Platinum

This is a switched access service plan which enables Customers to call stations of any domestic phone system. Calls are rated on the basis of a 60-second initial billing period with additional periods rounded to the next higher 6-second increment for inbound calls and 60-second initial, and additional periods rounded to the next higher 60-second increments for outbound calls. Service is accessed by designating Matrix Telecom, Inc. as the long distance carrier, and dialing 1+ the called number. Rates are set forth in the Rates section of this tariff. Customers on this plan are subject to a monthly Carrier Access Fee pursuant to the Rates section of this tariff. There are no monthly minimums or sign-up fees associated with this product.

Issued: December 14, 2005**Effective: December 31, 2005****by:**

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3. DESCRIPTION OF SERVICE (continued)**3.4 Service Offerings (continued)****3.4.1.D M83 – Matrix Gold**

This is a switched access service plan which enables Customers to call stations of any domestic phone system. Calls are rated on the basis of a 60-second initial billing period with additional periods rounded to the next higher 6-second increment for inbound calls and 60-second initial, and additional periods rounded to the next higher 60-second increments for outbound calls. Service is accessed by designating Matrix Telecom, Inc. as the long distance carrier, and dialing 1+ the called number. Rates are set forth in the Rates section of this tariff. Customers on this plan are subject to a monthly Carrier Access Fee pursuant to the Rates section of this tariff. There are no monthly minimums or sign-up fees associated with this product.

3.4.1.E M84 – Matrix Silver

This is a switched access service plan which enables Customers to call stations of any domestic phone system. Calls are rated on the basis of a 60-second initial billing period with additional periods rounded to the next higher 6-second increment for inbound calls and 60-second initial, and additional periods rounded to the next higher 60-second increments for outbound calls. Service is accessed by designating Matrix Telecom, Inc. as the long distance carrier, and dialing 1+ the called number. Rates are set forth in the Rates section of this tariff. Customers on this plan are subject to a monthly Carrier Access Fee pursuant to the Rates section of this tariff. There are no monthly minimums or sign-up fees associated with this product.

Issued: December 14, 2005**Effective: December 31, 2005****by:**

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3. DESCRIPTION OF SERVICE (continued)

3.4 Service Offerings (continued)

3.4.1.F M85 – Matrix Value

This is a switched access service plan which enables Customers to call stations of any domestic phone system. Calls are rated on the basis of a 60-second initial billing period with additional periods rounded to the next higher 6-second increment for inbound calls and 60-second initial, and additional periods rounded to the next higher 60-second increments for outbound calls. Service is accessed by designating Matrix Telecom, Inc. as the long distance carrier, and dialing 1+ the called number. Rates are set forth in the Rates section of this tariff. Customers on this plan are subject to a monthly Carrier Access Fee pursuant to the Rates section of this tariff. There are no monthly minimums or sign-up fees associated with this product.

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Issued: December 14, 2005

Effective: December 31, 2005

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3. DESCRIPTION OF SERVICE (continued)

3.4 Service Offerings (continued)

3.4.1.G M90 – Matrix Today

This is a switched access service plan which enables Customers to call stations of any domestic phone system. Calls are rated on the basis of a 60-second initial billing period with additional periods rounded to the next higher 6-second increment for inbound calls and 60-second initial, and additional periods rounded to the next higher 60-second increments for outbound calls. Service is accessed by designating Matrix Telecom, Inc. as the long distance carrier, and dialing 1+ the called number. Rates are set forth in the Rates section of this tariff. A monthly recurring fee applies to this product as set forth in the Rates section of this tariff.

