



Statement Date: 12/22/2008
 Invoice Number: UBD0000338303
 Filer 499 ID: 827048

De Minimis Eligibility

Carriers whose expected annual contribution is less than \$10,000 are considered de minimis and are exempted from paying into the Universal Service Fund. To be exempt, a carrier must meet the de minimis criteria on both the current 499A and 499Q forms. You do not meet the de minimis criteria on the 499A but do meet the criteria for the current 499Q. Therefore, you are not eligible for the de minimis exemption during the current quarter.

Your eligibility was calculated using the contribution factors established by the FCC for determining de minimis status on each form:

499A:	$\frac{\$ 3,086,146.00}{\text{499A Contribution Base}}$	\times	$\frac{0.108000}{\text{FCC Estimated Annual Factor}}$	$=$	$\frac{\$ 333,303.77}{\text{Estimated 499A Contribution}}$
499Q:	$\frac{\$ 0.00}{\text{Adjusted Contribution}}$	\times	$\frac{\$ 0.00}{\text{Estimated 499Q Contribution}}$	$=$	$\frac{\$ 0.00}{\text{Estimated 499Q Contribution}}$

For more information on the FCC estimated annual factor, please see the Form 499A Instructions. For more information on the current FCC contribution factor, visit the FCC website at www.fcc.gov.

Support Mechanism Charges

Your total monthly contribution is determined by multiplying one-third of your adjusted quarterly contribution base by the current quarter's FCC contribution factor. Your contribution is then allocated among the four support mechanisms according to the established allocation percentages for the current quarter.

$\frac{1/3}{\text{Total Monthly Contribution}}$	\times	$\frac{\$ 0.00}{\text{Adjusted Quarterly Contribution}}$	$=$	$\frac{\$ 0.00}{\text{Total Monthly Contribution}}$
$\frac{\$ 0.00}{\text{Total Monthly Contribution}}$	\times	$\frac{0.581883}{\text{High Cost Allocation Percentage}}$	$=$	$\frac{\$ 0.00}{\text{High Cost Support Mechanism Charge}}$
$\frac{\$ 0.00}{\text{Total Monthly Contribution}}$	\times	$\frac{0.104030}{\text{Low Income Allocation Percentage}}$	$=$	$\frac{\$ 0.00}{\text{Low Income Support Mechanism Charge}}$
$\frac{\$ 0.00}{\text{Total Monthly Contribution}}$	\times	$\frac{0.027237}{\text{Rural Health Care Allocation Percentage}}$	$=$	$\frac{\$ 0.00}{\text{Rural Health Care Support Mechanism Charge}}$
$\frac{\$ 0.00}{\text{Total Monthly Contribution}}$	\times	$\frac{0.286860}{\text{Schools & Libraries Allocation Percentage}}$	$=$	$\frac{\$ 0.00}{\text{Schools & Libraries Support Mechanism Charge}}$

LATE FILING SANCTION

A late filing fee (described on the reverse of the invoice) may be imposed for failing to file a Worksheet (Form 499-Q or 499-A). That late filing fee is the greater of \$100 per month or an amount computed using the rate of the U.S. prime rate (in effect on the date the applicable Worksheet is due) plus 3.5 percent multiplied against the filer's monthly contribution obligation as determined by the Administrator. The fee, included in the BALANCE DUE is a DELINQUENT DEBT if not paid, and subject to COLLECTION ACTION. The reverse of the invoice provides more information.

Filing - Due Date A	Monthly USF Obligation B	Filing Received Date C	Rate D	Days/Months Delinquent E	Additional Sanction Amount F	Accrued Sanction Amount G	Total Sanction Amount (F + G) H
Feb 08 499Q - 2/1/2008	\$26,109.81	NR	9.50%/yr	318 Day(s)	\$210.67	\$1,950.37	\$2,161.03
Nov 07 499Q - 11/1/2007	\$23,625.07	NR	11.00%/yr	410 Day(s)	\$220.72	\$2,698.44	\$2,919.15
TOTAL					\$431.39	\$4,648.80	\$5,080.19



