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June 21, 2004

VIA OVERNIGHT DELIVERY

Florida Public Service Commission Division of Records and Reporting 2540 Shumard Oak Blvd. Gunter Bldg. Tallahassee, Florida 32399-0850

Re: Capsule Communications, Inc. Docket No. 021263-TI

To Whom It May Concern:

Enclosed please find for filing an original and three (3) copies of revised tariff sheet 27 and well as labels listing the company's current address.

Please return a stamped copy of the extra copy of this letter in the enclosed preaddressed prepaid envelope. If you have any questions regarding this matter, please do not hesitate to call me. Thank you for your attention to this matter.

Respectfully submitted,

Lance J.M. Steinhart, Esq.

Attorney for Capsule Communications, Inc.

Enclosures

cc: Mr. John Leach

DOCUMENT NUMBER-DATE

06902 JUN 23 3

CHECK SHEET

The sheets of this tariff are effective as of the date shown at the bottom of the 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 right-hand side of this sheet.

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

* Original or Revised Sheet Included in the most recent tariff filing

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Effective:

By:

John Leach, President 721 Broad Street, 2nd Floor Chattanooga, Tennessee 37402

SECTION 4 - RATES

4.1 1+ & 101XXXX Dialing

\$0.0841 per minute

Billed in 6 second increments

4.2 Travel Cards

\$.10 per minute

Billed in 6 second increments, 30 second minimum.

4.3 Toll Free Service

\$0.15 per minute

A \$10.00 per month per number service charge applies.

Billed in one minute increments

4.4 Prepaid Calling Cards

\$.499 Per Telecom Unit

\$1.00 per call charge

Issued:

Effective:

By:

John Leach, President 721 Broad Street, 2nd Floor Chattanooga, Tennessee 37402