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EXHIBIT B
COMTEL TELCOM ASSETS LP
d/b/a VARTEC TELECOM®
PROPOSED INTEREXCHANGE TARIFF

CTA-T-06-01

Page Title
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Comtel Telcom Assets LP
d/b/a VarTec Telecom®
d/b/a Clear Choice Communications®

(Acceptance Stamp)

TITLE PAGE

IDAHO TELECOMMUNICATIONS TARIFF

This tariff contains the description, regulations, and rates applicable to the furnishing of telecommunications services provided by Comtel Telcom Assets LP d/b/a VarTec Telecom and d/b/a Clear Choice Communications® with principal offices at c/o Paul Winters, 500 Boylston Street, 17th Floor, Boston, Massachusetts 02116. This tariff applies for services furnished within the State of Idaho. This tariff is on file with the Idaho Public Utilities Commission, where copies may be inspected, during normal business hours.

Idaho Public Utilities Commission
472 West Washington Street
Boise, Idaho 83702

The name, address and telephone number for the person who is responsible for providing information with respect to the operating procedures of Comtel Telcom Assets LP d/b/a VarTec Telecom and d/b/a Clear Choice Communications® are listed below.

ISSUED: March 20, 2006

EFFECTIVE: May 1, 2006

By: **Becky Gipson**
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d/b/a VarTec Telecom®
d/b/a Clear Choice Communications®

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CONCURRING CARRIERS

NONE

CONNECTING CARRIERS

NONE

OTHER PARTICIPATING CARRIERS

NONE

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TARIFF FORMAT

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~~Page Numbering - Page numbers appear in the upper right hand corner of the page. Pages are numbered sequentially and from time to time new leaves may be added to the tariff. When a new page is added between existing pages, a decimal is added to the preceding page number. For example, a new page added between Page No.s 3 and 4 would be numbered 3.1.~~

Explanation of Symbols - When changes are made in any tariff leaf, a revised leaf will be issued canceling the tariff leaf affected. Changes will be identified on the revised leaf(s) through the use of the following symbols:

- (C) - to signify changed regulation.
- (D) - to signify discontinued rate, regulation, or text.
- (I) - to signify increased rates.
- (M) - to signify material relocated from one leaf to another without change.
- (N) - to signify new rate, regulation, or text.
- (R) - to signify reduced rate.
- (S) - to signify reissued material.
- (T) - to signify a change in text, but no change in rate or regulation.
- (Z) - to signify a correction.

In addition to symbols for changes, each changed provision in the tariff shall contain a vertical line in the right hand margin of the leaf which clearly shows the exact number of lines being changed.

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1.0 Definitions

1.1 Definitions of Terms
Comtel Telecom Assets LP

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Access Line - One of several types of circuits used to carry long distance calls all or part way between customer premises and long distance company switches. When calls are originated or received over customers' regular local lines or over customers' special WATS Access Lines, long distance companies buy Feature Group access lines to carry calls between their switch or POP and the local telephone company switch. Customers may originate or receive calls over special dedicated access lines directly from the customer premises to the long distance company's POP. (Acceptance Stamp)

Accounting Code - A number, usually two, three or four-digits, entered when dialing a telephone call that tells a long distance company to allocate and subtotal the call to a particular subaccount. Calls are listed and summarized by account code on Customers' monthly bill.

Answer Supervision - An electrical signal fed back up the line by the local telephone company at the distant end of a long distance call to indicate positively that the call has been answered by the called telephone. Activates the billing equipment to start timing calls completed over FGB or FGD access trunks at the distant end.

Authorization Code - A number, usually ten or fourteen digits, entered using a tone telephone to identify the caller as a customer of the long distance service. Used primarily to verify the caller as a customer and to bill calls.

Calling Card - A billing convenience whereby the Customer may originate calls from any tone telephone. The Customer dials an 800 number and an authorization code followed by the terminating telephone number. In cases of LEC billing, the terms and conditions of the local telephone company will apply to payment arrangements.

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1.0 Definitions (Continued)

1.1 Definitions of Terms (Continued)

Carrier - Comtel Telecom Assets LP d/b/a VarTec Telecom d/b/a Clear Choice Communications® unless otherwise clearly indicated by the context.

Commission - Idaho Public Utilities Commission.

Customer - The person, firm, corporation or other entity which initiates a call on Carrier's network, or accepts billing for the call on Carrier's network, subject to the terms and conditions of Carrier's tariff regulations.

Day - From 8:00 a.m. up to, but not including, 5:00 p.m. local time Monday through Friday.

800 Service - Inward WATS service. Users dial a special interstate or intrastate "800" number and are connected to the customer's telephone at the Customer's expense. The "888" service will provide expanded 800 toll-free offerings. Hereinafter, "800" service is used to refer to "800" or "888" service.

Equal Access - The ability to choose a long distance company to be the primary carrier for interLATA long distance calls.

Evening - From 5:00 p.m. up to, but not including, 11:00 p.m. local time Sunday through Friday.

Interexchange Carrier (IXC) - A long distance company that carries calls between LATAs or telephone exchanges within LATAs, where permitted.

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InterLATA - Calls or circuits between different Local Access and Transport Areas.

IntraLATA - Calls or circuits totally within the same Local Access and Transport Area.

Local Access and Transport Area (LATA) - LATAs represent the area within which local telephone companies may provide telephone service. IntraLATA calls can be either local or long distance.

Local Exchange Carrier (LEC) - A local telephone company, either one of the Bell Operating Companies or one of the independent local telephone companies.

Message Telecommunications Service (MTS) - Regular telephone service comprised of Direct Distance Dial and Operator-Assisted calls. Basic long distance service.

Night/Weekend - From 11:00 p.m. up to, but not including, 8:00 a.m. local time Sunday through Friday, all day Saturday and Sunday from 8:00 a.m. up to, but not including, 5:00 p.m. local time.

Off-Hook - Occurs when telephone receiver is lifted from resting place, engaging, answering or otherwise activating circuit.

Pay Telephone - A telephone instrument equipped with a device that allows a charge to be made for each call.

Primary Interexchange Carrier (PIC) - The long distance company that a user, whose local exchange has converted to Equal Access, has selected to be his long distance carrier.

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1.0 Definitions (Continued)

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1.1 Definitions of Terms (Continued)
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~~Private Branch Exchange (PBX)~~ - A private telephone system (switch) used by medium and large companies. Connected to the public telephone network and performs a variety of in-house routing and switching. User usually dials "9" to get outside the system of the local lines.

Rate Center - A geographic point from which the vertical and horizontal coordinates are used in calculation of airline mileage for the purposes of rating a call.

Subscriber - The person, firm, partnership, corporation, or other entity who designates the company as its primary interexchange carrier (PIC) for long distance telecommunications service. Thus, the Subscriber has a pre-existing business arrangement with the Company and is also a customer.

Tandems - Those master LEC Central Offices (COs) which are designated as pooling or collection points for interLATA calls from their respective sub-tending or subordinate COs. Once collected, these interLATA calls are delivered to each of the subscribing IXCs through various types of Feature Group circuits (e.g., Feature Group "D") for call termination.

10XXX - Available only to Equal Access customers. To send calls over a carrier other than the one that would automatically get the customer's "1+" calls, the customer dials "10-XXX/101-XXXX" then the "1+" the long distance number. "XXX/XXXX" is the three/four digit Carrier Identification Code of the carrier the customer wants to use.

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1.1 Definitions of Terms (Continued)

Comtel Telcom Assets LP
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Wide Area Telecommunications Service (WATS) - AT&T's name for their original first generation long distance service. Either In-WATS (800 number) inward dialing from any phone in a specified geographical area, or Outward (OutWats) dialing to any phone in a specified area from one specific telephone. **(Acceptance Stamp)**

1.2 Glossary of Acronyms and Trade Names

ANI - Automatic Number Identification

CO - Central Office

CCC - Comtel Telcom Assets LP d/b/a Clear Choice Communications®

FCC - Federal Communications Commission

FGD - Feature Group "D"

IXC - Interexchange Company

LATA - Local Access and Transport Area

LEC - Local Exchange Carrier

MTS - Message Telecommunication Service

NPA - the three-digit Area Code or Numbering Plan Area

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NXX - the three-digit Local Exchange Code

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PBX - Private Branch Exchange

ICC - Primary Interexchange Carrier

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PIN - Personal Identification Number

PUC - Public Utilities Commission of the State of Idaho

VT - Comtel Telcom Assets LP d/b/a VarTec Telecom®, d/b/a Clear Choice Communications®

WATS - Wide Area Telephone Service

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Director, Regulatory Affairs
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2.0 RULES AND REGULATIONS

2.1 Undertaking of VarTec Telecom

VT's services and facilities are furnished for communications originating at specified points within the State of Idaho under the terms of this tariff.