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Issued: December 14, 2005

Effective: December 31, 2005

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3. DESCRIPTION OF SERVICE (continued)**3.4 Service Offerings (continued)****3.4.1.H M91 – Matrix Savings**

This is a switched access service plan which his plan enables Customers to call stations of any domestic phone system. Calls are rated on the basis of a 30-second initial billing period with additional periods rounded to the next higher 6-second increment. Service is accessed by designating Matrix Telecom, Inc. as the long distance carrier, and dialing 1+ the called number. Rates are set forth in the Rates section of this tariff. This plan offers its Customers a calling card service. Calling card calls are rated on the basis of a 60-second initial billing period with additional periods rounded to the next higher 60-second increment. Calling Card calls are subject to a per call surcharge as set forth in the Rates section of this tariff. Customers are also offered a toll-free service with this plan. Toll-free calls are rated on the basis of a 30-second initial billing period with additional periods rounded to the next higher 6-second increment. A monthly recurring fee applies to this product as set forth in the Rates section of this tariff. Calling card and toll-free calls are billed in accordance with the rates set forth in the Rates section of this tariff and appear on the Customer's monthly long distance bill.

3.4.1.I ML0 – Matrix Home Base 0

This is a switched and/or dedicated access service plan which enables Customers to call stations of any domestic phone system. Calls are rated on the basis of a 30-second initial billing period with additional periods rounded to the next higher 6-second increment. Service is accessed by designating Matrix Telecom, Inc. as the long distance carrier, and dialing 1+ the called number. Rates are set forth in the Rates section of this tariff. There are no monthly minimums or sign-up fees associated with this product.

Issued: December 14, 2005**Effective: December 31, 2005****by:**

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3. DESCRIPTION OF SERVICE (continued)**3.4 Service Offerings (continued)****3.4.1.J ML1 – Matrix Home Base 1**

This is a switched and/or dedicated access service plan which enables Customers to call stations of any domestic phone system. Calls are rated on the basis of a 18-second initial billing period with additional periods rounded to the next higher 6-second increment. Service is accessed by designating Matrix Telecom, Inc. as the long distance carrier, and dialing 1+ the called number. Rates are set forth in the Rates section of this tariff. There are no monthly minimums or sign-up fees associated with this product.

3.4.1.K ML3 – Matrix Home Base 3

This is a switched and/or dedicated access service plan which enables Customers to call stations of any domestic phone system. Calls are rated on the basis of a 6-second initial billing period with additional periods rounded to the next higher 6-second increment. Service is accessed by designating Matrix Telecom, Inc. as the long distance carrier, and dialing 1+ the called number. Rates are set forth in the Rates section of this tariff. There are no monthly minimums or sign-up fees associated with this product.

3.4.1.L ML6 – Matrix Home Base 6

This is a switched and/or dedicated access service plan which enables Customers to call stations of any domestic phone system. Calls are rated on the basis of a 6-second initial billing period with additional periods rounded to the next higher 6-second increment. Service is accessed by designating Matrix Telecom, Inc. as the long distance carrier, and dialing 1+ the called number. Rates are set forth in the Rates section of this tariff. Customers on this plan are subject to a monthly minimum fee pursuant to the Rates section of this tariff. There are no sign-up fees associated with this product.

Issued: December 14, 2005**Effective: December 31, 2005****by:**

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3. DESCRIPTION OF SERVICE (continued)

3.4 Service Offerings (continued)

3.4.2 Calling Card Service

Matrix Calling Card Service permits the caller to charge a principal presubscribed location for a call while the caller is away from the principal location. The Customer may place calls from any touch tone phone in the U.S. by dialing a toll free number and entering a personal identification code followed by the desired telephone number. Calling Card Calls are rated on the basis of a 60-second initial billing period with additional periods rounded to the next higher 60 second increment. Calls are billed in accordance with the rates set forth in the Rates section of this tariff and appear on the Customer's monthly long distance bill. Calling Card Calls are subject to a per call surcharge as set forth in the Rates section of this tariff.

3.4.3 Toll Free Service

Toll Free Service – Is a switched and/or dedicated access service, offering users inbound, toll free long distance telecommunications services from points originating and terminating within the state of Florida.

3.4.3.A Matrix Toll Free Services

This is a switched access service plan which enables the caller to contact the Customer toll free, through the use of an assigned toll free number. Calls are rated on the basis of a 60-second initial billing period with additional periods rounded to the next higher 60 second increment. Calls are billed in accordance with the rates set forth in the Rates section of this tariff and appear on the Customer's monthly long distance bill. There are no monthly recurring fees, minimums or sign-up charges associated with this product.

