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COMMISSION
CLERK

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March 24, 2011

Via Overnight Delivery

Ms. Ann Cole, Commission Clerk
Office of Commission Clerk & Administrative Services
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

RE: IXC Registration of G3 Telecom USA, Inc.

Dear Ms. Cole:

Enclosed for filing please find the original and one (1) copy of the above-referenced IXC Registration Form submitted on behalf of G3 Telecom USA, Inc. Also included with this Registration is the Company's initial long distance services tariff. This filing is dated to become effective on March 26, 2011.

Please acknowledge receipt of this filing by date-stamping the extra copy of this cover letter and returning it to me in the self-addressed, stamped envelope provided for that purpose.

Any questions you may have regarding this filing may be directed to my attention at (407) 740-3031 or via email to sthomas@tminc.com.

Sincerely,

Sharon Thomas
Consultant to G3 Telecom USA, Inc.

Enclosure

cc: R. Arora, G3 Telecom USA, Inc.
file: G3 Telecom USA, Inc. - FL IXC
tms: FLi1100

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DOCUMENT NUMBER - DATE

01963 MAR 24 =

FPSC - COMMISSION CLERK

IXC REGISTRATION FORM

Company Name G3 Telecom USA, Inc.

Florida Secretary of State Registration No. F1100000784

Fictitious Name(s) as filed at Fla. Sec. of State N/A

Company Mailing Name G3 Telecom USA, Inc.

Mailing Address 1039 McNicoll Avenue, Toronto, Ontario, Canada M1W 3W6

Web Address www.g3telecom.com

E-mail Address rajan@g3telecom.com

Physical Address 1039 McNicoll Avenue

Toronto, Ontario – Canada M1W 3W6

Company Liaison Rajan Arora

Title Secretary / Treasurer

Phone (416) 499-5463

Fax (416) 499-6612

E-mail address rajan@g3telecom.com

Consumer Liaison to PSC Rajan Arora

Title Secretary / Treasurer

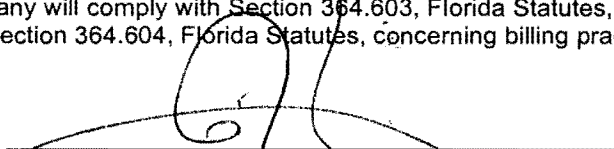
Address 1039 McNicoll Avenue, Toronto, Ontario – Canada M1W 3W6

Phone (416) 499-5463

Fax (416) 499-6612

E-mail address rajan@g3telecom.com

My company's tariff as required in Section 364.04, Florida Statutes, is enclosed with this form. I understand that my company must notify the Commission of any changes to the above information pursuant to Section 364.02, Florida Statutes. My company will owe Regulatory Assessment Fees for each year or partial year my registration is active pursuant to Section 364.336, Florida Statutes. My company will comply with Section 364.603, Florida Statutes, concerning carrier selection requirements, and Section 364.604, Florida Statutes, concerning billing practices.


Signature of Company Representative

Rajan Arora
Printed/Typed Name of Representative

Feb. 25 / 2011
Date

DOCUMENT NUMBER-DATE
01963 MAR 24 =
FPSC-COMMISSION CLERK

G3 TELECOM USA, INC.
CERTIFICATE
FOREIGN CORPORATION TO TRANSACT BUSINESS IN FLORIDA
&
ARTICLES OF INCORPORATION

State of Florida



Department of State

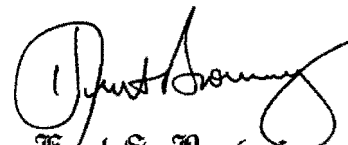
I certify the attached is a true and correct copy of the application by G3 TELECOM USA INC., a Delaware corporation, authorized to transact business within the State of Florida on February 18, 2011 as shown by the records of this office.

The document number of this corporation is F11000000784.

Given under my hand and the
Great Seal of the State of Florida
at Tallahassee, the Capital, this the
Twenty-first day of February, 2011



CR2EO22 (01-07)


Kurt S. Browning
Secretary of State

APPLICATION BY FOREIGN CORPORATION FOR AUTHORIZATION TO TRANSACT BUSINESS IN FLORIDA

IN COMPLIANCE WITH SECTION 607.1503, FLORIDA STATUTES, THE FOLLOWING IS SUBMITTED TO REGISTER A FOREIGN CORPORATION TO TRANSACT BUSINESS IN THE STATE OF FLORIDA.

1. G3 Telecom USA Inc.
(Enter name of corporation; must include "INCORPORATED," "COMPANY," "CORPORATION," "Inc.," "Co.," "Corp.," "Inc.," "Co.," or "Corp.")