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d/b/a VarTec Telecom®

d/b/a Clear Choice Communications®

VT installs, operates and maintains the communications services provided herein in accordance with the terms and conditions set forth under this tariff. (Acceptance Stamp)

VT may act as the Customer's Agent for ordering access connection facilities provided by other carriers or entities, when authorized by the Customer, to allow connection of a Customer's location to the network. The Customer shall be responsible for all charges due for such a service arrangement.

VT's services and facilities are provided on a monthly basis unless otherwise stated, and are available twenty-four (24) hours per day, seven (7) days per week.

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2.0 RULES AND REGULATIONS (Continued)

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Director, Regulatory Affairs

2.1 Undertaking of VarTec Telecom (Continued)

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2.1.2 Limitations

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(A) Service is offered subject to the availability of the necessary facilities and/or equipment, and subject to the provisions of this tariff. VT reserves the right to negotiate special terms and conditions (e.g., special promotions) with a particular Customer providing agreement is reached and signed with the Customer.

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(B) VT reserves the right to discontinue or limit service when necessitated by conditions beyond its control, or when the Customer is using service in violation of provisions of this tariff, or in violation of the law.

(C) VT does not undertake to transmit messages, but offers the use of its facilities when available, and will not be liable for errors in transmission or for failure to establish connections.

(D) All facilities provided under this tariff are directly controlled by VT and the Customer may not transfer or assign the use of service or facilities without the express written consent of Carrier. Such transfer or assignment shall only apply where there is no interruption of the use or location of the service or facilities.

(E) Prior written permission from Carrier is required before any assignment or transfer. All regulations and conditions contained in this tariff shall apply to all such permitted assignees or transferees, as well as all conditions of service.

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2.0 RULES AND REGULATIONS (Continued)

2.1 Undertaking of VarTec Telecom (Continued)

2.1.2 Limitations (Continued)

(F) For any telephone number which accesses VT's service on a per call basis via the Company's CAC(s) for 1+ calling and is subscribed to a service listed in this tariff for which the customer is required to be entered into the VT billing database prior to use, VT reserves the right to remove the telephone number from the billing database in the event that a period of ninety (90) consecutive days passes during which the telephone number does not access VT's service via a CAC(s). In the event that a customer is removed from the VT billing database, upon next use of VT's service, the customer's VT service will be the current default service (i.e., the service listed in this tariff that does not require the customer to be entered into the VT billing database prior to use). The customer will be billed automatically for this use according to the terms of the current default service.

2.2 Use of Service

Service provided under this tariff may be used for any lawful purpose for which the service is technically suited. VT reserves the right to discontinue service, limit service, or to impose requirements on Customers as required to meet changing regulatory rules and standards of the Idaho Public Utilities Commission.

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2.0 RULES AND REGULATIONS (Continued)

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2.3 Carrier Liability

- (A) VT's liability for any claim or loss, expenses or damage (including indirect, special or consequential damage) arising out of mistakes, for any interruption, delay, error, omissions, or defects in any service, facility, or transmission provided under this tariff shall not exceed an amount equivalent to the proportionate monthly subscription fee charged to the Customer for the period of service or the facility provided during which such interruption, delay, error, omission, or defect occurs. Any adjustment shall apply only to the period the interruption, delay, error, omission, or defect continues beyond twenty-four (24) hours after notice of the interruption, delay, error, omission, or defect is received by Carrier. No other liability shall in any case attach to Carrier on account of interruptions, delay, error, omission, or defect of service. For the purpose of computing a credit, a month is considered to have thirty (30) days.
- (B) VT shall not be liable for claim or loss, expense, or damage (including indirect, special, or consequential damage), for any interruption, delay, error, omission, or defect in any service, facility, or transmission provided under this tariff, if caused by any person or entity other than Carrier, by any malfunction of any service or facility provided by any other carrier, by an act of God, fire, war, civil disturbance, or act of government, or by any other cause beyond Carrier's direct control.

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2.0 RULES AND REGULATIONS (Continued)

2.3 Carrier Liability (Continued)

- (C) VT shall not be liable for, and shall be fully indemnified and held harmless by Customer against any claim or loss, expense, or damage (including indirect, special, or consequential damage) for defamation, libel, slander, invasion of privacy, infringement of copyright or patent, unauthorized use of any trademark, trade name or service mark, unfair competition, interference with or misappropriation or violation of any contract, proprietary or creative right, or any other injury to any person, property or entity arising out of the material, data, information, or other content revealed to, transmitted, processed, handled, or used by Carrier under this tariff; for connecting, combining, or adapting Carrier's facilities with Customer's apparatus or systems; for any act or omission of the Customer; for any personal injury or death of any person or for any loss of or damage to Customer's premises or any other property, whether owned by the Customer or others, caused directly or indirectly by the installation, maintenance, location, condition, operation, failure, presence, use, or removal of equipment or wiring provided by the Carrier, if not directly caused by negligence of the Carrier; or for failure to provide service.
- (D) No Agent or Employee of any other carrier shall be deemed to be an Agent or Employee of Carrier, except independent sales agents who may from time to time be employed by another carrier.
- (E) VT shall not be liable for any defacement of or damages to the premises of a Customer resulting from the furnishing of service which is not the direct result of Carrier's negligence.

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2.0 RULES AND REGULATIONS (Continued)

2.4 Terminal Equipment

VT facilities and service may be used with or terminated in Customer-provided communications systems, such as a PBX or Pay Telephone. Such terminal equipment shall be furnished and maintained at the expense of the Customer, except as otherwise provided. The Customer is responsible for all costs at his or her premises, including personnel, wiring, electrical power, and the like, incurred in the use of VT's service.

When such terminal equipment is used, the equipment shall comply with the generally accepted minimum protective criteria standards of the industry as endorsed by the Federal Communications Commission.

2.5 Payment for Service and Service Dispute Resolution

2.5.1 Payment for Service

All charges due by the Customer are payable to any agency duly authorized to receive such payments. The billing agency may be a local exchange telephone company, credit card company, or other billing service. The terms and conditions for billing, payment and collection, including without limitation, any late payment charge, specified in the Local Exchange Carrier's local exchange service tariff shall apply to charges of Carrier when the Local Exchange Company serves as the billing agent for Carrier or buys Carrier's accounts receivables. Terms of payment shall be according to the rules and regulations of the agency and subject to the rules of regulatory agencies, such as the Commission. Any objections to billed charges must be promptly reported to Carrier's billing agent.

Adjustments to Customer's bills shall be made to the extent that circumstances exist which reasonably indicate that such changes are appropriate.

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2.0 RULES AND REGULATIONS (Continued)

2.5 Payment for Service and Service Dispute Resolution (Continued)

2.5.2 Customer Liability

The Customer is responsible for the payment of bills for long distance message telephone service (LDMTS). Whether or not authorized by the Customer, this includes payment for LDMTS calls or services: (1) Originated at the Customer's number(s), (2) Accepted at the Customer's number(s) (e.g., Collect Calls), (3) Billed to the Customer's number via Third Number Billing if the Customer is found to be responsible for such call or service, the use of a Calling Card, or the use of a Carrier-assigned Special Billing Number, and (4) Incurred at the specific request of the Customer.

2.5.3 Service Dispute Resolution

Any objection to billed charges should be reported to the billing agent or Carrier within thirty (30) days from the day the bill is issued. Questions regarding the Carrier's services or charges assessed to a customer's bill may be directed to the Carrier's Customer Service Department toll-free at (800)583-8811. Adjustments to Customer's bills shall be made when circumstances exist which reasonably indicate that such changes are appropriate. Customers have the right to appeal service disputes to the Commission at the following address and phone number:

Idaho Public Utilities Commission
472 West Washington Street
Boise, Idaho
(208) 334-0300

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2.0 RULES AND REGULATIONS (Continued)

2.6 Establishment and Re-establishment of Credit

2.6.1 Service Suspended for Non-payment

In the event service is temporarily suspended for non-payment, such service will be restored upon payment of all charges due.

2.6.2 Service Restoration Charge

A restoration of service charge will be applicable for each authorized code temporarily suspended. Where service is pre-subscribed to VT's service, a restoration of service charge will be applicable for each line temporarily suspended.

2.6.3 Five Day Limitation for Re-establishment

Customers not re-established within five (5) days from date of suspension will be treated as new Customers and appropriate Non-recurring Charges and Customer Deposits will apply.

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2.0 RULES AND REGULATIONS (Continued)

2.7 Customer Deposits

Applicants or Customers whose financial condition is not acceptable to VarTec, or is not a matter of general knowledge, may be required at any time to make a deposit in an amount not to exceed the estimated charges for two (2) month's tariffed services for a specified Customer. Where established by law, interest will be applied to any deposit made at the legal rate for the period in which the deposit is held. Such deposits and interest due, if any, will be refunded or credited to the Customer at any time after twelve (12) months of prompt payments upon request of the Customer. Upon termination of service, the deposit and interest due, if any, will be credited to the final bill and any credit balance will promptly be returned to the Customer.

