

PREPAID MASTER SERVICES AGREEMENT

This Master Services Agreement ("Agreement") is entered as of the ____ of ____ 2013 (Effective Date) by and between BARR TELL USA, INC., ("BARR TELL"), a New York corporation, with its principal office at located at 218 East Park Ave. , Suite 522, Long B, NY 11561; and _____(Buyer), a _____ corporation, with its principal office at _____. Hereinafter, BARR TELL and _____ may be referred to collectively as "Parties", and each individually as a "Party", and sometimes referred to individually as a "Selling Party" or "Buying Party".

RECITALS

WHEREAS, The Parties desire to purchase and/or provide Services as set forth in this Agreement from/to each other for their own use and/or for resale to their customers, pursuant to the terms and conditions set forth in this Agreement.

NOW, THEREFORE, The Parties convene and agree with each other as follows:

1. DEFINITIONS.

Initialed and/or-Capitalized terms in this Agreement shall have the meanings ascribed to them as defined in Appendix A, hereto, "Definitions" or where not defined herein as otherwise generally understood within the telecommunications industry.

2. SERVICES AND RELATIONSHIP TO OTHER DOCUMENTS.

This Agreement contains the general terms and conditions governing the provision by Selling Party of Services to Buying Party (such services being collectively referred to as the "Services" and individually as a "Service"). Each individual Service ordered by Buying Party from time to time shall be governed by this Agreement.

2.1 Individual Annexes executed by Buying Party, and accepted by Selling Party shall detail the specific Services ordered by Buying Party and Buying Party's requirements for each Service.

2.2 Buying Party accepts that Selling Party shall provide Services under this Agreement directly if it is legally and duly authorized to do so in the country where the Service required will be provided. Otherwise the Selling Party shall render it through a legally and duly authorized operator established in such country.

2.3 Other Terms and Conditions specific to the Service (the "Specific Service Terms and Conditions") shall be contained in those Annexes.

2.4 In the event of a conflict between or among terms and conditions in documents pertaining to a specific Service for Buying Party, The annex of Terms and Conditions of Service shall prevail.

3. TERM.

This Agreement will be effective as of the Effective Date and for a period of 1 (one) year thereafter ("Initial Agreement Term"), and shall continue in effect until all Services provided hereunder are terminated or until it is terminated as permitted under this Agreement. At the end of the Initial Agreement Term, the Agreement Term shall automatically renew in a monthly basis until terminated as established hereunder. In case of termination of the Agreement, it shall remain in effect with respect to Services ordered prior to its termination, until the termination date of such specific Service pursuant to the Specific Service Terms and Conditions for that Service. Either Party may cancel this Agreement at any time without penalty by providing written Notice to the other Party 30 days in advance of cancellation. Canceling this Agreement does not discharge the Buyer from any past Invoices that are unpaid and/or outstanding. See also Paragraph 7.

4. CHARGES, PAYMENT TERMS & TAXES.

4.1 Charges for a Service shall be as specified in the Specific Service Terms and Conditions for that Service. Buying Party shall pay for the Services rendered by Selling Party at the rates and charges set out in each applicable Appendix, plus any applicable taxes (if any), not including the Selling Party's income taxes, for which Buying Party has not provided an exemption certificate. Each Party shall bear paying their own taxes individually unless directly billed by the Selling Party.

4.2 If the Buying Party is or was required by law to make any deduction or withholding from any payment due hereunder to Selling Party, then, notwithstanding anything in this Agreement to the contrary, the gross amount payable by the Buying Party to Selling Party will be increased so that, after any such deduction or withholding, the net amount received by Selling Party will not be less than the amount that Selling Party would have received had such deduction or withholding not been made.

4.3 Any condition of acceptance by Selling Party of an order placed by Buying Party, including, without limitation, a requirement for the payment of a deposit, provision of bank or other guarantee, or provision of a letter of credit, shall be specified in the relevant Specific Service Terms and Conditions for that Service.