Statement Date: 12/22/2008
Invoice Number: UBD0000338305
Filer 499 ID: 827048

Credits & Payments

Date	Description	Amount
11/25/2008	Payment	(\$11,408.00)
11/25/2008	Payment	(\$11,408.00)
11/25/2008	Payment	(\$9,210.93)
12/15/2008	DCIA Transfer	(\$75,444.04)
	TOTAL	(\$107,470.97)



Statement Date: 1/22/2008
 Invoice Number: UBD0000338305
 Filer 499 ID: 827048

Interest & DCIA Penalties

A DELINQUENT DEBT incurs interest at the annual rate equal to the U.S. prime rate as of the DATE OF DELINQUENCY plus 3.5 percent from that DATE until the DEBT is paid in full. Any portion of the DEBT unpaid more than 90 days, incurs a penalty of 6 percent a year from the DATE OF DELINQUENCY. The reverse of the Invoice provides more information on interest, penalties, and administrative charges.

Description - Debt Due Date	Principal	Payment/ Credit Date	Interest Rate	Days Late	Additional Interest (B*(D/365)*E)	Accrued Interest	Total Interest (F+G)	Payment & Credits Applied	Interest Outstanding	Principal Outstanding
A	B	C	D	E	F	G	H	I	J	K
Payments & Credits Applied										
UBD0000313792 - 8/15/2008	\$105,017.15	11/25/08	8.50%	11	\$269.02	\$244.36	\$513.38	(\$12,036.93)	\$0.00	\$75,264.63
		DCIA Penalty	6.00%	11	\$189.89	\$1,570.94	\$1,760.83		\$0.00	
UBD0000313792 - 8/15/2008	\$75,264.63	12/1/08	8.50%	6	\$105.17	\$0.00	\$105.17	(\$75,444.04)	\$0.00	\$0.00
		DCIA Penalty	6.00%	6	\$74.24	\$0.00	\$74.24		\$0.00	
Outstanding Items										
*UBD0000318783 - 9/15/2008	\$136,798.22		8.50%	31	\$987.36	\$1,971.45	\$2,899.01		\$2,899.01	\$136,798.22
		DCIA Penalty	6.00%	91	\$2,046.35	\$0.00	\$2,046.35		\$2,046.35	
UBD0000323717 - 10/15/2008	\$136,798.22		8.00%	61	\$1,828.98	\$0.00	\$1,828.98		\$1,828.98	\$136,798.22
UBD0000328715 - 11/14/2008	\$53,966.23		7.50%	31	\$343.75	\$0.00	\$343.75		\$343.75	\$53,966.23
UBD0000333677 - 12/15/2008	\$50,152.36		7.50%	0	\$0.00	\$0.00	\$0.00		\$0.00	\$50,152.36
UBD0000338305 - 1/15/2009	\$50,166.28		0.00%	0	\$0.00	\$0.00	\$0.00		\$0.00	\$50,166.28
					\$5,844.96			(\$107,470.97)	\$7,118.09	\$427,881.31
									Principal Outstanding	\$427,881.31
									Interest & Penalties	\$7,118.09
									Total Amount Due	\$434,999.40

* The debt identified by an asterisk is over 90 days delinquent and will be transferred to the FCC for further collection actions if not fully paid to USAC by the end of the month.

Exhibit B



January 13, 2009

Attn: Brendan Brader
Via Talk, LLC.
5 Corporate Drive
Clifton Park, NY 12065

Form 499 Filer ID: 827048

RE: February 2008 FCC Form 499-Q Revision Rejection

Federal Communications Commission (FCC) regulations require carriers to file an FCC Form 499-A annually and an FCC Form 499-Q quarterly and require the Universal Service Administrative Company (USAC) to bill contributors based on reported revenues. See generally 47 C.F.R. Part 54. The February 2008 FCC Form 499-Q was due Friday, February 01, 2008, with revisions due by Monday, March 17, 2008 (45 days later). This 45 day form revision window is clearly noted in the instructions for the FCC Form 499-Q, is discussed in a document entitled "Helpful Hints" that was included with the form, and is posted on USAC's website www.universalservice.org. In addition, questions concerning forms and revisions can be addressed to USAC via email at Form499@universalservice.org.