2.8 Notices

2.8.1 Notice to the Customer

Notice from Carrier to a Customer normally will be given in writing, either delivered or mailed to the Customer's address of record.

In emergencies, where delay may result in impaired service or in hazards to the Customer, Public, or Carrier's facilities, Carrier may resort to verbal notices given by telephone, radio telephone, personal contact, or other means of communication.

2.8.2 Notices from the Customer

Notices from a Customer to Carrier may be given verbally by the Customer or the Customer's authorized Agent at Carrier's office, or by written communication mailed thereto. Written notice is required when specified in tariff schedules or in any written agreement.

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2.0 RULES AND REGULATIONS (Continued)

2.9 Rendering and Payment of Bills

2.9.1 Returned Check Charge

When a payment for service is made by check, draft, or similar negotiable instrument, a returned check charge will be made by Carrier for each such item returned unpaid by a bank to Carrier for any reason. The acceptance of checks, drafts, or other negotiable instruments for the satisfaction of the Customer's debts to Carrier shall not constitute a waiver by Carrier of its right to payment by legal tender.

2.9.2 Extra Copies of Bill

Extra copies of a Customer's monthly bill will be provided by the Carrier at the rate specified in this tariff.

2.9.3 Alternative Payment Processing

VT allows Customers to make payment for services rendered through alternative payment processing options, including but not limited to, credit card payments and automated clearing house ("ACH") transactions. Customers may make payment using alternative payment processing through VT's Customer Care Center, the Company's internet website or other methods approved by VT. When a payment for service is made by an alternative payment processing option, processing fees as described in Section 4.1.12 of this Tariff may apply. The acceptance of alternative payment processing options for the satisfaction of the Customer's debts to Carrier shall not constitute a waiver by Carrier of its right to payment by legal tender.

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2.0 RULES AND REGULATIONS (Continued)

2.10 Fraud

VT shall have the right to refuse or discontinue service if the acts of the Customer, including furnishing false credit information or the conditions upon their premises, are such as to indicate intention to defraud Carrier.

2.11 Non-Compliance with Carrier's Rules

VT may discontinue service if a Customer fails to comply with any of the rules herein.

2.12 Telephone Calls with Intent to Annoy

VT may discontinue service of any Customer who, with intent to annoy, telephones another and addresses to or about such other person any obscene language or addresses to such other person any threat to inflict injury to the person or property of the person addressed or any family member.

VT may discontinue service of any Customer who, with intent to annoy, repeatedly telephones another without disclosing his true identity to the person answering the telephones, whether or not conversation ensues during the telephone calls.

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2.0 RULES AND REGULATIONS (Continued)

2.13 Discontinuance and Restoration of Service

2.13.1 Intentional Abuse of Service

VT has the right to refuse telephone service to any premises and at any time to discontinue telephone service, if it finds it necessary to do so to protect itself against intentional abuse. Intentional abuse of service includes, without limiting the generality of the foregoing, the use of service or facilities of Carrier to transmit a message or to locate a person or otherwise to give or obtain information, without payment of a message toll charge of an exchange service charge.

Another form of such abuse is an intentional uninterrupted connection of one exchange station to another station, excluding those connections charged for on an elapsed time basis, which permits the use of the facilities in a manner similar to private line service. It also includes intentional receiver off-hook conditions.

2.13.2 Disconnection of Service for Cause

- (A) Upon non-payment of any sum due Carrier or upon violation of any of the conditions governing the furnishing of service as provided in this tariff, Carrier may by notice in writing mailed to the Customer, without incurring any liability, temporarily discontinue the furnishing of service to the Customer. Telephone services may be discontinued seven (7) days after mailing notice of intention to discontinue service, and a service order charge will be made by Carrier for restoration of such Authorization Code and/or line. If Carrier elects to discontinue service, the Customer shall be responsible for all charges through the date of termination.

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2.0 RULES AND REGULATIONS (Continued)

2.13 Discontinuance and Restoration of Service (Continued)

2.13.2 Disconnection of Service for Cause (Continued)

- (B) If any Customer-provided equipment is used with facilities provided by Carrier in violation of any law or any of the provisions in this tariff, Carrier will take such action as is necessary for the protection of its facilities or the service of its other Customers and other persons provided with telephone services.

The Customer shall discontinue such use of the equipment or correct the violation immediately upon actual or constructive knowledge of a violation and shall confirm in writing to Carrier within five (5) calendar days that such use has ceased or that the violation has been corrected. Failure of the Customer to discontinue such use or correct the violation and to give the required written confirmation to Carrier within the time stated above shall result in interruption of the service of the Customer creating the violation.

- (C) Telephone services may be refused, reduced, or partially or completely discontinued without notice in the event Carrier is informed that the service is used in such a manner that will adversely affect Carrier's services to others or if service being used for the purpose of violating any federal, state or local statutes.
- (D) VT may disconnect the telephone services in accordance with the terms hereof without any liability except for an appropriate refund of prepaid charges and any service deposit with accrued interest.

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2.0 RULES AND REGULATIONS (Continued)

2.14 Installation and Termination

Service is installed upon mutual agreement between the Customer and Carrier. Customers may be required to sign the VarTec Service Order Form for the various services offered by VarTec Telecom. The agreement will determine terms and conditions of installation, termination of service, any applicable sales commission structure, and sales commission payment schedule. The service agreement does not alter rates specified in the tables and schedules contained in this tariff.

All services offered are subject to the Rules and Regulations of the Idaho Public Utilities Commission as they apply.

2.15 Ownership of Equipment

Equipment furnished by VT on the premises of a Customer are the property of Carrier.

2.16 Taxes

All state and local taxes (e.g., gross receipts tax, sales tax, municipal utilities tax) are listed as separate line items and are not included in the quoted rates.

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2.0 RULES AND REGULATIONS (Continued)

2.17 Taxes and Fees Chargeable to Customers

2.17.1 Adjustments for Municipality Payments

If at any future time a municipality acquires the legal right to impose an occupation tax, license tax, permit fee, franchise fee, or other similar charge upon the Carrier, and imposes the same by ordinance or otherwise, such taxes, fees, or charges shall be billed to the Customers receiving service within the territorial limits of such municipality. Such billing shall allocate the tax, fee, or charge among Customers uniformly on the basis of each Customer's monthly charges for the types of service made subject to such tax, fee, or charge.

2.17.2 Idaho Universal Service Fund Charge

The Idaho Universal Service Fund Charge is assessed to all Customers of VT's services. This charge recovers the cost of the Idaho Universal Service Fund assessment, paid by VT, from Customers. Services provided pursuant to this tariff are subject to the Idaho Universal Service Fund Charge which is set by the Commission and is charged against the Customer's net intrastate charges incurred during a calendar month. This charge is in addition to the tariffed per minute usage rates and any other applicable monthly service fees and surcharges associated with utilizing VT's service and will be listed as a separate line item on the Customer's bill.

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2.0 RULES AND REGULATIONS (Continued)

2.17 Taxes and Fees Chargeable to Customers (Continued)

2.17.3 Adjustments for County or Other Local Taxing Authority Payments

If at any future time a county or other local taxing authority acquires the legal right to impose an occupation tax, license tax, permit fee, franchise fee, or other similar charge upon the Carrier, and imposes the same by ordinance or otherwise, such taxes, fees, or charges shall be billed to the pre-subscribed Customers receiving service within the territorial limits of such county or other taxing authority. Such billing shall allocate the tax, fee, or charge among Customers uniformly on the basis of each Customer's monthly charges for the types of service made subject to such tax, fee, or charge.

2.17.4 Gross Receipts Tax

When utility or telecommunications excise, assessments, franchise fees, or privilege, license, occupational, or other similar taxes or fees, based on interstate or intrastate receipts are imposed by certain taxing jurisdictions upon the Company or upon local exchange companies and passed on to the Company through or with interstate or intrastate access charges, the amounts of such taxes or fees will be billed to Customers in such a taxing jurisdiction on a prorated basis. The amount of charge that is prorated to each Customer's bill is determined by the interstate or intrastate telecommunications services provided to and billed to an end user/customer service location in such a taxing jurisdiction with the aggregate of such charges equal to the amount of the tax or fee imposed upon or passed on to the Company.

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2.0 RULES AND REGULATIONS (Continued)

2.17 Taxes and Fees Chargeable to Customers (Continued)

2.17.5 Late Payment Fee

If any portion of a Customer's payment is not received by the Company two business days prior to the next billing cycle, or if any portion of the payment is received by the Company in funds which are not immediately available upon presentment, a late payment fee shall be due to the Company.

Late payment fees do not apply to the disputed portion of unpaid balances, if resolved in favor of the Customer. Any disputed portion of unpaid balances, if resolved in favor of the Company, may be subject to the late payment fee as of the original due date noted on the Customer's bill. Undisputed amounts of the same bill may be subject to the late payment fee if they remain unpaid by the due date noted on the Customer's bill.