4.4 Billing for the applicable charges shall be in US Dollars and/or as specified on the Specific Service Terms and Conditions for that Service.

4.5 Unless otherwise specified in the Specific Service Terms and Conditions for a specific Service, the Parties hereby acknowledge that charges for the provision of their respective services shall be billed on a prepaid basis for the Seller to successfully terminate the Buyer's Voice Traffic. The Parties further acknowledge that the payment(s) for such services is/are due and payable in United States legal currency, and will begin when the Buyer makes the first prepayment and it is confirmed. The Buyer will then have the ability to terminate his voice traffic at the specified Rates that are part of this Agreement as set out in the **APPENDIX C**. The cost of the Buyer's traffic will be debited from this positive cash balance until such time as the balance is exhausted. However, as a safety feature there will also be a small threshold or temporary credit not to exceed a maximum of \$500.00 when this prepaid amount is approaching a Zero balance. The Buyer shall then have a maximum of three (3) days following the activation of this threshold to replenish their account with another positive cash infusion. This prepayment or replenishment amount shall not have any minimum commitment amount required, but must always include any outstanding amounts owed that remain from credit issued from within

the threshold or Temporary Short Term Credit. Since there this threshold amount exists and is separate from the Prepayment, if the Buyer chooses not to continue sending traffic once he has exhausted his prior prepaid amount he must pay the due amount on this small temporary credit line within a three (3) period after the credit has been issued. Failure to do so will result in an additional penalty and a change in conditions of payment terms going forward.

All Payments shall be paid via "immediately available funds" either by wire transfer directly to the Seller's bank account as specified in this Agreement in **APPENDIX B**. Alternatively, payments and/or prepayments may also be made by a Direct Cash Deposit into the Seller's Account. Credit will be applied to the Buyer's Account when a scanned copy of the bank deposit receipt is faxed or emailed to the CFO of the Seller. See **APPENDIX B** for details.

4.5.1 During the Term of the Agreement, the Parties reserve the right, upon mutual written agreement, to modify the rates. The new tariffs for the Services are deemed changed and take into effect: Five (5) day from written notice in case of increases; and immediately if is a decrease.

4.5.2 The duration of a completed call for billing of the Service shall be measured in one (1) seconds increments with a one (1) second minimum charge per call, with the exception of calls to Mexico which shall be billed in sixty (60) second increments with minimum of sixty (60) seconds for a completed call.

4.6 Should Buying Party reasonably dispute an invoiced amount, Buying Party shall notify Selling Party of the amount in dispute in writing no later than fifteen (15) days from the date of the invoice. The Parties will thereafter endeavor in good faith to resolve the dispute prior to the next invoice is sent, which will be adjusted accordingly. If this is not possible, Selling Party will send the next invoice and billing will continue normally for the services rendered as set forth in this Agreement and its Attachments. Additionally, if the dispute can not be resolved between the Parties, the matter will be submitted to the dispute resolution procedure set forth in Section 22 of this Agreement. When the dispute is resolved, adjustments will be made in the next invoice, if any, from the date of such resolution. Invoiced amounts not disputed within fifteen (15) days shall be conclusively deemed undisputed and accepted by Buying Party.

4.7 Buying Party shall be responsible for reasonable attorney's fees and other costs of collection, if any, incurred by Selling Party in the event Selling Party initiates litigation against Buying Party to collect invoiced amounts or for any other reason, unless Buying Party prevails in such litigation by order or judgment.

4.8 Buying Party shall be responsible to pay any other regulatory surcharges which Selling Party is required, or permitted, to invoice to Buying Party in connection with any Service, including, without limitation, permanent or temporary surcharges to meet government obligations, governmental fees or assessments (including surcharges and fees established or caused by government, by a support or subsidy program administrator or by Selling Party intended to address costs of governmental programs), and in addition any program-related costs or administrative cost requirements of Selling Party (together, "Governmental Program Charges"). Failure to identify such surcharge(s) shall not relieve Buying Party from responsibility for payment of any such surcharge.

