

THE
COMPLIANCE
GROUP

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February 10, 2011

Mariene H. Dortch, Secretary
Federal Communications Commission
Office of the Secretary
445 12th Street, S.W.
Washington, DC 20554

Re: **VOIPCARDS LLC**
CPNI Certification Pursuant to 47 C.F.R. §64.2009(e)
EB Docket No. 06-36

Dear Ms. Dortch:

On behalf of VOIPCARDS LLC ("VOIPCARDS"), enclosed herewith please find the company's Annual Customer Proprietary Network Information Certification ("CPNI Officer Certification") covering 2010.

Should you have any questions regarding this filing, please do not hesitate to contact the undersigned.

Respectfully submitted,

/s/

Christopher A. Canter
On behalf of VOIPCARDS LLC

VOIPCARDS LLC

STATEMENT OF POLICY REGARDING CUSTOMER PROPRIETARY NETWORK INFORMATION

Set forth below is a statement summarizing the policies and procedures of VOIPCARDS LLC ("VOIPCARDS") which ensure adequate compliance with the Federal Communications Commission's ("FCC") CPNI regulations. See 47 C.F.R. §64.2001 et seq. VOIPCARDS provides telecommunications services exclusively on a prepaid basis.

As a prepaid services provider, the company does not have access to CPNI. Prepaid services customers do not "subscribe" to the services of VOIPCARDS in the same manner as customers of non-prepaid service providers; rather, these customers decide for themselves if they will use the company's services. These customers do not receive bills from VOIPCARDS. VOIPCARDS does not have information concerning the quantity, technical configuration, type, destination, location, or amount of use of telecommunications services which can be associated with any individual customer. Indeed, because the company's prepaid services may lawfully be utilized by any authorized user of the purchaser, VOIPCARDS has no means of identifying the particular individual which has placed any particular call.

Nevertheless, VOIPCARDS has adopted a confidentiality policy that addresses proper handling, use and storage of CPNI and, furthermore, the company has informed its employees of the company's CPNI compliance policy. VOIPCARDS does not release or distribute CPNI to unauthorized individuals; neither does VOIPCARDS use CPNI in violation of Section 64.2001 et seq. of the FCC's Rules.

To the extent Call Detail Records ("CDRs") exist, they are not associated with any individually identifiable customer and do not constitute CPNI. To the extent that such CDR information exists in paper, removable magnetic or optical form, it is maintained by VOIPCARDS in a secure location which is not accessible by employees of VOIPCARDS without going through the company's established security procedures. When such information is maintained on a computer, the computer and/or the individual file is password protected.

As noted above, VOIPCARDS does not maintain CPNI in any manner which would give rise to the unauthorized disclosure of confidential information. Even in cases dealing with the limited information which is necessary to facilitate customer purchases of prepaid telecommunications services, VOIPCARDS takes steps prior to providing any requested information to assure itself that the individual making the request is authorized to obtain it.

Moreover, any call detail information obtained by VOIPCARDS is not made available to end-user customers or third parties over the telephone, online, or in retail stores. However, such information may be disclosed: (a) in response to a proper subpoena, court order or other judicial process; or (b) to the transmitting or receiving carriers for billing-relating purposes. In the event of unauthorized CPNI access, VOIPCARDS will notify the requisite law enforcement agencies, and the customer when possible.

VOIPCARDS did not have any breach of its call detail records during the past year, nor has the company received any customer complaints in the past year concerning the unauthorized release of or access to CPNI. Because VOIPCARDS does not have any presubscribed customers, and does not know the identity of end-users whose traffic is routed through VOIPCARDS, it cannot notify those end-user customers directly if a breach occurs. However, VOIPCARDS has processes and procedures in place to maintain records of any security breaches and to notify affected carriers and law enforcement of such breaches. Finally, the company has no information, other than publicly reported information regarding the processes that pretexters or data brokers are using to attempt to access CPNI.

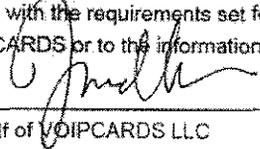
VOIPCARDS LLC

**Annual CPNI Certification
47 C.F.R. §64.2009(e)
EB Docket No. 06-36**

COMPANY NAME: VOIPCARDS LLC
FILER ID: 828312
OFFICER: Farid Kherani
TITLE:

I, Farid Kherani, hereby certify that I am an officer of VOIPCARDS LLC ("VOIPCARDS") and that I am authorized to make this certification on behalf of VOIPCARDS. I have personal knowledge that VOIPCARDS has established operating procedures that are adequate to ensure compliance with the Commission's rules governing Customer Proprietary Network Information ("CPNI"), to the extent that such rules apply to VOIPCARDS or to any of the information obtained by VOIPCARDS. See 47 C.F.R. §64.2001 et seq.

Attached to this certification is an accompanying statement explaining the procedures VOIPCARDS employs to ensure that it complies with the requirements set forth in §64.2001 et seq. of the Commission's rules, to the extent that such requirements apply to VOIPCARDS or to the information obtained by VOIPCARDS.

Signed: 
On behalf of VOIPCARDS LLC

Date: 02 - 11 - 11