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3.0 VARTEC TELECOM DESCRIPTION OF SERVICES

3.1 General

3.1.1 Introduction

The Carrier endeavors to provide high quality service. Service is available twenty-four (24) hours per day, seven (7) days a week, subject to routine maintenance and outages beyond the control of the Carrier. Carrier's switching equipment is designed and engineered to provide high quality transmission of voice and data with a minimum level of impairment such as noise and echo. However, overall quality may vary somewhat due to the variability in quality of the connections provided by the local telephone companies and other interexchange carriers.

3.1.2 Timing of Calls

(A) Long distance usage charges are based on the actual conversation time transpiring on VT's network. No charge will generally apply to uncompleted calls, which include "ring busy" and "ring no answer calls," and such uncompleted calls will not be knowingly charged to the Customer and, if charged in error, will be refundable to the Customer.

In the event that the Customer fails to hang up when receiving a busy signal or "ring no answer call" for an excessive period of time, however, the Customer may be charged as if the call were completed. VT will determine that a call has been established by signal, where available, from the local telephone company or underlying carrier.

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3.0 VARTEC TELECOM DESCRIPTION OF SERVICES(Continued)

3.1 General (Continued)

3.1.2 Timing of Calls (Continued)

- (B) Unless otherwise specified in this tariff, the minimum call duration for billing purposes is one (1) minute for a connected call.
- (C) Unless otherwise specified in this tariff, usage is measured and rounded to the higher full minute for billing purposes.
- (D) When answer supervision is unavailable and VT has received a reasonable claim from the Customer for a refund of VT's charges for an uncompleted call, VT will reimburse the Customer for the charges that VT has billed for that call.

3.1.3 Service Area

Services will be offered statewide except in the following areas:

Arco	Nu Acres
Ashton	Oakley
Council	Paris
Driggs	St. Anthony
Howe	Stanley
Island Park	Teton
Mackay	Tetonia
Malad City	Victor
Moore	

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3.0 VARTEC TELECOM DESCRIPTION OF SERVICES (Continued)

3.1 General (Continued)

3.1.4 Calculation of Distance

- (A) Usage charges for all mileage sensitive products are based on the airline distance between rate centers associated with the originating and terminating points of the call.
- (B) The Rate Centers of a call are determined by the area codes and exchanges of the origination and destination points.
- (C) The distance between the Rate Center of the Subscriber's equipment and that of the destination point is calculated by using the vertical "V" and horizontal "H" coordinates found in AT&T FCC Tariff No. 10, in the following manner:

Step 1 - Obtain the "V" and "H" coordinates for the Rate Centers of the origination point and the destination point.

Step 2 - Obtain the difference between the "V" coordinates of each of the Rate Centers. Obtain the difference between the "H" coordinates.

Step 3 - Square the differences obtained in Step 2.

Step 4 - Add the squares of the "V" difference and "H" difference obtained in Step 3.

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3.0 VARTEC TELECOM DESCRIPTION OF SERVICES (Continued)

3.1 General (Continued)

3.1.4 Calculation of Distance (Continued)

Step 5 - Divide the sum of the square obtained in Step 4 by ten (10). Round to the next higher whole number if any fraction results from the division.

Step 6 - Obtain the square root of the whole number obtained in Step 5. Round to the next higher whole number if any fraction is obtained. This is the distance between the Rate Centers.

- (D) VT determines the airline mileage between rate centers by applying the formula below to the vertical and horizontal coordinates associated with the rate centers involved.

$$\text{Distance} = \sqrt{\frac{(V1 - V2)^2 + (H1 - H2)^2}{10}}$$

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3.0 VARTEC TELECOM DESCRIPTION OF SERVICES (Continued)

3.1 General (Continued)

3.1.5 Special Promotions

The Carrier may from time to time engage in special promotional service offerings which may be limited to certain dates, times and/or locations. These promotions are designed to attract new customers and/or increase customer awareness of particular service offerings. Customers must subscribe to specific promotions within the given time period as stated in the promotional offer. Any ANI disconnected and then reconnected from VarTec's service for purposes of subscribing to the special promotion may not be eligible. After the initial subscription to a promotion, if no outbound usage is generated by an ANI within the specified time period as stated in the promotional offering, the customer may not receive benefits from the promotion. The promotions may contain special terms and conditions, including but not limited to, usage rates and charges. Such special terms and conditions will be in lieu of those terms, conditions, rates and charges outlined in Sections 3 and 4 of this Tariff.

3.1.6 Travel Card Availability

The VT Travel Card products identified throughout this tariff are only available to existing Customers who subscribed to a Travel Card product prior to July 1, 2004. Customers with active Travel Card accounts as of July 1, 2004 will continue to receive Travel Card service as set forth in this tariff.

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3.0 VARTEC TELECOM DESCRIPTION OF SERVICES (Continued)

3.2 Prepaid Calling Card Service

VT's Prepaid Calling Card Service provides an outbound voice grade communications service for calls charged to a VT Prepaid Calling Card. VT's Prepaid Calling Card Service permits customers to make Prepaid Calling Card calls from any non-rotary dialed telephone within the State of Idaho to any other location by dialing the VT-provided 800 number printed on the card, receiving interactive voice prompts, inserting an authorization code, and then dialing the destination number of the intended party. VT Prepaid Calling Cards can be obtained from VT or agents of VT in various denominations.

Upon accessing the service, the Customer first receives account balance information prior to dialing the terminating number. Upon entering the intended destination number, the Customer will then be advised as to the maximum call length, in minutes. The balance on each VT Prepaid Calling Card will be reduced and depleted based upon customer usage and the terminating location of the call. A Customer's call will be interrupted with an announcement at one minute before the available balance is depleted. Calls in progress will be terminated by the Company when the available balance of the VT Prepaid Calling Card is expended. Any remaining balance may be utilized by the Customer on subsequent long distance telephone calls. All calls must be charged against a valid VT Prepaid Calling Card account that has a sufficient available balance.

VT's Prepaid Calling Cards are non-refundable. Authorization codes associated with Prepaid Calling Card Service will expire one-hundred eighty days following activation. The Carrier shall not be responsible for lost, stolen or unauthorized usage of VT's Prepaid Calling Card or authorization codes.

At the Customer's option, written and automated dialing instructions are provided in both English and Spanish.

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3.0 VARTEC TELECOM DESCRIPTION OF SERVICES (Continued)

3.2 Prepaid Calling Card Service (Continued)

The Customer is granted no rights whatsoever in the trade names or insignia (Marks) of VT Prepaid Calling Card Service, its corporate parent or corporate affiliates (Mark Holders) and the Customer is granted no right to modify the physical appearance of the VT Prepaid Calling Card. Customers who desire to produce their own version of a card utilizing VT Prepaid Calling Card Services shall be provided only with an VT Prepaid Calling Card authorization code.

The following types of calls may not be completed using VT's Prepaid Calling Card Service:

- Calls to 700 numbers
- Calls to 800 numbers
- Calls to 900 numbers
- Directory Assistance
- Any other operator assisted calls

Service is available twenty-four hours a day, seven days a week. The number of available VT Prepaid Calling Cards is subject to technical limitations. Such cards will be offered to Customers on a first come, first served basis.

VT will provide a credit equal to one minute of applicable service for VT Prepaid Calling Card Service calls that are interrupted or are subject to inadequate transmission. Credits will not be issued when an interruption or service deficiency is not reported to VT, due to a failure of power, equipment, or systems not provided by VT. To receive the proper credit, the Customer must notify the Company at the designated Customer Service Number printed on the VT Prepaid Calling Card and furnish the called number, the trouble experienced (e.g., cut-off, noisy circuit, etc.), and the approximate time the call was placed.

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3.0 VARTEC TELECOM DESCRIPTION OF SERVICES (Continued)

3.2 Prepaid Calling Card Service (Continued)

3.2.1 Collector's Card Service

VarTec will provide prepaid calling card services using cards where the card itself has a value (i.e., includes a picture of a license property or because of the materials used in the card) that is distinct from the value of the telecommunications service. The value of the telecommunications service (in minutes or dollars) will be indicated on the card. Further, the intrastate rates, terms and conditions for service will be those set forth in Section 4.2 herein.

3.2.2 Enhanced Prepaid Calling Card Service

The Enhanced Prepaid Calling Card offers the same features as VT's Prepaid Calling Card as listed in Section 3.2 with the additional options of point of sale activation and recharge capability. This option requires a minimum recharge of \$5.00 and a maximum recharge of \$100.00. Further, the intrastate rates, terms and conditions for service will be those set forth in Section 4.2.3 herein.

3.2.3 Prepaid Calling Card Service II

VT's Prepaid Calling Card Service II is intended for Customers that make prepaid calling card calls in excess of three (3) minutes in duration. This service offers the same features as the Prepaid Calling Card Service listed in Section 3.2, but with a lower per minute intrastate usage rate a per call surcharge as set forth in Section 4.2.3 herein.