4.9 Each Party shall be entitled, in its sole discretion, to offset any amounts owed by the other to it pursuant to this Agreement or any other agreement between the Parties or their affiliates against any amounts payable by such Party to the other pursuant to existing netting procedures agreed by the Parties.

5. CO-LOCATION OF BUYING PARTY EQUIPMENT

Should Buying Party request co-location of its equipment on Selling Party premises for use in connection with Service to be provided under this Agreement, and if Selling Party, in its absolute discretion, agrees to such co-location, Buying Party and Selling Party shall execute Specific Service Terms and Conditions for the Service, which shall be annexed to this Agreement as an Appendix.

6. BUYING PARTY RESPONSIBILITIES

In addition to its responsibility to pay for Services, Buying Party shall fulfill the following responsibilities:

6.1 Use a Service only for the purposes for which it is designed and provided. Buying Party shall be financially responsible for any fraudulent use of a Service. Buying Party is responsible for payment of all charges incurred in connection with Services furnished to or through any of Buying Party's numbers, network addresses and authorization codes.

6.2 Buying Party is solely responsible for the following: (a) content of information and communications transmitted using the Services, and (b) use and publication of communications and/or information using the Services. Buying Party understands and agrees that Selling Party is only an intermediary for the transmission of Buying Party and third party information, that Selling Party plays a passive role as a conduit of information for Buying Party and third parties. Buying Party agrees to defend, indemnify and hold harmless Selling Party, its officers, employees, affiliates, and their agents and subcontractors, from and against any and all losses, costs, damages, expenses, claims and demands, including but not limited to copyright infringement and all manner of intellectual property claims, defamation claims, claims of publication of obscene, indecent, offensive, racist, unreasonably violent, threatening, intimidating or harassing material, and claims of infringement of data protection legislation, based upon (a) the content of any information transmitted by the Buying Party or by any Buying Party of Buying Party, or (b) the use and/or publication of any and all communications or information transmitted by the Buying Party or by any Buying Party of Buying Party, or (c) the use of the Service by the Buying Party.

6.3 Buying Party warrants that it shall obtain all required licenses and permits, and shall comply with any laws, directives, regulations and conventions, and with any public policy related laws, which may be applicable to the use of the Services by it and/or by third parties (such as privacy laws and laws relating to defamation, libel and decency with respect to the content of the communications transmitted using the Services).

7. TERMINATION AND TERMINATION CHARGES.

7.1 Either Buying Party or Selling Party shall be entitled to terminate this Agreement, and/or any specific Service or Services ordered pursuant to this Agreement, upon thirty

(30) days' written notice without penalty. In case of termination of the Agreement, it shall remain in effect with respect to Services ordered prior to its termination, until the termination date of such specific Service pursuant to the Specific Terms and Conditions for such Service have been met. The aforementioned condition shall not apply in case of termination due to Buying Party's default or, in which case all the Services shall be terminated according to the following events: (a) A material breach of this Agreement after notice thereof and failure of the breaching Party to cure such breach within: (i) seven (7) days of receipt of written notice where the breach involves a failure to pay undisputed amounts when due or provide requested security, (ii) thirty (30) days of receipt of written notice for all other breaches.

7.2 In the event of any termination of this Agreement, or any Service provided hereunder, for any reason, Buying Party shall remain liable to Selling Party for payment for any Services provided through and including the date of termination. Termination charges applicable in case of anticipated termination of certain Services, shall be applicable pursuant to the Specific Terms and Conditions for such Services.

7.3 Any provision of this Agreement which by its context is intended to apply after termination of this Agreement shall survive its termination.

8. RESALE AND THIRD PARTY USE.

8.1 Resale and third party use of a Service for the purpose for which it was designed and provided is not prohibited by this Agreement, provided, (a) Buying Party should obtain previous written authorization from Selling Party to resell Services (b) Buying Party shall have obtained all requisite approvals or authorizations to resell from governments or regulators in the jurisdictions where Buying Party resells, (c) Selling Party's performance obligations under this Agreement shall be solely to Buying Party, and not to any third party, and (d) Buying Party agrees that third parties to whom services are resold shall be informed by instruction, agreement or other appropriate manner that they shall not publish or use any advertising, sales promotions, press releases or other publicity which uses the name, logo, trademarks or service marks of the Selling Party without the prior written approval of the Selling Party.