Issued: December 14, 2005

Effective: December 31, 2005

by:

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3. DESCRIPTION OF SERVICE (continued)**3.4 Service Offerings (continued)****3.4.3.B ML0 – Matrix Home Base 0**

This is a switched and/or dedicated access service plan which enables the caller to contact the Customer toll free, through the use of an assigned toll free number. Calls are rated on the basis of a 30-second initial billing period with additional periods rounded to the next higher 6 second increment. Calls are billed in accordance with the rates set forth in the Rates section of this tariff and appear on the Customer's monthly long distance bill. There are no monthly recurring fees, minimums or sign-up charges associated with this product.

3.4.3.C ML1 – Matrix Home Base 1

This is a switched and/or dedicated access service plan which enables the caller to contact the Customer toll free, through the use of an assigned toll free number. Calls are rated on the basis of a 18-second initial billing period with additional periods rounded to the next higher 6 second increment. Calls are billed in accordance with the rates set forth in the Rates section of this tariff and appear on the Customer's monthly long distance bill. There are no monthly recurring fees, minimums or sign-up charges associated with this product.

3.4.3.D ML3 – Matrix Home Base 3

This is a switched and/or dedicated access service plan which enables the caller to contact the Customer toll free, through the use of an assigned toll free number. Calls are rated on the basis of a 6-second initial billing period with additional periods rounded to the next higher 6 second increment. Calls are billed in accordance with the rates set forth in the Rates section of this tariff and appear on the Customer's monthly long distance bill. There are no monthly recurring fees, minimums or sign-up charges associated with this product.

Issued: December 14, 2005**Effective: December 31, 2005****by:**

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3. DESCRIPTION OF SERVICE (continued)**3.4 Service Offerings (continued)****3.4.3.E ML6 – Matrix Home Base 6**

This is a switched and/or dedicated access service plan which enables the caller to contact the Customer toll free, through the use of an assigned toll free number. Calls are rated on the basis of a 6-second initial billing period with additional periods rounded to the next higher 6 second increment. Calls are billed in accordance with the rates set forth in the Rates section of this tariff and appear on the Customer's monthly long distance bill. Customers on this plan are subject to a monthly minimum fee pursuant to the Rates section of this tariff. There are no sign-up charges associated with this product.

3.4.4 Audio Conferencing Service**3.4.4.A 1+ Meet-Me**

This Plan enables an attendee on a conference call to dial directly into a bridge from a given telephone number. After entering the proper pass code, they are automatically placed into the conference without ever having to speak to an operator. Calls are billed in full minute increments with the rates set forth in the Rates section of this tariff and appear on the Customer's monthly long distance bill. There are no monthly fees, minimums or sign-up fees associated with this rate plan.

3.4.4.B Toll Free Meet-Me

This plan enables an attendee on a conference call to dial directly into the bridge from a given toll free number. After entering the proper pass code, they are automatically placed into the conference without ever speaking to an operator. Calls are billed in full minute increments with the rates set forth in the Rates section of this tariff and appear on the Customer's monthly long distance bill. There are no monthly fees, minimums or sign-up fees associated with this rate plan.

Issued: December 14, 2005**Effective: December 31, 2005****by:**

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3. DESCRIPTION OF SERVICE (continued)**3.4 Service Offerings (continued)****3.4.4.C Attended 1+ Local Meet-Me**

This plan enables an attendee on a conference call to dial a given telephone number. After dialing the given number the attendee is greeted by an operator and placed into the conference. Calls are billed in full minute increments with the rates set forth in the Rates section of this tariff and appear on the Customer's monthly long distance bill. There are no monthly fees, minimums or sign-up fees associated with this rate plan.

3.4.4.D Attended Toll Free Meet-Me

This plan enables an attendee on a conference call to dial a given toll free number (800, 888 or 877). After dialing the given number, the attendee is greeted by an operator and placed into the conference. Calls are billed in full minute increments with the rates set forth in the Rates section of this tariff and appear on the Customer's monthly long distance bill. There are no monthly fees, minimums or sign-up fees associated with this rate plan.