Because USAC received the February 2008 FCC Form 499-Q submitted by the above-referenced Form 499 Filer ID 827048 Via Talk, LLC. after the due date and outside of the 45-day revision window, the form was untimely and will not be processed.

If this submission was intended to revise revenue reported on a previously filed original Form 499-Q, please note USAC has relied upon the revenue previously projected by you for the purposes of calculating your universal service charges for April, May and June 2008. If you failed to timely file an original Form 499-Q, please note USAC has relied on revenue previously reported by you for the purpose of calculating your universal service charges for April, May and June 2008.

When a carrier fails to file an FCC Form 499 by the due date, in order to calculate universal service charges for the relevant period, FCC regulations require USAC to estimate that carrier's revenue based upon previously reported revenue information.

Please note that although you missed the revision window for submission of the Form 499-Q, the annual/quarterly (A/Q) true-up will provide a remedy. USAC's 2009 A/Q true-up will reconcile and revise contributor's account accordingly. The 2009 Form 499-A, reporting annual 2008 revenue, has a due date of April 1, 2009. Upon receipt of contributor's 2009 Form 499-A, USAC will perform the A/Q true-up and post appropriate credits or adjustments to your account.

If you wish to appeal this decision with USAC, your appeal must be postmarked no later than 60 days after the date of USAC's rejection letter. Appeals postmarked after 60 days from the date of this letter will be automatically dismissed.

In the event that you choose to appeal the decision, you should follow these guidelines:

- Write a "Letter of Appeal to USAC" explaining why you disagree with this Form 499-Q rejection letter and identify the outcome that you request.
- Be sure to refer to CC Docket No. 96-45 on all communication with the FCC.
- The appeal must identify the "Legal Reporting Name" and "Filer 499 ID".
- Provide necessary contact information. Please list the name, address, telephone number, fax number, and e-mail address (if available) of the person who can most readily discuss this appeal with USAC.
- Explain the appeal to the USAC. Please provide documentation to support your appeal.

- Attach a photocopy of this Revised Form 499-Q Rejection decision that you are appealing.
- Mail your letter to:
Letter of Appeal
USAC
2000 L Street, NW, Suite 200
Washington, DC 20036
- Appeals submitted by fax, telephone call, and e-mail will not be processed.

The response will indicate whether USAC:

- Agrees with your letter of appeal, and approves an outcome that is different from the Revised Form 499-Q Rejection Letter; or
- Disagrees with your letter of appeal, and the reasons therefore.

If you disagree with USAC's response to your "letter of appeal," you may file an appeal with the FCC within 60 days of the date USAC issued its decision in response to your "Letter of Appeal." Again, please note your appeal must be postmarked no later than 60 days after the date of the Appeal Decision. Appeals postmarked after 60 days from the date of USAC's response to your appeal will be automatically dismissed. The FCC rules governing the appeals process (Part 54 of Title 47 of the Code of Federal Regulations 54.719 – 54.725) are available on the FCC web site (www.fcc.gov).

Please be sure to refer to CC Docket No. 96-45 on all communication with the FCC. The appeal must also provide your company's name and Filer ID, plus necessary contact information, including the name, address, telephone number, fax number, and e-mail address of the person filing the appeal. Unless the appeal is by ECFS, please include a copy of the decision at issue.

Appeals submitted via the United States Postal Service, should be sent to the address below (For security purposes, hand-delivered or messenger-delivered documents will not be accepted at this Washington, DC address):

Federal Communications Commission
Office of the Secretary
445 – 12th Street, SW
Room TW-A325
Washington, DC 20554

Documents sent by hand-delivery or messenger should be sent to the following address:

Federal Communications Commission
Office of the Secretary
9300 East Hampton Drive
Capitol Heights, MD 20743
(8:00 A.M. – 5:30 P.M. ET)

Appeals may also be submitted to the FCC electronically, either by the Electronic Comment Filing System (ECFS) or by fax. The FCC recommends filing with the ECFS to ensure timely filing. Instructions for using ECFS can be found on the ECFS page of the FCC web site. Appeals to the FCC filed by fax must be faxed to 202-418-0187. Electronic appeals will be considered filed on a business day if they are received at any time before 12:00 A.M. (midnight), Eastern Standard Time. Fax transmissions will be considered filed on a business day if the complete transmission is received at any time before 12:00 A.M.