8.2 Buying Party agrees to indemnify, defend, and hold Selling Party harmless against and from all liabilities and costs (including reasonable legal fees) arising from any and all claims by any third party or customers of Buying Party in connection with a Service (including, without limitation, any claims regarding content transmitted using a Service or violation of data protection legislation), regardless of the form of action, whether in contract, tort, warranty, or strict liability, provided Buying Party shall have no obligation to indemnify and defend Selling Party against claims for damages for bodily injury or death caused by Selling Party's negligence.

9. LICENSE, PATENT AND COPYRIGHT.

9.1 Selling Party hereby grants to Buying Party a personal, non-exclusive, non-transferable license during the term of this Agreement or the applicable Appendix or Order Form to use, in object code form, all software and related documentation owned by Selling Party ("Licensed Material") which may be furnished to Buying Party under this Agreement, and for use only with the Service ordered. Any Licensed Material furnished to Buying Party under this Agreement shall not be reproduced or

copied in whole or in part, and shall be returned to Selling Party at the conclusion of the term (or earlier termination) of this Agreement or the applicable Appendix or Order Form. No additional rights whatsoever are granted by this Agreement with respect to the patented inventions or other intellectual property of Selling Party.

9.2 In the event Buying Party notifies Selling Party of any claim or suit against Buying Party alleging that a Service infringes any copyright, patent, trademark or trade secret in the jurisdictions where the Service is provided to Buying Party, Selling Party shall have the option (a) to defend or settle, at its own expense, such claim or suit (including by assertion on Buying Party's behalf of any license, right to use, or indemnity granted to Selling Party), (b) to procure a license sufficient to continue offering the Service (including Buying Party's use thereof), or (c) to terminate this Agreement, and will also pay all costs and damages that by final judgment may be assessed by a court of competent jurisdiction against Buying Party due to such infringement. Selling Party's obligations hereunder are expressly conditioned upon the action not arising from Buying Party's or third party's modification of a Service, or from Selling Party's adherence to Buying Party's instructions, or from infringing items of Buying Party's or third party's origin, design or selection, or to the extent the action is based upon the operation, combination or use of a Service, without Selling Party's prior written consent, with products or services provided by Buying Party or third parties.

10. WARRANTY AND LIMITATION OF LIABILITY.

10.1 WARRANTY AND DISCLAIMER. SELLING PARTY WARRANTS THAT THE SERVICES PROVIDED BY IT HEREUNDER WILL BE CONSISTENT WITH COMMON CARRIER INDUSTRY STANDARDS, GOVERNMENT REGULATIONS, SOUND BUSINESS PRACTICES, AND THE MINIMUM STANDARDS AND PERFORMANCE SPECIFICATIONS THAT MAY BE INCLUDED IN AN APPENDIX TO THIS AGREEMENT. SELLING PARTY MAKES NO OTHER WARRANTY OR GUARANTEE REGARDING THE SERVICES PROVIDED HEREUNDER, EXPRESS OR IMPLIED, UNDER THIS AGREEMENT OR OTHERWISE, AND SELLING PARTY EXPRESSLY DISCLAIMS ALL OTHER WARRANTIES OR CONDITIONS, EXPRESS OR IMPLIED, INCLUDING, BUT NOT LIMITED TO ANY IMPLIED WARRANTIES OR CONDITIONS OF MERCHANTABILITY, SATISFACTORY QUALITY, AND/OR FITNESS FOR A PARTICULAR PURPOSE.