3.5 Individual Case Basis ("ICB") Offerings

The tariff may not specify the price of a service in the tariff as ICB. The Company may or may not have an equivalent service in its tariff on file with the Commission, and the quoted ICB rates may be different than the tariffed rates. An ICB must be provided under contract to a customer and the contract filed (can be under seal) with the Commission. All Customers have non-discriminatory access to requesting the service under the ICB rate.

3.6 Customized Pricing Arrangements ("CPA") Offerings

The Company may offer CPAs to eligible customers. Each CPA is customized to meet the specific needs of a customer. Rates quoted are different from the tariffed rates. CPA rates must be provided under contract filed (can be under seal) with the Commission.

Issued: December 14, 2005**Effective: December 31, 2005****by:**

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3. DESCRIPTION OF SERVICE (continued)

3.7 Special Promotional Offerings

The company may from time to time engage in special promotional offerings limited to certain dates, times or locations designed to attract new subscribers or increase subscriber usage. The company will not have special promotional offerings for more than 90 days in any 12 month period. Promotions will be made a part of this tariff.

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Issued: December 14, 2005

Effective: December 31, 2005

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SECTION 4 - RATES

4.1 “1 Plus” Long Distance Services Rates

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4.1.1 M80 – Matrix Elite Rates and Charges

Charges are billed on the basis of 60-second initial, and additional 6-second increments for inbound calls and 60-second initial, and additional 60-second increments for outbound calls. Intrastate calls are charged at a switched access rate of \$0.1390 per minute, 24 hours a day, seven days a week.

A Carrier Access Fee in the amount of \$3.84 per month applies to this rate plan.

There are no monthly minimums or sign-up fees.

Calling Cards and Toll-Free Services are available under this rate plan. Rates for these services are as set forth hereinbelow.

4.1.2 M81 – Matrix Premium Rates and Charges

Charges are billed on the basis of 60-second initial, and additional 6-second increments for inbound calls and 60-second initial, and additional 60-second increments for outbound calls. Intrastate calls are charged at a switched access rate of \$0.1390 per minute, 24 hours a day, seven days a week.

A Carrier Access Fee in the amount of \$3.84 per month applies to this rate plan.

There are no monthly minimums or sign-up fees.

Calling Cards and Toll-Free Services are available under this rate plan. Rates for these services are as set forth hereinbelow.

Issued: December 14, 2005

Effective: December 31, 2005

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4. RATES (continued)

4.1 “1 Plus” Long Distance Services Rates (continued)

4.1.3 M82 – Matrix Platinum Rates and Charges

Charges are billed on the basis of 60-second initial, and additional 6-second increments for inbound calls and 60-second initial, and additional 60-second increments for outbound calls. Intrastate calls are charged at a switched access rate of \$0.1390 per minute, 24 hours a day, seven days a week.

A Carrier Access Fee in the amount of \$3.84 per month applies to this rate plan.

There are no monthly minimums or sign-up fees.

Calling Cards and Toll-Free Services are available under this rate plan. Rates for these services are as set forth hereinbelow.

4.1.4 M83 – Matrix Gold Rates and Charges

Charges are billed on the basis of 60-second initial, and additional 6-second increments for inbound calls and 60-second initial, and additional 60-second increments for outbound calls. Intrastate calls are charged at a switched access rate of \$0.1390 per minute, 24 hours a day, seven days a week.

A Carrier Access Fee in the amount of \$3.84 per month applies to this rate plan.

There are no monthly minimums or sign-up fees.

Calling Cards and Toll-Free Services are available under this rate plan. Rates for these services are as set forth hereinbelow.

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Issued: December 14, 2005

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4. RATES (continued)

4.1 “1 Plus” Long Distance Services Rates (continued)

4.1.5 M84 – Matrix Silver Rates and Charges

Charges are billed on the basis of 60-second initial, and additional 6-second increments for inbound calls and 60-second initial, and additional 60-second increments for outbound calls. Intrastate calls are charged at a switched access rate of \$0.1390 per minute, 24 hours a day, seven days a week.