If you have questions or concerns regarding this letter, please contact USAC Customer Service at (888) 641-8722 Option 1, Option 2.

Sincerely,

USAC



January 13, 2009

Attn: Brendan Brader
Via Talk, LLC.
5 Corporate Drive
Clifton Park, NY 12065

Form 499 Filer ID: 827048

RE: November 2007 FCC Form 499-Q Revision Rejection

Federal Communications Commission (FCC) regulations require carriers to file an FCC Form 499-A annually and an FCC Form 499-Q quarterly and require the Universal Service Administrative Company (USAC) to bill contributors based on reported revenues. See generally 47 C.F.R. Part 54. The November 2007 FCC Form 499-Q was due Thursday, November 01, 2007, with revisions due by Saturday, December 15, 2007 (45 days later). This 45 day form revision window is clearly noted in the instructions for the FCC Form 499 Q, is discussed in a document entitled "Helpful Hints" that was included with the form, and is posted on USAC's website www.universalservice.org. In addition, questions concerning forms and revisions can be addressed to USAC via email at Form499@universalservice.org.

Because USAC received the November 2007 FCC Form 499-Q submitted by the above-referenced Form 499 Filer ID 827048 Via Talk, LLC. after the due date and outside of the 45-day revision window, the form was untimely and will not be processed.

If this submission was intended to revise revenue reported on a previously filed original Form 499-Q, please note USAC has relied upon the revenue previously projected by you for the purposes of calculating your universal service charges for January, February and March 2008. If you failed to timely file an original Form 499-Q, please note USAC has relied on revenue previously reported by you for the purpose of calculating your universal service charges for January, February and March 2008.

When a carrier fails to file an FCC Form 499 by the due date, in order to calculate universal service charges for the relevant period, FCC regulations require USAC to estimate that carrier's revenue based upon previously reported revenue information.

Please note that although you missed the revision window for submission of the Form 499-Q, the annual/quarterly (A/Q) true-up will provide a remedy. USAC's 2009 A/Q true-up will reconcile and revise contributor's account accordingly. The 2009 Form 499 A, reporting annual 2008 revenue, has a due date of April 1, 2009. Upon receipt of contributor's 2009 Form 499-A, USAC will perform the A/Q true-up and post appropriate credits or adjustments to your account.

If you wish to appeal this decision with USAC, your appeal must be postmarked no later than 60 days after the date of USAC's rejection letter. Appeals postmarked after 60 days from the date of this letter will be automatically dismissed.

In the event that you choose to appeal the decision, you should follow these guidelines:

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- Be sure to refer to CC Docket No. 96-45 on all communication with the FCC.
- The appeal must identify the "Legal Reporting Name" and "Filer 499 ID".
- Provide necessary contact information. Please list the name, address, telephone number, fax number, and e-mail address (if available) of the person who can most readily discuss this appeal with USAC.
- Explain the appeal to the USAC. Please provide documentation to support your appeal.

- Attach a photocopy of this Revised Form 499-Q Rejection decision that you are appealing.
- Mail your letter to:
Letter of Appeal
USAC
2000 L Street, NW, Suite 200
Washington, DC 20036
- Appeals submitted by fax, telephone call, and e-mail will not be processed.

The response will indicate whether USAC:

- Agrees with your letter of appeal, and approves an outcome that is different from the Revised Form 499-Q Rejection Letter; or
- Disagrees with your letter of appeal, and the reasons therefore.

If you disagree with USAC's response to your "letter of appeal," you may file an appeal with the FCC within 60 days of the date USAC issued its decision in response to your "Letter of Appeal." Again, please note your appeal must be postmarked no later than 60 days after the date of the Appeal Decision. Appeals postmarked after 60 days from the date of USAC's response to your appeal will be automatically dismissed. The FCC rules governing the appeals process (Part 54 of Title 47 of the Code of Federal Regulations 54.719 – 54.725) are available on the FCC web site (www.fcc.gov).