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3.0 VARTEC TELECOM DESCRIPTION OF SERVICES (Continued)

3.3 Travel Card Service

VT's Travel Card Service permits Customers to make calls from any non-rotary dialed telephone within Idaho to any other location within Idaho by dialing 1 + 800 + 383 + 2255, receiving a prompting tone, then dialing in the Customer's personal identification number (PIN) assigned by VT followed by the telephone number of the called party within Idaho. There are three classes of Travel Card Service:

- 1) **Individual Accounts** - for the Customer who requires a single or few travel cards and regularly bills less than \$200 in travel calls per month.
- 2) **Corporate Accounts** - for the Customer who requires several travel cards and regularly bills less than \$500 in travel calls per month.
- 3) **Group Accounts** - for the Customer who requires many travel cards and regularly bills more than \$500 in travel calls per month.

3.4 Directory Assistance Service

Directory Assistance Service is provided to assist Customers in obtaining telephone numbers. Customers can access Directory Assistance Service by dialing 1 + area code + 555-1212 if they have selected VarTec as their primary interexchange carrier. When VarTec is not the presubscribed interexchange carrier, Customers can access Directory Assistance Service by dialing 10811 + 1 + area code (if required) + 555-1212.

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~~3.0 VARTEC TELECOM DESCRIPTION OF SERVICES (Continued)~~

3.5 New DimeLine® Service

VT's New DimeLine® Service (non-operator assisted, direct dial) is intended for residential Customers for calling within the State of Idaho. Customers access New DimeLine® Service by dialing 1 + (area code when necessary) + NXX-XXXX if they have selected VT as their primary interexchange carrier. When VT is not the presubscribed interexchange carrier, Customers can access New DimeLine® Service by dialing 10XXX + 1 + area code (if required) + NXX-XXXX. In order to receive VarTec's New DimeLine® Service usage rates, however, the Customer must be entered into the VarTec billing database prior to utilizing this service. Calls are routed over Carrier's transmission and switching facilities to any valid NPA-NXX. Rates and charges for VT's New DimeLine® Service are set forth in Section 4.5 following.

Calls are rated based on call duration.

3.6 CallManage Service

The CallManage Service is intended for residential Customers who enroll in the CallManage Program for calling within the state of Idaho. CallManage Service is only available to existing Customers who subscribed to CallManage Service prior to September 21, 2004. Customers of this service will utilize the optional long distance access feature installed on a Uniden Long Distance Manager™ EXLI8962 telephone, or subsequent models, to access VT via Equal Access FGD circuits and/or other Switched Access Services. After enrolling, Customers may access the CallManage Service on a per call basis by utilizing the long distance access feature which automatically accesses VT's network when selected, then the Customer dials 1 + area code (if required) + NXX-XXXX. In order to receive the CallManage Service rates, the Customer must be entered into CallManage Program billing database for the CallManage Service prior to utilizing this service. Calls are routed over Carrier's transmission and switching facilities to any valid NPA-NXX in the state of Idaho. Rates and charges for the CallManage Service are set forth in Section 4.6 following.

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3.0 VARTEC TELECOM DESCRIPTION OF SERVICES (Continued)

3.7 Home Direct® Service

VT's Home Direct® Service permits Customers to make calls from any non-rotary dialed telephone within Idaho to other locations within Idaho by dialing 1 + 800 + NXX-XXXX, receiving a prompting tone, then dialing a seven digit personal identification number (PIN) assigned by VT. The call is then routed to a single destination (terminating ANI) which is pre-programmed by VT and designated by the Customer. Rates and charges for VT's Home Direct® Service are set forth in Section 4.7 following.

Calls are rated based on call duration.

3.8 Business 800SM Service

VT's Business 800SM Service permits Customers to make inward calling from stations in diverse service areas to stations located in the continental U.S. (excluding Alaska and Hawaii). These service areas are groups of predefined NPAs, which encompass all NPAs within the continental U.S. (excluding Alaska and Hawaii). Business 800SM Service rates and charges apply to completed calls from the service area(s)/NPA(s) selected by the Customer to a telephone number associated with the Customer's existing local exchange service. Rates and charges for VT's Business 800SM Service are set forth in Section 4.8 following.

Calls are rated based on time of day and call duration.

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~~3.0 VARTEC TELECOM DESCRIPTION OF SERVICES (Continued)~~

3.9 DimeLine® Service

VT's DimeLine® Service (non-operator assisted, direct dial) is intended for residential Customers for calling within the State of Idaho. Customers access DimeLine® Service by dialing 1 + (area code when necessary) + NXX-XXXX if they have selected VT as their primary interexchange carrier. When VT is not the presubscribed interexchange carrier, Customers can access DimeLine® Service by dialing 10811 + 1 + area code (if required) + NXX-XXXX. In order to receive VT's DimeLine® Service usage rates, however, the Customer must be entered into the VT billing database prior to utilizing this service. Calls are routed over Carrier's transmission and switching facilities to any valid NPA-NXX. Rates and charges for VT's DimeLine® Service are set forth in Section 4.9 following.

Calls are rated based on call duration.

3.10 FiveLine® Service

VT's FiveLine® Service (non-operator assisted, direct dial) is intended for residential Customers for calling within the State of Idaho. Customers access the FiveLine® Service by dialing 1 + (area code when necessary) + NXX-XXXX if they have selected VT as their primary interexchange carrier. When VT is not the presubscribed interexchange carrier, Customers can access the FiveLine® Service by dialing 10-1X-XXX + 1 + area code (if required) + NXX-XXXX. In order to receive FiveLine® Service rates, however, the Customer must be entered into VT billing database prior to utilizing this service. Calls are routed over Carrier's transmission and switching facilities to any valid NPA-NXX. Rates and charges for VT's FiveLine® Service are set forth in Section 4.10 following.

Calls are rated based on call duration.

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~~3.0 VARTEC TELECOM DESCRIPTION OF SERVICES (Continued)~~

3.11 Dime Club® Program

VT's Dime Club® Program is intended for residential Customers for calling within the State of Idaho. Customers of VarTec's Dime Club® Program will be able to utilize the benefits of VarTec's one plus (1+) and calling card services. Upon choosing VarTec as their primary interexchange carrier and being entered into VarTec's billing database, customers will receive the long distance services associated with VarTec's Dime Club® Program. When VT is not the presubscribed interexchange carrier, Customers can access Dime Club® by dialing 10-1X-XXX + 1 + area code (if required) + NXX-XXXX. In order to receive VT's Dime Club® usage rates, however, the Customer must be entered into the VT billing database prior to utilizing this service. Rates and charges for the services included in VarTec's Dime Club® Program are set forth in Section 4.11 following. The Dime Club® Program is a long distance telecommunications services package including, up to, the following four services for a single monthly recurring fee (excluding per minute usage charges):

3.11.1 One Plus Service

Customers may access VT's one plus service (non-operator assisted, direct dial) associated with the Company's Dime Club® Program via Equal Access FGD circuits and/or other Switched Access Services. Calls are routed over Carriers transmission and switching facilities to any valid NPA-NXX. The intrastate rates, terms and conditions for service will be those set forth in Section 4.11 herein.

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3.0 VARTEC TELECOM DESCRIPTION OF SERVICES (Continued)

3.11 Dime Club® Program (Continued)

3.11.2 Call Direct® Service

Customers may access VT's Call Direct® Service associated with the Company's Dime Club® Program from any non-rotary dialed telephone to a single destination by dialing 1+800+NXX-XXXX, receiving a prompting tone, then dialing a seven (7) digit personal identification number (PIN) assigned by VT. The calls are then routed to the intended destination area code and telephone number (terminating ANI) which is pre-programmed by VT and designated by the Customer. The intrastate rates, terms and conditions for service will be those set forth in Section 4.11 herein.

3.11.3 Travel Card Service

Customers may access VT's travel card service associated with the Company's Dime Club® Program from any non-rotary dialed telephone to any other location by dialing 1+800+NXX-XXXX, receiving a prompting tone, then dialing the Customer's PIN, assigned by VT, followed by the area code and telephone number of the called party. Only customers who choose VarTec as their primary interexchange carrier will be eligible for the Dime Club® Travel Card. The intrastate rates, terms and conditions for service will be those set forth in Section 4.11 herein.

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3.0 VARTEC TELECOM DESCRIPTION OF SERVICES (Continued)

3.11 Dime Club® Program (Continued)

3.11.4 Dime Club® Affinity Edition

The Dime Club® Affinity Edition offers the same features as VT's Dime Club® Program. In addition, for every ten (10) long distance calls a customer makes, excluding directory assistance calls, the Customer will receive another long distance Dime Club® Affinity Edition call for only one (\$.01) cent. The one cent (\$.01) calls can be up to ten (10) minutes in duration and can be made anywhere within the United States. The one cent (\$.01) calls will automatically be assessed by the Company's billing system on the first long distance call that meets the above-noted conditions and are subsequent to the required ten (10) qualifying long distance calls made by the Customer, regardless of the Customer's actual billing cycle. The intrastate rates, terms and conditions for service will be those set forth in Section 4.11 herein. The intrastate rates, terms and conditions for service will be those set forth in Section 4.11 herein. Calls are rated based on call duration.