(If name unavailable in Florida, enter alternate corporate name adopted for the purpose of transacting business in Florida)

2. Delaware 3. 98-0595391
(State or country under the law of which it is incorporated) (FEI number, if applicable)

4. 8/19/08 5. perpetual
(Date of incorporation) (Duration: Year corp. will cease to exist or "perpetual")

6. upon issuance of certificate of authority
(Date first transacted business in Florida, if prior to registration)
(SEE SECTIONS 607.1501 & 607.1502, F.S., to determine penalty liability)

7. 616 Corporate Way, Suite 2, Valley Cottage, NY 10989-2050
(Principal office address)
1039 McNicoll Avenue, Toronto, Ontario, Canada M1W 3W6
(Current mailing address)

8. telecommunications
(Purpose(s) of corporation authorized in home state or country to be carried out in state of Florida)

9. Name and street address of Florida registered agent: (P.O. Box NOT acceptable)

Name: NRAI Services, Inc.

Office Address: 2731 Executive Park Drive Suite 4

Weston, Florida 33331
(City) (Zip code)

10. Registered agent's acceptance:

Having been named as registered agent and to accept service of process for the above stated corporation at the place designated in this application, I hereby accept the appointment as registered agent and agree to act in this capacity. I further agree to comply with the provisions of all statutes relative to the proper and complete performance of my duties, and I am familiar with and accept the obligations of my position as registered agent.

NRAI Services, Inc.

by: Lindsey Klemencic

(Registered agent's signature)

Lindsey Klemencic, Assistant Secretary

11. Attached is a certificate of existence duly authenticated, not more than 90 days prior to delivery of this application to the Department of State, by the Secretary of State or other official having custody of corporate records in the jurisdiction under the law of which it is incorporated.

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

11 FEB 18 PM 4:19

APPROVED
AND
FILED

APPROVED
AND
FILED

11 FEB 18 PM 4:19

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

12. Names and business addresses of officers and/or directors:

A. DIRECTORS

Chairman: Sonia Arora

Address: 1039 McNicoll Avenue,
Toronto, Ontario, Canada M1W 3W6

Vice Chairman: _____

Address: _____

Director: Rajan Arora

Address: 1039 McNicoll Avenue
Toronto, Ontario, Canada M1W 3W6

Director: _____

Address: _____

B. OFFICERS

President: Sonia Arora

Address: 1039 McNicoll Avenue,
Toronto, Ontario, Canada M1W 3W6

Vice President: _____

Address: _____

Secretary: Rajan Arora

Address: 1039 McNicoll Avenue, Toronto, Ontario, Canada M1W 3W6

Treasurer: Rajan Arora

Address: 1039 McNicoll Avenue, Toronto, Ontario, Canada M1W 3W6

NOTE: If necessary, you may attach an addendum to the application listing additional officers and/or directors.

13. _____

Signature of Director or Officer

The officer or director signing this document (and who is listed in number 12 above) affirms that the facts stated herein are true and that he or she is aware that false information submitted in a document to the Department of State constitutes a third degree felony as provided for in s.817.155, F.S.

14. Rajan Arora, Secretary/Treasurer/Director

(Typed or printed name and capacity of person signing application)

APPROVED
AND
FILED

Delaware

The First State

11 FEB 18 PM 4:19
PAGE 1
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

I, JEFFREY W. BULLOCK, SECRETARY OF STATE OF THE STATE OF DELAWARE, DO HEREBY CERTIFY "G3 TELECOM USA INC." IS DULY INCORPORATED UNDER THE LAWS OF THE STATE OF DELAWARE AND IS IN GOOD STANDING AND HAS A LEGAL CORPORATE EXISTENCE SO FAR AS THE RECORDS OF THIS OFFICE SHOW, AS OF THE EIGHTH DAY OF FEBRUARY, A.D. 2011.

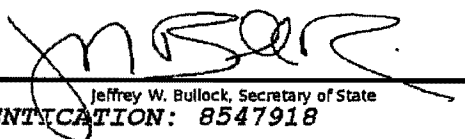
AND I DO HEREBY FURTHER CERTIFY THAT THE SAID "G3 TELECOM USA INC." WAS INCORPORATED ON THE NINETEENTH DAY OF AUGUST, A.D. 2008.

4589250 8300

110129836

You may verify this certificate online
at corp.delaware.gov/authver.shtml




Jeffrey W. Bullock, Secretary of State
AUTHENTICATION: 8547918

DATE: 02-08-11

State of Delaware
Secretary of State
Division of Corporations
Delivered 11:27 AM 08/19/2008
FILED 11:11 AM 08/19/2008
SRV 080882578 - 4589250 FILE

CERTIFICATE OF INCORPORATION
of
G3 Telecom USA Inc.

FIRST: The name of this corporation is: G3 Telecom USA Inc.

SECOND: The address of its registered office in the State of Delaware and the name of its registered agent is Agents and Corporations, Inc., 1201 Orange Street, Suite 600, Wilmington, New Castle County, Delaware 19801.