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If you have questions or concerns regarding this letter, please contact USAC Customer Service at (888) 641-8722 Option 1, Option 2.

Sincerely,

USAC



January 13, 2009

Attn: Brendan Brader
Via Talk, LLC.
5 Corporate Drive
Clifton Park, NY 12065

Form 499 Filer ID: 827048

RE: May 2008 FCC Form 499-Q Revision Rejection

Federal Communications Commission (FCC) regulations require carriers to file an FCC Form 499-A annually and an FCC Form 499-Q quarterly and require the Universal Service Administrative Company (USAC) to bill contributors based on reported revenues. See generally 47 C.F.R. Part 54. The May 2008 FCC Form 499-Q was due, with revisions due by (45 days later). This 45 day form revision window is clearly noted in the instructions for the FCC Form 499-Q, is discussed in a document entitled "Helpful Hints" that was included with the form, and is posted on USAC's website www.universalservice.org. In addition, questions concerning forms and revisions can be addressed to USAC via email at Form499@universalservice.org.

Because USAC received the May 2008 FCC Form 499-Q submitted by the above-referenced Form 499 Filer ID 827048 Via Talk, LLC. after the due date and outside of the 45-day revision window, the form was untimely and will not be processed.

If this submission was intended to revise revenue reported on a previously filed original Form 499-Q, please note USAC has relied upon the revenue previously projected by you for the purposes of calculating your universal service charges for July, August and September 2008. If you failed to timely file an original Form 499-Q, please note USAC has relied on revenue previously reported by you for the purpose of calculating your universal service charges for July, August and September 2008.

When a carrier fails to file an FCC Form 499 by the due date, in order to calculate universal service charges for the relevant period, FCC regulations require USAC to estimate that carrier's revenue based upon previously reported revenue information.

Please note that although you missed the revision window for submission of the Form 499-Q, the annual/quarterly (A/Q) true-up will provide a remedy. USAC's 2009 A/Q true-up will reconcile and revise contributor's account accordingly. The 2009 Form 499 A, reporting annual 2008 revenue, has a due date of April 1, 2009. Upon receipt of contributor's 2009 Form 499-A, USAC will perform the A/Q true-up and post appropriate credits or adjustments to your account.

If you wish to appeal this decision with USAC, your appeal must be postmarked no later than 60 days after the date of USAC's rejection letter. Appeals postmarked after 60 days from the date of this letter will be automatically dismissed.

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- Explain the appeal to the USAC. Please provide documentation to support your appeal.

2000 L Street, N.W., Suite 200, Washington, DC 20036 Voice (888) 641-8722 Option 2, Option 1 Fax (202) 776-0080
Visit us online at: <http://www.universalservice.org>

- Attach a photocopy of this Revised Form 499-Q Rejection decision that you are appealing.
- Mail your letter to:
Letter of Appeal
USAC
2000 L Street, NW, Suite 200
Washington, DC 20036
- Appeals submitted by fax, telephone call, and e-mail will not be processed.

The response will indicate whether USAC:

- Agrees with your letter of appeal, and approves an outcome that is different from the Revised Form 499-Q Rejection Letter; or
- Disagrees with your letter of appeal, and the reasons therefore.

If you disagree with USAC's response to your "letter of appeal," you may file an appeal with the FCC within 60 days of the date USAC issued its decision in response to your "Letter of Appeal." Again, please note your appeal must be postmarked no later than 60 days after the date of the Appeal Decision. Appeals postmarked after 60 days from the date of USAC's response to your appeal will be automatically dismissed. The FCC rules governing the appeals process (Part 54 of Title 47 of the Code of Federal Regulations 54.719 – 54.725) are available on the FCC web site (www.fcc.gov).

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Washington, DC 20554

Documents sent by hand-delivery or messenger should be sent to the following address:

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9300 East Hampton Drive
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If you have questions or concerns regarding this letter, please contact USAC Customer Service at (888) 641-8722 Option 1, Option 2.