10.2 LIMITATION OF LIABILITY. SUBJECT TO THE CONDITIONS STATED BELOW EACH PARTY SHALL DEFEND AND INDEMNIFY THE OTHER PARTY AND ITS AFFILIATES, DIRECTORS, OFFICERS, EMPLOYEES, AND AGENTS FROM ANY AND ALL CLAIMS, TAXES, PENALTIES, INTEREST, EXPENSES, DAMAGES, LAWSUITS, OR OTHER LIABILITIES (INCLUDING, WITHOUT LIMITATION, REASONABLE ATTORNEY FEES AND COURT COSTS) RELATING TO OR ARISING OUT OF (I) ACTS OR OMISSIONS IN THE OPERATION OF ITS BUSINESS, AND (II) ITS BREACH OF THIS AGREEMENT.

EXCEPT IN THE CASE OF SERVICES FOR WHICH SELLING PARTY OFFERS SERVICE LEVEL AGREEMENT CREDIT, NEITHER SELLING PARTY NOR ITS AFFILIATES SHALL BE LIABLE TO THE BUYING PARTY OR ITS AFFILIATES FOR ANY LOSS OR DAMAGE, WHETHER DIRECT OR INDIRECT, SUSTAINED BY REASON OF ANY FAILURE IN, OR BREAKDOWN OF, THE TELECOMMUNICATIONS FACILITIES, OR FOR ANY INTERRUPTION OF SERVICES COVERED BY THIS AGREEMENT, NO MATTER WHAT THE CAUSE OF SUCH FAILURE, BREAKDOWN, OR INTERRUPTION, OR HOW LONG IT SHALL LAST.

IN THE CASE OF SERVICES FOR WHICH SELLING PARTY OFFERS SERVICE LEVEL AGREEMENT CREDIT, SUCH CREDIT SHALL BE THE SOLE AND EXCLUSIVE REMEDY FOR ANY LOSS OR DAMAGE, WHETHER DIRECT OR INDIRECT, SUSTAINED BY REASON OF ANY FAILURE IN, OR BREAKDOWN OF, THE TELECOMMUNICATIONS FACILITIES, OR FOR ANY INTERRUPTION OF SERVICES COVERED BY THIS AGREEMENT.

10.3 EXCLUSION OF LIABILITY. IN NO CIRCUMSTANCES SHALL SELLING PARTY, ITS AFFILIATES, DIRECTORS, OFFICERS, EMPLOYEES, SUBCONTRACTORS OR AGENTS BE LIABLE FOR ANY OF THE FOLLOWING, EVEN IF INFORMED OF THEIR POSSIBILITY AND REGARDLESS OF THE FORM OF ACTION, WHETHER IN CONTRACT, WARRANTY, STRICT LIABILITY OR TORT, INCLUDING, WITHOUT LIMITATION, NEGLIGENCE OF ANY KIND WHETHER ACTIVE OR PASSIVE: (a) THIRD PARTY CLAIMS AGAINST THE BUYING PARTY FOR DAMAGES, (b) LOSS OF OR DAMAGE TO BUYING PARTY'S OR A THIRD PARTY'S RECORDS OR DATA, OR (c) INDIRECT, INCIDENTAL, CONSEQUENTIAL, RELIANCE, OR SPECIAL LOSS OR DAMAGES OR FOR LOST REVENUES, LOST SAVINGS, LOST BUSINESS OPPORTUNITY, OR LOST PROFITS OF ANY KIND.

10.4 No action or proceeding against Selling Party shall be commenced more than two (2) years after the Service which is the basis for the action or proceeding is rendered, and Buying Party acknowledges that this limitation constitutes an express waiver by it of any rights under any applicable statute of limitations which would otherwise afford additional time.

11. CONFIDENTIALITY.

11.1 Any non-public information or data in written, oral, graphic machine-readable or electronic format) which is exchanged by the Parties (hereinafter, "Information") shall be subject to the confidentiality rules set forth in this Section.

11.2 From the Effective Date until the expiration of two (2) years following the termination of this Agreement, a Party receiving Information ("Recipient") from the other Party (the "Disclosing Party") shall keep confidential and not disclose without the Disclosing Party's consent the Information received, and shall use the same level of care with respect to the Information as the Recipient employs with respect to its own confidential or proprietary information. For purposes of maintaining the confidentiality of this Agreement, both Selling Party and Buying Party shall be Recipients of the Information contained therein.