THIRD: The nature of the business or purposes to be conducted or promoted is to engage in any lawful act or activity for which corporations may be organized under the General Corporation Law of the State of Delaware.

FOURTH: The total number of shares which the corporation is authorized to issue is 1,500 shares of no par common voting stock.

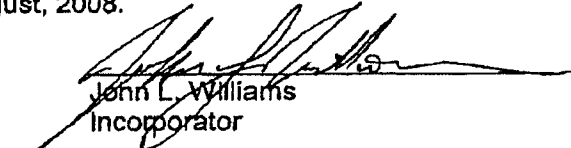
FIFTH: The name and mailing address of the incorporator is: John L. Williams, 1201 Orange Street, Suite 600, Wilmington, Delaware 19801.

SIXTH: The corporation is to have perpetual existence.

SEVENTH: The directors shall have concurrent power with the stockholders to make, alter, amend, change, add to or repeal the By-Laws of the corporation.

EIGHTH: No director shall be personally liable to the Corporation or its stockholders for monetary damages for breach of fiduciary duty as a director. Notwithstanding the foregoing sentence, a director shall be liable to the extent provided by applicable law, (i) for breach of the director's duty of loyalty to the Corporation or its stockholders, (ii) for acts or omissions not in good faith or which involve intentional misconduct or a knowing violation of law, (iii) under Section 174 of the General Corporation Law of Delaware; or (iv) for any transaction from which the director derived an improper personal benefit. This Article Eighth shall not eliminate or limit the liability of a director for any act or omission occurring prior to the date when this Article Eighth became effective.

I, the undersigned, being the incorporator hereinbefore named, for the purpose of forming a corporation pursuant to the General Corporation Law of the State of Delaware, do make this Certificate, hereby declaring and certifying that this is my act and deed, and the facts therein stated are true and, accordingly, I have hereunto set my hand and seal this 19th day of August, 2008.


John L. Williams
Incorporator

MINUTES OF MEETING OF INCORPORATOR
OF
G3 Telecom USA Inc.

The meeting of the incorporator of the above-named corporation was called and held on August 19, 2008 at 1201 Orange Street, Suite 600, Wilmington, Delaware, 19801 pursuant to a written waiver of notice signed by the incorporator, fixing time and place.

The following incorporator, being the only incorporator of the corporation, was present in person: John L. Williams.

Said incorporator served as both chairman and secretary of the meeting.

The chairman reported that the Certificate of Incorporation was filed in the Office of the Secretary of State of Delaware on August 19, 2008 and that a certified copy thereof will be forwarded by the Office of the Secretary of State of Delaware to the Office of the Recorder of Deeds in and for New Castle County, Delaware, and that the secretary was instructed to cause a copy of such Certificate of Incorporation to be inserted in the minute book.

The secretary presented a form of By-Laws for the regulation of the affairs of the corporation, which was read, section by section.

Upon motion duly made, seconded and carried it was:

RESOLVED, That the By-Laws submitted at and read to this meeting be and the same hereby are adopted as and for the By-Laws of this corporation, and that the secretary be and hereby is instructed to cause the same to be inserted in the minute book immediately following a copy of the Certificate of Incorporation.

The Chairman stated that the next business before the meeting was the election

of the Board of Directors.

The following persons were nominated to hold office for the ensuing year or until their respective successors are elected:

Sonia Arora

Rajan Arora

No other nominations having been made, the polls were duly opened and the incorporator having voted by ballot, the chairman declared the polls closed.

Thereupon, the secretary canvassed the vote cast and made and presented to the chairman the results of the election. The nominees were found to have received the number of votes opposite their names:

<u>NAME</u>	<u>NUMBER OF VOTES</u>
Sonia Arora	-1- Vote
Rajan Arora	-1- Vote

The chairman thereupon declared the following persons elected directors of the corporation to hold office until the first annual meeting of stockholders or until their successors are elected and qualified:

Sonia Arora

Rajan Arora

Upon motion duly made, seconded and carried, it was:

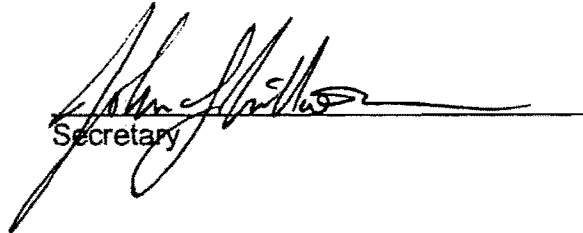
RESOLVED, That the Board of Directors be and is hereby authorized, in its discretion, to issue the shares of the capital stock of this corporation to the full amount or number of shares authorized by the Certificate of Incorporation, in such amount and for such consideration as from time to time shall be determined by the Board and as

may be permitted by law.