3.12 Dime Works® Service

The Company's Dime Works® Service is offered to customers including, but not limited to, business customers for outward calling within the State of Idaho. Customers may access VarTec Telecom® via Equal Access FGD circuits and/or other switched access services. The service includes a monthly recurring service fee, a per call surcharge and a flat per minute usage rate. In order to receive Dime Works® Service usage rates, however, Customers must first be entered into the VT billing database prior to utilizing this service. Calls are routed over the Carrier's transmission and switching facilities to any valid NPA-NXX. Rates and Charges associated with this service are set forth in Section 4.12 following.

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~~3.0 VARTEC TELECOM DESCRIPTION OF SERVICES (Continued)~~

3.13 Dime Works® 800 Service

VarTec's Dime Works® 800 Service is offered to customers including, but not limited to, business customers for inbound calls made from diverse service areas within the State of Idaho as well as the contiguous United States. This Service includes a monthly recurring service fee, a per call surcharge and a flat per minute usage rate. In order to receive Dime Works® 800 usage rates, however, Customers must first be entered into the VT billing database prior to utilizing this service. Calls are routed over the Carrier's transmission and switching facilities to any valid NPA-NXX. Rates and charges associated with this service are set forth in Section 4.13 following.

3.14 VarTec Signature Series® Services

VarTec Signature Series® Services are intended for Business Customers for calling within the State of Idaho. Customer's of VarTec Signature Series® Services will be able to utilize one-plus (1+), toll-free ("800") and calling card services. Upon choosing VarTec as their primary interexchange carrier and/or the responsible organization for any particular toll-free ("800") telephone number, Customers will receive any or all of the long distance telecommunications services associated with VarTec Signature Series® Services. Rates and charges associated with VarTec Signature Series® Services are set forth in Section 4.14 following. The VarTec Signature Series® Services are long distance telecommunications services including, up to the following:

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3.0 VARTEC TELECOM DESCRIPTION OF SERVICES (Continued)

3.14 VarTec Signature Series® Services (Continued)

3.14.1 VarTec Signature I Service

Customers may access VarTec's Signature I Service via Equal Access FGD circuits and/or other switched access services to make intrastate calls. Calls are routed over carriers transmission and switching facilities to any valid NPA-NXX. VarTec's Signature I Service includes flat-rated intrastate usage rates and a monthly recurring service fee. Rates and charges associated with VarTec's Signature I Service are included in Section 4.14.1

3.14.2 VarTec Signature 800 Service

VarTec's Signature 800 Service allows Customers to receive inbound intrastate calls from any other calling stations within the state. The service includes a monthly recurring service fee and a one-time installation fee. Rates and charges associated with this service are set forth in Section 4.14.3 following.

3.14.3 VarTec Signature Travel Service

VarTec's Signature Travel Service is designed to allow customers to make calls from any non-rotary dialed telephone within Idaho to any other location by dialing 1 + 800 + XXX + XXXX, receiving a prompting tone, then dialing in the Customer's Authorization Code assigned by the Company followed by the telephone number of the called party. The service is for Customers who require many travel cards and regularly make more than \$500 in calling card calls per month. Rates and charges associated with this service are set forth in Section 4.14.4 following.

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3.0 VARTEC TELECOM DESCRIPTION OF SERVICES (Continued)

3.15 Dime College Travel Card Service

VT's Dime College Travel Card Service permits Customers to make calls from any non-rotary dialed telephone within Idaho to any other location by dialing 1 + 800 + XXX + XXXX, receiving a prompting tone, then dialing in the Customer's personal identification number (PIN) assigned by VT followed by the telephone number of the called party. The Dime College Travel Card Service is intended for Customers of VT's College and Alumni Programs which are available through participating colleges and alumni organizations.

Rates and charges for VT's Dime College Travel Card Service are set forth in Section 4.15 following.

3.16 VarTec Varsity Line Service

VarTec Varsity Line Service permits Customers to make calls from any non-rotary dialed telephone within Idaho to other locations by dialing 1 + 800 + NXX-XXXX, receiving a prompting tone, then dialing a seven (7) digit personal identification number (PIN) assigned by VT. The calls are then routed to a single destination (terminating ANI) which is pre-programmed by VT and designated by the Customer. Rates and charges for VarTec Varsity Line Service are set forth in Section 4.16 following. In addition, customers of VarTec Varsity Line Service will be billed at \$.01 per call for the first five qualifying calls. A qualifying call is defined as a completed call of ten minutes or less in duration, excluding Directory Assistance calls. The one cent (\$.01) calls will automatically be assessed by the Company's billing system on the first five long distance call(s) that meet the above-noted conditions.

Calls are rated based on call duration.

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3.0 VARTEC TELECOM DESCRIPTION OF SERVICES (Continued)

3.17 TollSaver® II Service

TollSaver® II Service (non-operator assisted, direct-dial) is offered to Customers, including, but not limited to, residential and business Customers, for calling within the State of Idaho. Customers access VarTec Telecom via Equal Access FGD circuits and/or other Switched Access Services. Customers can access TollSaver® II Service by dialing 1 + (area code when necessary) + NXX-XXXX if they have selected VT as their primary interexchange carrier. When VT is not the presubscribed interexchange carrier, Customers can access TollSaver® II Service by dialing 10811 + 1 + area code (if required) + NXX-XXXX. In order to receive VT's TollSaver® II Service usage rates, however, the Customer must be entered into the VT billing database prior to utilizing this service. Calls are routed over Carrier's transmission and switching facilities to any valid NPA-NXX in the State of North Carolina. Rates and charges for VT's TollSaver® II Service are set forth in Sections 4.17 following.

Customers of VT's TollSaver® II Service will be eligible for VT's Frequent Caller Program. For every ten (10) long distance TollSaver® II calls a Customer makes, excluding Directory Assistance calls, the Customer will receive two additional long distance TollSaver® II calls for only one cent (\$.01) each. The one cent (\$.01) calls can be up to ten (10) minutes in duration and can be made anywhere within the contiguous United States. The one cent (\$.01) calls will automatically be assessed by Company's billing system on the first two long distance call(s) that meets the above-noted conditions and are subsequent to the required ten (10) long distance calls made by the Customer, regardless of the Customer's actual billing cycle.

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3.0 VARTEC TELECOM DESCRIPTION OF SERVICES (Continued)

3.17 TollSaver® II Service

The one (1) penny calls are awarded in multiples of eleven and twelve, respectfully, (i.e., 11, 12; 23, 24; 35, 36; etc.). If either one of those calls exceeds ten (10) minutes or is made to a party outside the contiguous United States, then the very next call(s) that satisfies these conditions, regardless of its numerical standing, will be billed one cent (\$.01). Calls are rated based on mileage, time of day and call duration.

3.18 Aspire® Service

VarTec's Aspire® Service (non-operator assisted, direct dial) is intended for small business customers for calling within the State of Idaho. This program is designed to be sold by agents of VarTec. Upon choosing VarTec as their primary interexchange carrier and being entered into VarTec's billing database, customers will receive the long distance usage rates associated with VarTec's Aspire® Service. When VT is not the presubscribed interexchange carrier, Customers can access Aspire® by dialing 10XXX + 1 + area code (if required) + NXX-XXXX. In order to receive VT's Aspire® usage rates, however, the Customer must be entered into the VT billing database prior to utilizing this service. Calls are routed over Carrier's transmission and switching facilities to any valid NPA-NXX. Rates and charges for VarTec's Aspire® Service are set forth in Section 4.18 following.

Calls are rated based on call duration.

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3.0 VARTEC TELECOM DESCRIPTION OF SERVICES (Continued)

3.19 Universal Travel Card Service

VarTec's Universal Travel Card Service permits Customers to make calls from any non-rotary dialed telephone within Idaho to any other location by dialing 1 + 800 + XXX + XXXX, receiving a prompting tone, then dialing in the Customer's personal identification number (PIN) assigned by VarTec followed by the telephone number of the called party.

Rates and charges for VarTec's Universal Travel Card Service are set forth in Section 4.19 following.

3.20 Small Change® Service

VarTec's Small Change® Service (non-operator assisted, direct dial) is intended for residential customers for calling within the State of Idaho. Upon choosing VarTec as their primary interexchange carrier and being entered into VarTec's billing database, customers will receive the long distance usage rates associated with VarTec's Small Change® Service. When VT is not the presubscribed interexchange carrier, Customers can access Small Change® Service by dialing 10XXX + 1 + area code + NXX-XXXX. In order to receive VarTec's Small Change® Service usage rates, however, the Customer must be entered into the VarTec billing database prior to utilizing this service. Calls are routed over Carrier's transmission and switching facilities to any valid NPA-NXX. Rates and charges for VarTec's Small Change® Service are set forth in Section 4.20 following.

