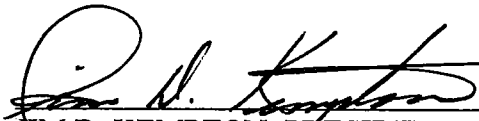


BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

**IN THE MATTER OF THE APPLICATION)
OF NET TALK.COM, INC. FOR A) CASE NO. NTA-T-08-01
CERTIFICATE OF PUBLIC CONVENIENCE)
AND NECESSITY TO PROVIDE)
FACILITIES-BASED LOCAL EXCHANGE) CERTIFICATE NO. 483
AND RESOLD INTEREXCHANGE)
TELECOMMUNICATIONS SERVICES)**

IT IS HEREBY CERTIFIED that this Certificate of Public Convenience and Necessity, Certificate No. 483, is issued to NET TALK.COM, Inc. This Certificate authorizes Net Talk to provide local exchange and interexchange services within the State of Idaho. The Commission approved Net Talk's Certificate by Order No. 30833, and authorized Net Talk to provide telecommunications services in the State of Idaho. This Certificate is predicated upon and is issued pursuant to the findings of the Commission in Order No. 30833.

DATED at Boise, Idaho this 16th day of June 2009.



JIM D. KEMPTON, PRESIDENT

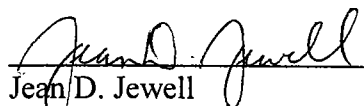


MARSHA H. SMITH, COMMISSIONER



MACK A. REDFORD, COMMISSIONER

ATTEST:



Jean D. Jewell
Commission Secretary