Sincerely,

USAC

2000 L Street, N.W., Suite 200, Washington, DC 20036 Voice (888) 641-8722 Option 2, Option 1 Fax (202) 776-0080
Visit us online at: <http://www.universalservice.org>



April 22, 2009

Letter of Appeal
USAC
2000 L Street, N.W., Suite 200
Washington, D.C. 20036

Re: Supplement to Letter of Appeal dated January 27, 2009 (the "Letter")

Legal Reporting Name: Via Talk, LLC (the "Company")
FCC Form 499 Filer ID – 827048
CC Docket No. 96-45

Dear Sir or Madam:

On January 27, 2009, the Company wrote the Letter in response to Universal Service Administrative Company's ("USAC") November 2007 FCC Revised Form 499-Q Revision Rejection, USAC's February 2008 FCC Revised Form 499-Q Revision Rejection, and USAC's May 2008 FCC Revised Form 499-Q Revision Rejection. A copy of the Letter (without exhibits) is attached as Exhibit "A."

As set forth in the Letter, when it became clear that the figures on the Company's FCC Forms 499-Q for November 2007, February 2008, and May 2008 were incorrect, they were revised to ensure proper reporting. We thereafter derived our USF contributions from these revised figures. We recognize that the Company's quarterly revenues for these periods are subject to a "true up" based on its 2009 FCC Form 499-A. Even assuming this "true up" confirms the amounts in the revised forms, it is our understanding that any interest and/or late fees that accrued based on the prior, incorrect figures will remain. Given the circumstances mentioned in the Letter and in all prior and subsequent correspondence on the matter, the Company requests that any interest and/or late fees associated with prior quarterly filings be forgiven. Again, we point out that none of the filing mistakes were made in bad faith, none of them have caused any material harm to third parties, and the Company has been paying and will continue to do so as we resolve our USF contribution issues.

The following may be contacted to discuss any matter related to the Company:

Richard E. Honen, Esq.
Phillips Lytle LLP
Omni Plaza
30 South Pearl Street
Albany, New York 12207
Tel. No. (518) 472-1224
Fax No. (518) 472-1227
Email: Rhonen@phillipslytle.com

We appreciate your time and attention to this matter and look forward to hearing from you at your earliest convenience.

This is forwarded without waiver or prejudice and with full reservation of all the Company's rights.

Respectfully,



Brendan A. Erader

Enclosures

CC: USAC
2000 L Street, N.W., Suite 200
Washington, D.C. 20036
ATTN: Billing Department

USAC
2000 L Street, N.W., Suite 200
Washington, D.C. 20036
ATTN: Michael Lawrence, Collections Manager

USAC
2000 L Street, N.W., Suite 200
Washington, D.C. 20036
ATTN: Theron Dawson, Senior Financial Analyst

USAC
2000 L Street, N.W., Suite 200
Washington, D.C. 20036
ATTN: Michelle Garber, Director of Financial Operations

Federal Communications Commission
P.O. Box 979088
St. Louis, Missouri 63197-9000

Federal Communications Commission
445 12th Street SW
Washington, D.C. 20554

Exhibit A



January 27, 2009

Letter of Appeal
USAC
2000 L Street, N.W., Suite 200
Washington, D.C. 20036

Re: Legal Reporting Name: Via Talk, LLC (the "Company")
FCC Form 499 Filer ID – 827048
CC Docket No. 96-45

Dear Sir or Madam:

We are in receipt of, and this is a response to, the following:

1. Universal Service Administrative Company's ("USAC") November 2007 FCC Revised Form 499-Q Revision Rejection dated January 13, 2009 (the "November Rejection");
2. USAC's February 2008 FCC Revised Form 499-Q Revision Rejection dated January 13, 2009 (the "February Rejection"); and,
3. USAC's May 2008 FCC Revised Form 499-Q Revision Rejection dated January 13, 2009 (the "May Rejection," together with the November Rejection and the February Rejection, the "Rejections").