A Carrier Access Fee in the amount of \$3.84 per month applies to this rate plan.

There are no monthly minimums or sign-up fees.

Calling Cards and Toll-Free Services are available under this rate plan. Rates for these services are as set forth hereinbelow.

4.1.6 M85 – Matrix Value Rates and Charges

Charges are billed on the basis of 60-second initial, and additional 6-second increments for inbound calls and 60-second initial, and additional 60-second increments for outbound calls. Intrastate calls are charged at a switched access rate of \$0.1390 per minute, 24 hours a day, seven days a week.

A Carrier Access Fee in the amount of \$3.84 per month applies to this rate plan.

There are no monthly minimums or sign-up fees.

Calling Cards and Toll-Free Services are available under this rate plan. Rates for these services are as set forth hereinbelow.

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Issued: December 14, 2005

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4. RATES (continued)

4.1 “1 Plus” Long Distance Services Rates (continued)

4.1.7 M90 – Matrix Today Rates and Charges

Charges are billed on the basis of 60-second initial, and additional 6-second increments for inbound calls and 60-second initial, and additional 60-second increments for outbound calls. Intrastate calls are charged at a switched access rate of \$0.1150 per minute, 24 hours a day, seven days a week.

A monthly recurring fee in the amount of \$3.84 applies to this rate plan.

There are no monthly minimums or sign-up fees.

Calling Cards and Toll-Free Services are available under this rate plan. Rates for these services are as set forth hereinbelow.

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Issued: December 14, 2005

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4. RATES (continued)

4.1 "1 Plus" Long Distance Services Rates (continued)

4.1.8 M91 – Matrix Savings Rates and Charges

Charges are billed on the basis of 30-second initial, and additional 6-second increments. Intrastate calls are charged at a switched rate of \$0.1390 per minute, 24 hours a day, seven days a week.

Calling cards are made available to Customers on this rate plan. Calling card calls are billed in full minute increments. Intrastate and IntraLATA calls are charged at a rate of \$0.15 per minute, 24 hours a day, seven days a week up to \$20.00. These per minute charges are not billed to the Customer but are free of charge under this plan. The Customer will be billed, however, for a surcharge in the amount of \$0.10 per call. The Customer will be billed for these charges.

Toll-free service is made available to Customers on this rate plan. Toll-free calls are rated on the basis of a 30-second initial billing period with additional periods rounded to the next higher 6-second increment. Intrastate calls are charged at a switched access rate of \$0.0990 per minute, 24 hours a day, seven days a week. There is a monthly recurring fee in the amount of \$1.95 that applies to this service.

4.1.9 ML0 – Matrix Home Base 0 Rates and Charges

Charges are billed in 30-second initial period with 6-second increments. Intrastate calls are charged at the following rates, 24 hours a day, seven days a week.

Switched	\$0.159 per minute
Dedicated	\$0.090 per minute

There are no monthly minimums or sign-up fees.

Calling Cards and Toll-Free Services are available under this rate plan. Rates for these services are as set forth hereinbelow.

Issued: December 14, 2005

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4. RATES (continued)

4.1 “1 Plus” Long Distance Services Rates (continued)

4.1.10 ML1 – Matrix Home Base 1 Rates and Charges

Charges are billed in 18-second initial period with 6-second increments. Intrastate and intraLATA calls are charged at the following rates, 24 hours a day, seven days a week.

Switched	\$0.159 per minute
Dedicated	\$0.090 per minute

There are no monthly minimums or sign-up fees.

Toll-Free Services are available under this rate plan. Rates for these services are as set forth hereinbelow.

4.1.11 ML3 – Matrix Home Base 3 Rates and Charges

Charges are billed in 6-second initial period with 6-second increments. Intrastate calls are charged at the following rates, 24 hours a day, seven days a week.

Switched	\$0.159 per minute
Dedicated	\$0.090 per minute

There are no monthly minimums or sign-up fees.

Toll-Free Services are available under this rate plan. Rates for these services are as set forth hereinbelow.

