

RESELLER INDEMNIFICATION AGREEMENT

GROSS RECEIPTS TAX / STATE UNIVERSAL SERVICE FUND / PUC SURCHARGES / TELECOMMUNICATION RELAY SERVICE SURCHARGES

LICENSE TAX / UTILITY USERS TAX / FRANCHISE FEE / RIGHT OF WAY TAX / INFRASTRUCTURE MAINTENANCE FEE / UTILITY TAX

ANY MODIFICATION TO THIS CERTIFICATE RENDERS IT NULL AND VOID

VALID ONLY FOR THE FOLLOWING STATE(S) INCLUDING COUNTY, MUNICIPAL, CITY AND SPECIAL DISTRICTS THERE IN

<input type="checkbox"/> Alabama	<input type="checkbox"/> Illinois ⁵	<input type="checkbox"/> Montana	<input type="checkbox"/> Rhode Island
<input type="checkbox"/> Alaska ¹	<input type="checkbox"/> Indiana	<input type="checkbox"/> Nebraska	<input type="checkbox"/> South Carolina
<input type="checkbox"/> Arizona ²	<input type="checkbox"/> Iowa	<input type="checkbox"/> Nevada ⁸	<input type="checkbox"/> South Dakota
<input type="checkbox"/> Arkansas ³	<input type="checkbox"/> Kansas	<input type="checkbox"/> New Hampshire	<input type="checkbox"/> Tennessee
<input type="checkbox"/> California ⁴	<input type="checkbox"/> Kentucky ⁶	<input type="checkbox"/> New Jersey	<input type="checkbox"/> Texas ¹¹
<input type="checkbox"/> Colorado	<input type="checkbox"/> Louisiana	<input type="checkbox"/> New Mexico	<input type="checkbox"/> Utah ¹²
<input type="checkbox"/> Connecticut	<input type="checkbox"/> Maine	<input type="checkbox"/> New York ⁹	<input type="checkbox"/> Vermont
<input type="checkbox"/> Delaware	<input type="checkbox"/> Maryland	<input type="checkbox"/> North Carolina ¹⁰	<input type="checkbox"/> Virginia ¹³
<input type="checkbox"/> District of Columbia	<input type="checkbox"/> Massachusetts	<input type="checkbox"/> North Dakota	<input type="checkbox"/> Washington ¹⁴
<input type="checkbox"/> Florida	<input type="checkbox"/> Michigan	<input type="checkbox"/> Ohio	<input type="checkbox"/> West Virginia ¹⁵
<input type="checkbox"/> Georgia	<input type="checkbox"/> Minnesota ⁷	<input type="checkbox"/> Oklahoma	<input type="checkbox"/> Wisconsin
<input type="checkbox"/> Hawaii	<input type="checkbox"/> Mississippi	<input type="checkbox"/> Oregon	<input type="checkbox"/> Wyoming
<input type="checkbox"/> Idaho	<input type="checkbox"/> Missouri	<input type="checkbox"/> Pennsylvania	<input type="checkbox"/> Puerto Rico

1. Includes Network Access Fee
2. Includes Transaction Privilege and Telecommunication Service Excise Tax
3. Includes Telecommunications Equipment Fund Surcharge and High Cost Fund Assessment
4. Includes Teleconnect, ULTS, DEAF, CHCF, and UUT
5. Includes Municipal Telecommunications Tax and Infrastructure Maintenance Fees
6. Includes Lifeline Surcharge/TRS/TAP
7. Includes Telecommunication Access for Communication Impaired Persons
8. Includes City Business License
9. Includes NYS section 183, 184, 184(a), 186(e), Taxes and NYC Utility Excise/Franchise Tax
10. Includes Privilege Tax on Gross Receipt from Toll Telecommunications Services
11. Includes TIF, Equalization Surcharge, and Margins Tax
12. Includes Emergency Service Charge for Poison Control Center, City Resort and City Utility User Tax Includes Local
13. Includes Consumer Utility Tax
14. Includes City Utility Tax
15. Includes City Excise Tax

ISSUED TO SELLER: NuWave Communications, Inc.

Certify that _____ (name of issuer/purchaser)

_____ (address of issuer/purchaser)

_____ (accounts of issuer/purchaser)

is registered to do business in the above States and that services purchased during the period covered by the resale agreement are purchases for resale, whether wholesale or retail, in the normal course of business and will pay the tax to the proper taxing authority.

I further certify that if any telecommunications service so purchased tax-free is used or consumed by issuer as to make it subject to tax, issuer will pay the tax directly to the proper taxing authority when the applicable law so provides or when proper taxing authority informs vendor for added tax billing. This certificate will be considered a part of each order that our company may hereafter give to vendor and shall be valid until canceled by our company in writing or revoked by the state. I further agree to hold harmless, and indemnify, and defend the Seller and its affiliated entities from any claims (asserted or threatened), damages, penalties, interest, expenses, and/or liabilities based on or arising out of the failure to properly collect and/or remit taxes on services ordered hereunder.

I declare under penalties of making false statement that this certificate has been examined by me and to the best of my knowledge and belief, reflect true, correct, and accurate statements.

Signature: _____ Print Name: _____

Title: _____ Date: _____