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3.0 VARTEC TELECOM DESCRIPTION OF SERVICES (Continued)

3.20 Small Change® Service (Continued)

3.18.1 Small Change® Affinity Edition

The Small Change® Affinity Edition offers the same features as VT's Small Change® Service. In addition, for every ten (10) long distance calls a customer makes, excluding directory assistance calls, the Customer will receive another long distance Small Change® Affinity Edition call for only one (\$.01) cent. The one cent (\$.01) calls can be up to ten (10) minutes in duration and can be made anywhere within the United States. The one cent (\$.01) calls will automatically be assessed by the Company's billing system on the first long distance call that meets the above-noted conditions and are subsequent to the required ten (10) qualifying long distance calls made by the Customer, regardless of the Customer's actual billing cycle. The intrastate rates, terms and conditions for service will be those set forth in Section 4.20 herein.

3.21 Conference Calling Service

Conference Calling Service allows a VT Customer to hold conversations and/or meetings with two (2) to twenty-three (23) other involved parties within Idaho. Customers of this service are able to establish simultaneous telephone contact with multiple callers by each of the involved parties dialing an 800 number predetermined by VT, receiving a prompting tone, then entering an authorization code also predetermined by VT, from any non-rotary dialed telephone within Idaho. Once the authorization code is entered, the calling party is connected to the conference call. The Customer must schedule the conference call at least twenty-four (24) hours in advance with VT. In order to receive the Conference Calling Service and associated rates, the Customer must be entered into the VT billing database prior to utilizing the service. Rates and charges for the Conference Calling Service are set forth in section 4.21 following. Calls are rated based on time of day and call duration of each and every involved party that participates in the conference call.

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3.0 VARTEC TELECOM DESCRIPTION OF SERVICES (Continued)

3.22 New Home Direct® Service

VT's New Home Direct® Service permits Customers to make calls from any non-rotary dialed telephone within Idaho to other locations by dialing 1 + 800 + NXX-XXXX, receiving a prompting tone, then dialing a personal identification number (PIN). The calls are then routed to a single destination (terminating ANI) which is pre-programmed by VT and designated by the Customer. Rates and charges for VT's New Home Direct® Service are set forth in Section 4.22 following.

In addition, Customers of VT's New Home Direct® Service will be billed at \$.01 per call for the first five qualifying calls. A qualifying call is defined as a completed domestic, long distance call of ten minutes or less in duration, excluding Directory Assistance calls. The one cent (\$.01) calls will automatically be assessed by the Company's billing system on the first five long distance calls that meet the above-noted conditions.

Calls are rated based on call duration.

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3.0 VARTEC TELECOM DESCRIPTION OF SERVICES (Continued)

3.23 Long Distance Saver Service

The Long Distance Saver Service is intended for use by residential and small business Customers who enroll in the CallManage Program for calling within the state of Idaho. The Long Distance Saver Service is only available to existing Customers who subscribed to the CallManage Program prior to September 21, 2004. Customers of this service will utilize the optional long distance access feature installed in a telephone manufactured and distributed by vendors selected by VT to access its service via Equal Access FGD circuits and/or other Switched Access Services. After enrolling in the CallManage Program, Customers may access the Long Distance Saver Service on a per call basis by utilizing the long distance access feature which automatically accesses VT's network when selected, then the Customer dials 1 + area code (if required) + NXX-XXXX. In order to receive the Long Distance Saver Service rates, the Customer must be entered into CallManage Program billing database for the Long Distance Saver Service prior to utilizing this service. Calls are routed over Carrier's transmission and switching facilities to any valid NPA-NXX in the state of Idaho. Rates and charges for the Long Distance Saver Service are set forth in Section 4.23 following. Calls are rated based on call duration.

Customers of VT's Long Distance Saver Service will be eligible for VT's Frequent Caller Program. For every nine (9) long distance calls that a Customer makes on the Long Distance Saver Service, the Customer will receive another domestic Long Distance Saver Service call for only one cent (\$.01). The one cent (\$.01) calls can be up to ten minutes in duration and will not apply toward the count for the next one cent (\$.01) call. The one cent (\$.01) calls can be made to any location within the U.S. and will automatically be assessed by Company's billing system on the first long distance call that meets the above-noted conditions subsequent to the required nine (9) long distance calls made by the Customer.

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3.0 VARTEC TELECOM® DESCRIPTION OF SERVICES (Continued)

3.23 Long Distance Saver Service (Continued)

The one cent (\$.01) calls are assessed in multiples of 10 (i.e., 10, 20, 30, 40, etc.). For example, if a Customer makes twenty-five (25) long distance calls on the Long Distance Saver Service, the Customer will be entitled to a one cent (\$.01) call on both the tenth and twentieth calls. If either one of those calls exceeds ten (10) minutes or is made to a location outside of the U.S., then the call will be billed at the applicable per minute rate as listed in Section 4.23, and the very next call that satisfies the required conditions, regardless of its numerical standing, will be billed at one cent (\$.01).

3.24 VarTec VoiceSM Services

VarTec VoiceSM Services are intended for residential Customers for calling within the State of Idaho. Customers of VarTec VoiceSM Services will be able to utilize one-plus (1+) long distance service as well as toll-free and travel card services. Billing for the VarTec VoiceSM Services will be rendered directly by VT. In order to receive the usage rates of the VarTec VoiceSM Services, the Customer must be entered into the VarTec billing database prior to utilizing this service. Rates and charges associated with VarTec VoiceSM Services are set forth in Section 4.24 following. The VarTec VoiceSM Services are long distance telecommunications services including, up to the following:

3.24.1 VarTec VoiceSM Long Distance Service

Customers may access the VarTec VoiceSM Long Distance Service via Equal Access FGD circuits and/or other switched access services to make intrastate calls. Calls are routed over carrier's transmission and switching facilities to any valid NPA-NXX. The specific rates and charges associated with the VarTec VoiceSM Long Distance Service are included in Section 4.24.1 following.

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3.0 VARTEC TELECOM DESCRIPTION OF SERVICES (Continued)

3.24 VarTec VoiceSM Services (Continued)

3.24.2 VarTec VoiceSM Travel Card Service

VarTec VoiceSM Travel Card Service is designed to allow residential Customers to make calls from any non-rotary dialed telephone within Idaho to any other location by dialing 1 + 800 + XXX + XXXX, receiving a prompting tone, then dialing in the Customer's Authorization Code assigned by VT followed by the telephone number of the called party. Rates and charges associated with the VarTec VoiceSM Travel Card Service are set forth in Section 4.24.2 following.

3.24.3 VarTec VoiceSM Call Direct® Service

The VarTec VoiceSM Call Direct® Service permits residential Customers to make calls from any non-rotary dialed telephone within Idaho to any other pre-designated location by dialing 1 + 800 + NXX-XXXX, receiving a prompting tone, then dialing a personal identification number (PIN). The calls are then routed to a single destination (terminating ANI) which is pre-programmed by VT and pre-designated by the Customer. Rates and charges for the VarTec VoiceSM Call Direct® Service are set forth in Section 4.24.3 following.

3.24.4 VarTec VoiceSM Toll Free Service

VarTec VoiceSM Toll Free Service allows Customers to receive inbound intrastate calls from any other calling station within Idaho. Rates and charges associated with the VarTec VoiceSM Toll Free Service are set forth in Section 4.24.4 following.

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3.0 VARTEC TELECOM DESCRIPTION OF SERVICES (Continued)

3.25 VarTec LibertyLine® Services

VarTec LibertyLine® Services are intended for business Customers for calling within the State of Idaho. Customers of VarTec LibertyLine® Services will be able to utilize one-plus (1+) long distance service, toll-free (“800”) service and travel card service. Billing for the VarTec LibertyLine® Services will be rendered directly by VT. Only those Customers who select VT as their primary interexchange carrier and/or the responsible organization for a particular toll-free telephone number will be eligible to utilize any or all of the long distance telecommunications services associated with VarTec LibertyLine® Services. Rates and charges associated with VarTec LibertyLine® Services are set forth in Section 4.25 following. The VarTec LibertyLine® Services are long distance telecommunications services including, up to the following:

3.25.1 VarTec LibertyLineSM Long Distance Service

Customers may access the VarTec LibertyLineSM Long Distance Service via Equal Access FGD circuits and/or other switched access services to make intrastate calls. Calls are routed over carrier’s transmission and switching facilities to any valid NPA-NXX. The specific rates and charges associated with the VarTec LibertyLineSM Long Distance Service are included in Section 4.25.1 following.

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3.0 VARTEC TELECOM DESCRIPTION OF SERVICES (Continued)

3.25 VarTec LibertyLineSM Services (Continued)

3.25.2 VarTec LibertyLineSM Travel Card Service

VarTec LibertyLineSM Travel Card Service is designed to allow business Customers to make calls from any non-rotary dialed telephone within Idaho to any other location by dialing 1 + 800 + XXX + XXXX, receiving a prompting tone, then dialing the Customer's Authorization Code assigned by VT followed by the telephone number of the called party. Rates and charges associated with the VarTec LibertyLineSM Travel Card Service are set forth in Section 4.25.2 following.