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Issued: December 14, 2005

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4. RATES (continued)

4.1 “1 Plus” Long Distance Services Rates (continued)

4.1.12 ML6 – Matrix Home Base 6 Rates and Charges

Charges are billed in 6-second initial period with 6-second increments. IntraLATA calls are charged at the following rates, 24 hours a day, seven days a week.

Switched	\$0.159 per minute
Dedicated	\$0.090 per minute

A monthly minimum fee in the amount of \$9.95 per month applies to this rate plan.

There are no sign-up fees.

Toll-Free Services are available under this rate plan. Rates for these services are as set forth hereinbelow.

N

Issued: December 14, 2005

Effective: December 31, 2005

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4. RATES (continued)

4.2 Calling Card Service Rates

4.2.1 Dime—Anytime! Calling Card Rates and Charges

Charges are billed in full minute increments. Intrastate calls are charged at a rate of \$0.15 per minute, 24 hours a day, seven days a week.

A Surcharge in the amount of \$0.10 per call applies to this rate plan.

4.2.2 Matrix Calling Card Rates and Charges

Charges are billed in full minute increments. Intrastate and IntraLATA calls are charged at a rate of \$0.19 per minute, 24 hours a day, seven days a week.

A Surcharge in the amount of \$0.35 per call applies to this rate plan.

No monthly minimum billing or recurring fee.

4.3 Toll Free Service Rates

4.3.1 Matrix Toll Free Rates and Charges

Charges are billed in full minute increments. Intrastate calls are charged at a switched access rate of \$0.099 per minute, 24 hours a day, seven days a week.

There are no monthly fees, minimums or sign-up fees associated with this Rate Plan.

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Issued: December 14, 2005

Effective: December 31, 2005

by:

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4. RATES (continued)**4.3 Toll Free Service Rates (continued)****4.3.2 ML0 – Matrix Home Base 0 Rates and Charges**

Charges are billed in 30-second initial period with 6-second increments. Intrastate and IntraLATA calls are charged at the following rates, 24 hours a day, seven days a week.

Switched	\$0.159 per minute
Dedicated	\$0.090 per minute

There are no monthly fees, minimums or sign-up fees associated with this rate plan.

4.3.3 ML1 – Matrix Home Base 1 Rates and Charges

Charges are billed in 18-second initial period with 6-second increments. Intrastate and IntraLATA calls are charged at the following rates, 24 hours a day, seven days a week.

Switched	\$0.159 per minute
Dedicated	\$0.090 per minute

There are no monthly fees, minimums or sign-up fees associated with this rate plan.

4.3.4 ML3 – Matrix Home Base 3 Rates and Charges

Charges are billed in 6-second initial period with 6-second increments. Intrastate and IntraLATA calls are charged at the following rates, 24 hours a day, seven days a week.

Switched	\$0.159 per minute
Dedicated	\$0.090 per minute

There are no monthly fees, minimums or sign-up fees associated with this rate plan.

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4. RATES (continued)

4.3 Toll Free Service Rates (continued)

4.3.5 ML6 – Matrix Home Base 6 Rates and Charges

Charges are billed in 6-second initial period with 6-second increments. Intrastate and IntraLATA calls are charged at the following rates, 24 hours a day, seven days a week.

Switched	\$0.159 per minute
Dedicated	\$0.090 per minute

A monthly minimum fee in the amount of \$9.95 per month applies to this rate plan

There are no sign-up fees associated with this rate plan.

4.4 Audio Conferencing Rates

4.4.1 1+ Meet-Me Rates and Charges

Charges are billed in full minute increments at a rate of \$0.16 per minute.

There are no monthly fees, minimums or sign-up fees associated with this rate plan.

4.4.2 Toll Free Meet-Me Rates and Charges

Charges are billed in full minute increments at a rate of \$0.25 per minute.

There are no monthly fees, minimums or sign-up fees associated with this rate plan.

Issued: December 14, 2005

Effective: December 31, 2005

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4. RATES (continued)

4.4 Audio Conferencing Rates (continued)

4.4.3 Attended 1+ Local Meet-Me Rates and Charges

Charges are billed in full minute increments at a rate of \$0.22 per minute.