11.3 If Recipient receives lawful process requesting or requiring it to disclose any Information, Recipient will promptly notify the Disclosing Party in order that the Disclosing Party may seek an appropriate protective order, or consent to the release of the Information.

11.4 A Party shall not be held liable for any errors or omissions in any Information that it furnishes or makes available or for any loss or damage arising out of the other Party's use of any such information.

11.5 Processing and Transfer of Personal Data. The Buying Party agrees that Selling Party (or any Selling Party Affiliate) may process personal data (for example, contact details) provided by the Buying Party in connection with this Agreement (hereinafter, "Buying Party Data") for the purpose of this Agreement and/or for purposes connected with the Service and/or business relationship between the Parties, consistent with applicable law and regulation. The Buying Party confirms that it has obtained all

necessary consents to such processing from the data subjects concerned. Such processing may also include transferring Buying Party Data to other Selling Party Affiliates worldwide and/or its storage in a local or foreign database.

12. FORCE MAJEURE.

Neither party shall be held responsible for any delay or failure in performance of any part of this agreement to the extent such delay or failure is caused by: fire; flood; lightning; explosion; war; strike; embargo; labor dispute; government requirement; civil or military authority; act of god or nature; inability to secure materials or transportation facilities; act or omission of carriers or suppliers (other than the parties themselves); acts or failures to act of any governmental authority; or any other causes beyond its reasonable control, whether or not similar to the foregoing; provided, that Buying Party by reason of such cause shall not be relieved of its obligation to make any required payments that are then due to Selling Party or which may become due from Buying Party's continued use of services. The party experiencing the force majeure event shall inform the other Party about it within forty eight (48) hours after the event to the extent practicable and use reasonable efforts under the circumstances to avoid or remove such causes of nonperformance and shall proceed to perform with reasonable dispatch whenever such causes are removed or cease. Notwithstanding the foregoing, if a force majeure event results in an interruption of the services for more than five (5) consecutive days after the receipt of notice of the event, a party may terminate immediately the affected services.

13. PUBLICITY.

Neither Selling Party nor Buying Party shall publish or use any advertising, sales promotions, press releases or other publicity which uses the name, logo, trademarks or service marks of the other without the prior written approval of the other.

14. GOVERNMENTAL APPROVALS AND REGULATORY CHANGES.

Buying Party acknowledges that each Service provided by Selling Party will be subject to laws and regulatory rules in one or more jurisdictions. Selling Party may cancel or suspend the provision of any Service, or portion thereof, upon reasonable notice to Buying Party if provision of that Service, or any portion or element thereof, is determined to be a violation of any applicable law or regulation or of Selling Party's license in that jurisdiction, or is no longer permitted under any of the same. Selling Party will make reasonable efforts to restore the Service, or to provide under this Agreement a functionally equivalent substitute service that is permitted under any applicable law or regulation or Selling Party's license. Buying Party shall pay for any portion of the cancelled or suspended Service it has used. Any pricing terms for a functionally equivalent substitute service shall be separately negotiated.

15. NO WAIVER.

No term or provision of this Agreement shall be deemed waived, and no breach or default shall be deemed excused unless such waiver or consent shall be in writing and signed by the Party claimed to have waived or consented. No consent by any Party to, or waiver of, a breach or default by the other, whether express or implied, shall constitute a consent to, waiver of, or excuse for any different or subsequent breach or default

16. SEVERABILITY.

If any provision of this Agreement shall be held to be invalid or unenforceable, it shall be severed from this Agreement, and the remaining provisions shall remain in full force and effect and Selling Party and Buying Party shall promptly negotiate a replacement.

17. INDEPENDENT CONTRACTORS.

Under this Agreement, both Selling Party and Buying Party shall be independent contractors, maintaining complete control over their own personnel and operations. Except as expressly set forth herein or in any Attachment, nothing herein shall be deemed to create a partnership between the Parties, nor to make either the agent or legal representative of the other, nor to create any fiduciary relationship between them.