I. BACKGROUND

On January 21, 2009, the Company responded to USAC's Revised Form 499-A Rejection Decision dated December 16, 2008, the Federal Communication Commissions' Notice of Debt Transfer dated December 24, 2008, bearing FRN: 0017509456 and Bill No. 09US001525, and USAC's Final Notice of Dismissal of Request for Federal Universal Service Fund ("USF") Contribution Payment Extension Plan Request dated December 30, 2008 (the "Response"). A copy of the Response is attached as Exhibit "A," and for the purpose of brevity, is incorporated herein by reference.

As set forth in the Response, the Company was unclear of its filing obligations until March 31, 2008, and we acted promptly thereafter to complete all required filings. Unfortunately, all original FCC Forms 499-A and 499-Q completed by the Company were wrong and produced inflated figures. When these inaccurate projections were then used by USAC to determine the Company's assessments, they generated subsequent, estimated payments that were similarly inaccurate and substantially greater than the Company could manage.

As we gained a greater understanding of the Company's filing requirements, in October 2008 we purchased software developed by BillSoft—a compliance service widely used by companies in this and like industries—to ensure that the proper fees are passed on to our customers and to help us accurately determine the amounts owed to the USF. The BillSoft software showed us how significantly overstated our initial FCC Forms 499-A and 499-Q filings were, and we used BillSoft to re-calculate the Company's FCC obligations based on actual, accurate data and proper formulae and filed the following revised FCC Forms: (1) On December 9, 2008, the Company filed its revised 2007 and 2008 FCC Forms 499-A; and, (2) on December 11, 2008, the Company filed its revised November 2007, February 2008, May 2008 (also previously revised on May 11, 2008), August 2008 (also previously revised on August 1, 2008), and November 2008 FCC Forms 499-Q. At the time we filed these revised forms, we requested that USAC accept them as timely and in place of their predecessor submissions.

II. THE REJECTIONS

The Rejections—copies of which are attached as Exhibit "B"—disallowed the Company's Revised FCC Forms 499-Q for November 2007, February 2008, and May 2008 because said revised forms were not filed within forty-five (45) days from the date the original filings were due. As stated above and in the Response, the Company was unclear of its filing requirements until March 31, 2008, and therefore could not have timely filed a FCC Form 499-Q for November 2007 and February 2008. We did, however, timely file a FCC Form 499-Q for May 2008. As it became clear that the figures on the FCC Forms 499-Q for November 2007, February 2008, and May 2008 were incorrect, they were revised to ensure proper reporting.

Accordingly, for all the reasons set forth herein and in the Response, we respectfully request that the Rejections be reconsidered and the Company's Revised FCC Forms 499-Q for November 2007, February 2008, and May 2008 be accepted at this time.

The following may be contacted to discuss the Rejections and any other matter related to the Company:

Richard E. Honen, Esq.
Phillips Lytle LLP
Omni Plaza
30 South Pearl Street
Albany, New York 12207
Tel. No. (518) 472-1224
Fax No. (518) 472-1227
Email: Rhonen@phillipslytle.com

We appreciate your time and attention to this matter and look forward to hearing from you at your earliest convenience.

This is forwarded without waiver or prejudice and with full reservation of all the Company's rights.

Respectfully,



Brendan A. Brader

Enclosures

CC: USAC
2000 L Street, N.W., Suite 200
Washington, D.C. 20036
ATTN: Billing Department (without enclosures)

USAC
2000 L Street, N.W., Suite 200
Washington, D.C. 20036
ATTN: Michael Lawrence, Collections Manager (without enclosures)

USAC
2000 L Street, N.W., Suite 200
Washington, D.C. 20036
ATTN: Theron Dawson, Senior Financial Analyst (without enclosures)

USAC
2000 L Street, N.W., Suite 200
Washington, D.C. 20036
ATTN: Michele Garber, Director of Financial Operations (without enclosures)

Federal Communications Commission
P.O. Box 979088
St. Louis, Missouri 63197-9000 (without enclosures)

Federal Communications Commission
445 12th Street SW
Washington, D.C. 20554 (without enclosures)