There are no monthly fees, minimums or sign-up fees associated with this rate plan.

4.4.4 Attended Toll Free Meet-Me

Charges are billed in full minute increments at a rate of \$0.35 per minute.

There are no monthly fees, minimums or sign-up fees associated with this rate plan.

4.5 Directory Assistance

A long distance directory assistance charge applies when the caller accesses the Company's network by dialing 1 + Area Code + 555-1212 to place a request for a telephone number. A caller may request one telephone number per directory assistance call. The charge applies to each inquiry regardless of whether the directory assistance bureau is able to supply a listed number. A credit will be issued for any directory assistance charge for which the Customer experiences poor transmission quality, is cut off, receives an incorrect telephone number, or misdials.

Per Inquiry

Directory Assistance Charge - \$1.59

Issued: December 14, 2005

Effective: December 31, 2005

by:

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4. RATES (continued)

4.6 Special Rates

4.6.1 Discount for Hearing Impaired Customers:

A telephone toll message which is communicated using a telecommunications device for the deaf (TDD) by properly certified hearing or speech impaired persons or properly certified business establishments for individuals equipped with TDDs for communicating with hearing or speech impaired persons will receive, upon request, a discount for calls placed between TDDs. The credit to be given on a subsequent bill for such calls placed between TDDs will result in the application of the evening rate for calls made during daytime hours and night rates for calls made during evening and night hours. Discounts do not apply to surcharges or per call add on charges for operator service when the call is placed by a method that would normally incur the surcharge.

4.6.2 Operator Assistance for Handicapped Persons:

Operator station surcharges will not be charged by the Company for operator assistance provided to a caller who identified him or herself as being handicapped and unable to dial the call because of a handicap.

4.6.3 Directory Assistance for Handicapped Persons:

There is no charge for Directory Assistance calls from handicapped persons. Such persons must contact the Company for credit on their directory assistance calls.

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4. RATES (continued)

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4.6.4 Discount for Telecommunications Relay Service Intrastate Toll Calls

Intrastate toll telecommunications relay service calls will be discounted 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 will be discounted 60 percent off 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 or surcharges.

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4. RATES (continued)

4.7 Time Of Day Rate Periods

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Day, evening and night/weekend rates apply for the following products based on the following chart:

All Services:

	MON	TUES	WEDS	THURS	FRI	SAT	SUN
8:00 AM TO 5:00 PM*	DAYTIME RATE PERIOD						
5:00 PM TO 11:00 PM*	EVENING/NIGHT/WEEKEND RATE PERIOD						
11:00 PM TO 8:00 AM*							

*** to, but not including**

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

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4. RATES (continued)

4.8 Payphone Use Surcharge

An undiscountable payphone use surcharge of \$.99 shall apply to each coinless call which Matrix Telecom, Inc. can identify as being placed from a domestic payphone by or to the Customer or its permitted user. This includes, but is not limited to, calls placed with a Matrix Telecom, Inc. calling card, collect calls and calls placed to 800 numbers. This charge is in addition to standard tariffed usage charges and is for the use of the payphone instrument to access Matrix Telecom, Inc.'s service.

4.9 Finance Charge and Late Fee

A finance charge in the amount of 1.5% monthly will be charged on any past due balances. In addition, if the amount considered past due is greater than \$6.00, a late fee in the amount of \$10.00 will also be applied.

4.10 Return Check Charges

A fee of \$25.00 will be charged for each check returned.

4.11 Reconnection Charge

A reconnection fee of \$20.00 per occurrence is charged when service is re-established for Customers who had been disconnected for non-payment.

4.12 Surcharge Simplification Fee (SSF)

A monthly simplified surcharge fee in the amount of 13% of all current charges. Subscribers with this charge should not be charged any federal universal service charges.

4.13 Employee Concessions

Any employee of the Company in good standing may receive any of the Company's services with a \$20.00 per month credit towards the monthly billing. In addition, the monthly Carrier Access Fee will be waived for employees.

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