The secretary was instructed to file with the minutes of this meeting, the following:

1. Waiver of notice of this meeting; and
2. Ballot of Directors.

Upon motion duly made, seconded and carried, the meeting thereupon adjourned.


Secretary

Date: August 19, 2008

CALL AND WAIVER OF NOTICE
OF
MEETING OF INCORPORATOR
OF
G3 Telecom USA Inc.

I, the undersigned, being the incorporator of the above-captioned corporation, incorporated under the laws of the State of Delaware, hereby waive notice of the time, place and purpose of the first meeting of this corporation and call said meeting as follows:

Date: August 19, 2008
Place: 1201 Orange Street, Suite 600
Wilmington, DE 19801

I do hereby waive all the requirements of the statutes of Delaware, both as to notice of this meeting and publication thereof; and I do consent to the transaction of such business as may come before the meeting.



Incorporator

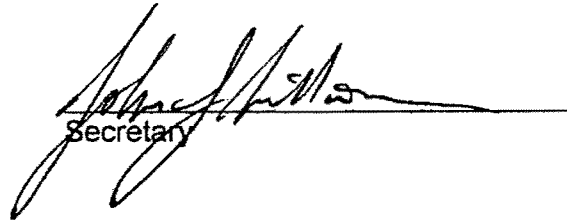
Date: August 19, 2008

BALLOT FOR DIRECTORS
OF
G3 Telecom USA Inc.

Sonia Arora - 1- Vote

Rajan Arora - 1- Vote

Votes in Person - 1


Secretary

Date: August 19, 2008

G3 Telecom USA Inc.
UNANIMOUS ACTION OF DIRECTORS

The undersigned, being all of the directors of G3 Telecom USA Inc. pursuant to the provisions of Section 141 of the Delaware General Corporation Law, agree that the following action shall be deemed duly taken as if taken at a regularly called meeting and entered into the minutes of the corporation:

RESOLVED:

1. The following persons are nominated officers of the corporation to serve until their successors are chosen and qualify:

Sonia Arora -President
Rajan Arora -Treasurer
Rajan Arora -Secretary

2. The form of stock certificate presented and read is hereby approved and adopted and the Secretary is instructed to insert a specimen thereof in the minute book.

3. The TREASURER (specify Pres., Tres., Secy.) is authorized to open a business bank account on behalf of the corporation with HSBC, a banking corporation of the state of NEW YORK and that, until otherwise ordered, said bank be and hereby is authorized and directed to make payment from such account on deposit to it with the checks of this corporation signed by the PRESIDENT OR (specify Pres., Tres., Secy.)

TREASURER SECRETARY

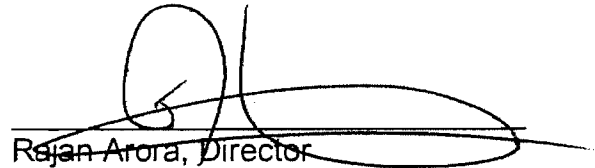
4. The fiscal year of this corporation shall end the thirty-first day of December in each year.

5. The Board of Directors wishes to offer for sale and to issue 1500 shares of its no par common voting stock as authorized by its Certificate of Incorporation for \$ 0.10 per share. The President and Secretary are and hereby authorized and directed to issue a stock certificate to Sonia Arora evidencing ownership of 100% shares of fully paid and unassessable no par common voting stock of G3 Telecom USA Inc.

6. If, in the course of its operations, the corporation finds it necessary to obtain additional funds for operation of for capital expenditure, the President and Secretary are hereby authorized and directed to obtain on behalf of the corporation loans of such amounts and to agree to terms to such loans as appear appropriate to them at the time the loan is obtained and in the circumstances then prevailing.

7. The registered office of the corporation is established and maintained at 1201 Orange Street, Suite 600, Wilmington, Delaware 19801, and the registered agent at that address is Agents and Corporations, Inc. Meetings of the Board of Directors from time to time may be held either at the registered office or at such office as the Board of Directors shall elect from time to time.

8. For purposes of authorizing a corporation to do business in any state, territory or dependency of the United States or any foreign country in which it is necessary or expedient for this corporation to transact business, the proper officers of this corporation are hereby authorized to appoint and substitute all necessary agents or attorneys for service of process, to designate and change the location of all necessary statutory offices and, under the corporate seal, to make and file all necessary certificates, reports, powers of attorney and other instruments as may be required by the laws of such state, territory, dependency or country to authorize the corporation to cease transact business therein and withdraw there from, to revoke any appointment of agent or attorney for service of process, and to file such certificates, reports, revocation of appointment, or surrender of authority as may be necessary to terminate the authority of the corporation to do business in any state, territory, dependency or country.


Rajan Arora, Director


Sonia Arora, Director

Dated: August 19, 2008