18. NO THIRD PARTY BENEFICIARIES.

This Agreement is not intended to be for the benefit of any third party, is not enforceable by any third party, and shall not confer on any third party any remedy, claim, right of action or other right.

19. ASSIGNMENT AND SUBCONTRACTING.

19.1 This Agreement may not be assigned by either Selling Party or Buying Party without the prior written consent of the other, except that Selling Party may freely assign this Agreement, or any part of this Agreement relating to the provision of Services to a Selling Party Affiliate, and may freely assign its right to receive payments hereunder. Any assignment, transfer or other disposition by any Party which is in violation of this Section shall be null, void and of no force and effect.

19.2 Selling Party, without Buying Party's consent, may subcontract a Service, or a portion thereof, to be provided hereunder; Selling Party shall be liable for the performance of such subcontractors under the terms and conditions of this Agreement.

20. NOTICES.

All notifications, requests, demands and other communications required or permitted under this Agreement ("Notices") shall be in writing. Notices shall be effective on the second day after mailing via internationally recognized courier, including USPS overnight mail, or five (5) days after mailing via registered or certified mail, or on the day of a correctly sent telefax or e-mail. Selling Party and Buying Party may change their address for notice, as shown below, on ten (10) days' written notice.

Notices to BARR TELL shall be addressed to:

Name: Yisrael Spitz

Position: CEO

Phone Number: (212) 226 4420 x 1017

Fax: (212) 812 6405

E-mail: yes@bartell.com

Address:

Barr Tell USA
218 East Park
Suite 522

Long Beach, NY 11561

Notices to (BUYER) shall be addressed to:

Name:

Position:

Phone Number:

Fax:

E-mail:

Address:

21. GOVERNING LAW.

The validity, interpretation and performance of this Agreement shall be governed by the laws of the State of New York, without giving effect to New York's choice of law principles.

22. DISPUTE RESOLUTION.

Any dispute, difference, controversy, or claim arising out of, relating to, or having a connection with this Agreement, including those relating to the formation, validity, existence, interpretation, construction, performance, or termination of this Agreement, or to rights or duties based on tort, contract, or statutory concepts (a "Dispute"), shall be referred to and finally, exclusively, and conclusively resolved by binding arbitration conducted in accordance with the Arbitration Rules of The American Arbitration Association (the "AAA"). The AAA Rules are incorporated by reference.

The number of arbitrators shall be one (1). The arbitrator(s) shall be expert(s) in commercial disputes involving telecommunication issues. The language of the arbitration shall be English, the place of the arbitration shall be New York, NY

Any decision or award of the arbitrator(s) shall be final, conclusive, and binding on the Parties, and judgment may be entered on any award in any court of competent jurisdiction.

The arbitrator(s) shall fix the costs of arbitration, including reasonable legal fees, in their award. The arbitrator(s) may apportion such costs among the Parties if they determine that such apportionment is reasonable, taking into account the circumstances of the case.

The Parties and the arbitrator(s) shall not disclose the existence, content, or results of any arbitration except with the prior written consent of both Parties, provided that each Party may make disclosure on an as-needed basis and upon written notice to the other Party (i) to the extent that such disclosure is required by law, and (ii) to its insurers, attorneys, accountants, and auditors (in which event the restrictions of this paragraph shall apply to such individuals).

23. HEADINGS.

The headings of Sections in this Agreement are for convenience of reference only and are not intended to restrict, affect or influence the interpretation or construction of provisions in a Section.

24. EXECUTION IN COUNTERPARTS.

This Agreement may be executed in counterparts, each of which when executed and delivered shall be deemed an original. All of such counterparts shall constitute one and the same instrument. The Parties agree that signatures transmitted and received via facsimile, scanned or electronic format shall be treated for all purpose of this Agreement as original signature and shall be deemed valid, binding and enforceable by and against both Parties.

25. ENTIRE AGREEMENT AND AMENDMENTS.

This agreement, including appendix a and any other appendices and attachments which are executed by both Parties represents the entire agreement between these parties concerning the general terms and conditions for provision of services from/to each other, and it supersedes all prior agreements, proposals, representations, statements, or understandings, whether written or oral, concerning the general terms and conditions for services. No change, modification or waiver of any of the terms of this agreement shall be binding unless included in a written instrument and signed by both Parties. Attachments shall reference this agreement and, when executed by the Parties and shall become an attachment to this agreement.

26. SERVICE EXPORT

This agreement constitutes a telecommunication service, in which one Party sends voice traffic to the other Party on the condition that the receiving Party accepts this voice traffic for the purpose of terminating it at its intended destination.

IN WITNESS WHEREOF, the Parties, through duly authorized representatives, have hereto executed this Agreement on the Effective Dates below.

SELLER:

BUYER:

BARR TELL USA, INC.

Buyer Co. Name

By: _____

By _____

Name: _____

Name: _____

Title: _____

Title: _____

Date: _____

Date _____

APPENDIX A: DEFINITIONS

"Affiliate" means an entity controlling, controlled by, or under common control with, directly or indirectly, a Party.

"Agreement" means this Master Services Agreement, this Appendix A, and any Attachments to this Agreement entered into by the Parties from time to time.

"Appendix" means this Appendix A for Definitions and the individual Service Appendices described in sub-section 2

"Attachment" is as defined in sub-section 2

"Buying Party" Shall mean the Party obtaining a service or facility from the other Party

"Buying Party Equipment" means equipment owned or otherwise controlled by Buying Party which interfaces with Selling Party NTE on Buying Party premises or is co-located on Selling Party premises pursuant to a co-location Appendix as referenced in Sec.10.

"Effective Date" means, as to this Agreement, the date on which the signature page of this Agreement is signed by both Parties, and, as to any Service under this Agreement, the date on which the Appendix for the specific Service is signed by both Parties.

"Month" means a calendar month;

"Network" or "Selling Party Network" means Selling Party's network and terrestrial connections to Points of Presence as may be offered to Buying Party by Selling Party for carriage of Buying Party's traffic or for other Services under this Agreement.

"Network Terminating Equipment" or "NTE" means equipment, including software, which is owned by Selling Party, or owned by suppliers to Selling Party, and located at Buying Party's site, and which is used to enable the Buying Party to utilize the Services.

"Party" means BUYER, and "Parties" means both BUYER 7 SELLER.

"Point of Presence" or "POP" means any location on the Selling Party Network at which Selling Party permits access or interconnection to the Network.

"Ready For Service Date" or "RFS Date" is the target date agreed upon by Selling Party and Buying Party at which a Service is intended to be operational between Buying Party Interfaces.

"Selling Party" shall mean the Party providing Services or Facilities to the other Party.

"Service Commencement Date" is as defined in Section 5.

"Services" mean the services, including equipment co-location, utilizing the Network as specifically ordered by Buying Party from time to time using Selling Party's Order Form(s) and as further specified in the applicable Specific Service Terms and Conditions.

"Specific Service Terms and Conditions" is as defined in Section 2

APPENDIX B - Payment Instructions & Information

All Deposits go to the Account of:

Barr Tell USA, Inc.
452 Broadway
Brooklyn, NY 11211
Office: 212 226-4420
Fax: 212 812-6405

Chase Bank
225 Havemeyer St
Brooklyn, NY 11211
Tel: 718-782-2304
Acct# 447702411
ABA# 021000021
HSBC SWIFT CODE: MRMDUS33

Scan, Email or fax proof of any payments made to Barr Tell's CFO:

CFO Contact Info:

Esther Klein, CFO
Barr Tell USA, Inc.
452 Broadway
Brooklyn, NY 11211
Office: 212 226-4420 x 1013
Fax: 212 812-6405
Email: accounting@bartell.com

APPENDIX C – RATES

To Be Attached. . . .