3.25.3 VarTec LibertyLineSM 800 Service

VarTec LibertyLineSM 800 Service allows business Customers to receive inbound intrastate calls from any other calling station within Idaho. Rates and charges associated with the VarTec LibertyLineSM 800 Service are set forth in Section 4.25.3 following.

3.26 FiveLine® Travel Card Service

VT's FiveLine® Travel Card Service is designed to allow residential Customers to make calls from any non-rotary dialed telephone within Idaho to any other location by dialing 1 + 800 + XXX + XXXX, receiving a prompting tone, then dialing in the Customer's Authorization Code assigned by VT, followed by the telephone number of the called party. Rates and charges associated with the FiveLine® Travel Card Service are set forth in Section 4.26 following.

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3.0 VARTEC TELECOM® DESCRIPTION OF SERVICES (Continued)

3.27 FiveLine® Call Direct® Service

VT's FiveLine® Call Direct® Service permits Customers to make calls from any non-rotary dialed telephone within Idaho to other locations by dialing 1 + 800 + NXX-XXXX, receiving a prompting tone, then dialing a personal identification number (PIN). The calls are then routed to a single destination (terminating ANI) which is pre-programmed by VT and designated by the Customer. Rates and charges for VT's FiveLine® Call Direct® Service are set forth in Section 4.27 following.

Calls are rated based on call duration.

3.28 Telephone Express® Services

Telephone Express® Services are intended for residential and business Customers for calling within the State of Idaho. Customers of Telephone Express® Services will be able to utilize one-plus (1+) long distance service, toll-free ("800") service and travel card services. Only those current Customers who have utilized Telephone Express® via carrier access code, or have selected Telephone Express® as their primary interexchange carrier and/or the responsible organization for a particular toll-free telephone number will be eligible to utilize any or all of the long distance telecommunications services associated with Telephone Express® Services. Telephone Express® Services will not be available to new Customers or to any Customers currently subscribed to another VT service. Rates and charges associated with Telephone Express® Services are set forth in Section 4.28 following. The Telephone Express® Services are long distance telecommunications services including, up to the following:

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~~3.0 VARTEC TELECOM DESCRIPTION OF SERVICES (Continued)~~

3.28 Telephone Express® Services (Continued)

3.28.1 Telephone Express® Long Distance Service

Customers may access the Telephone Express® Long Distance Service via Equal Access FGD circuits and/or other switched access services to make intrastate calls. Calls are routed over carrier's transmission and switching facilities to any valid NPA-NXX. The specific rates and charges associated with the Telephone Express® Long Distance Service are included in Section 4.28.1 following.

3.28.2 Telephone Express® Travel Card Service

VarTec Telephone Express® Travel Card Service is designed to allow Customers to make calls from any non-rotary dialed telephone within Idaho to any other location by dialing 1 + 800 + XXX + XXXX, receiving a prompting tone, then dialing the Customer's Authorization Code assigned by VT followed by the telephone number of the called party. Rates and charges associated with the VarTec Telephone Express® Travel Card Service are set forth in Section 4.28.2 following.

3.28.3 Telephone Express® 800 Service

Telephone Express® 800 Service allows Customers to receive inbound intrastate calls from any other calling station within Idaho. Rates and charges associated with the Telephone Express® 800 Service are set forth in Section 4.28.3 following.

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3.0 VARTEC TELECOM DESCRIPTION OF SERVICES (Continued)

3.28 Telephone Express® Services (Continued)

3.28.4 Telephone Express® Call Direct® Service

Telephone Express® Call Direct® Service permits Customers to make calls from any non-rotary dialed telephone within Idaho to other locations by dialing 1 + 800 + NXX-XXXX, receiving a prompting tone, then dialing a personal identification number (PIN). The calls are then routed to a single destination (terminating ANI) which is pre-programmed by VT and designated by the Customer. Rates and charges for Telephone Express® Call Direct® Service are set forth in Section 4.28.4 following.

Calls are rated based on call duration.

3.29 5TalkSM Call Direct® Service

VT's 5TalkSM Call Direct® Service permits Customers to make calls from any non-rotary dialed telephone within Idaho to other locations by dialing 1 + 800 + NXX-XXXX, receiving a prompting tone, then dialing a personal identification number (PIN) assigned by VT. The calls are then routed to a single destination (terminating ANI) which is pre-programmed by VT and designated by the Customer. Rates and charges for VT's 5TalkSM Call Direct® Service are set forth in Section 4.29 following.

Calls are rated based on call duration.

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3.0 VARTEC TELECOM DESCRIPTION OF SERVICES (Continued)

3.30 5TalkSM Calling Card Service

VT's 5TalkSM Calling Card Service is designed to allow residential Customers to make calls from any non-rotary dialed telephone within Idaho to any other location by dialing 1 + 800 + XXX + XXXX, receiving a prompting tone, then dialing in the Customer's Authorization Code assigned by VT, followed by the telephone number of the called party. Rates and charges associated with the 5TalkSM Calling Card Service are set forth in Section 4.30 following.

Calls are rated based on call duration.

3.31 Your DimeLine® Service

VT's Your DimeLine® Service (non-operator assisted, direct dial) is intended for existing VT Customers for calling within the State of Idaho. Customers access Your DimeLine® Service by dialing 1 + (area code when necessary) + NXX-XXXX if they have selected VT as their primary interexchange carrier. When VT is not the presubscribed interexchange carrier, Customers can access Your DimeLine® Service by dialing 10-1X-XXX + 1 + area code (if required) + NXX-XXXX. In order to receive VarTec's Your DimeLine® Service usage rates, however, the Customer must be eligible to receive the service based on the above requirements and must be entered into the VT billing database prior to utilizing this service. Calls are routed over Carrier's transmission and switching facilities to any valid NPA-NXX. Rates and charges for VT's Your DimeLine® Service are set forth in Section 4.31 following. Calls are rated based on call duration.

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3.0 VARTEC TELECOM DESCRIPTION OF SERVICES (Continued)

3.32 Operator Services

VT's Operator Services are intended for use by residential customers for calling within the State of Idaho from their home telephones. Customers may access Operator Services from their home telephones by dialing 00 to access a live or automated operator if they have selected VT as the primary interLATA interexchange carrier for the calling station, or Customers may dial 101XXXX + 00 to access a live or automated operator when VT is not the presubscribed interexchange carrier for the calling station.

Calls are rated based on operator type (i.e., live or automated), call duration and time of day. Per call surcharges based on calling and billing options also apply.

Chargeable time begins when a network connection is established between the calling station and the called station. Chargeable time ends when either party disconnects the call thereby releasing the network connection.

Chargeable time for collect calls and Person-to-Person calls differs from the definition above and is applied as follows:

For collect calls, chargeable time begins when the called party accepts responsibility for payment of the charges associated with the call. For Person-to-Person calls, chargeable time begins when a network connection is established between the calling party and the requested party.

Rates and charges for VT's Operator Services are set forth in Section 4.32 following.

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3.0 VARTEC TELECOM DESCRIPTION OF SERVICES (Continued)

3.32 Operator Services (Continued)

3.32.1 Operator Services Calling Options

- (A) **Operator Station-to-Station** - Operator Station-to-Station calls may be placed when a caller requests operator assistance in reaching a telephone number and will speak with any individual at the called station rather than a specified party. Customers may use one of the dialing sequences provided in 3.32 above to access an operator for Operator Station-to-Station calls. The billing options listed in Section 3.32.2 below may be used for Operator Station-to-Station calls.

- (B) **Person-to-Person** - Person-to-Person calls may be placed when the calling party requests operator assistance in reaching a specific person, department, extension, office, etc. at a specified telephone number. The operator dials the destination telephone number and remains on the line until the requested party or other caller-accepted alternative is reached and conversation begins. Customers may use one of the dialing sequences provided in 3.32 above to access an operator for Person-to-Person calls. The billing options listed in Section 3.32.2 below may be used for Person-to-Person calls.

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3.0 VARTEC TELECOM DESCRIPTION OF SERVICES (Continued)

3.32 Operator Services (Continued)

3.32.2 Operator Services Billing Options

- a. **Calling Station Billing** - This option applies to Operator Services calls that are billed to the calling station. All charges associated with the call, including per minute charges and surcharges, are billed to the calling station.
- b. **Collect Billing** - This option applies to Operator Services calls when a party at the called station is contacted by an operator and accepts the call by agreeing to be responsible for all charges, both per minute charges and surcharges, associated with the call. Calls are billed to the party responsible for the called station.
- c. **Third Party Billing** - This option applies to Operator Services calls that are not billed to the calling or called stations, but instead, the charges, including per minute charges and surcharges, are billed to a third party station.

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3.0 VARTEC TELECOM DESCRIPTION OF SERVICES (Continued)

3.33 5 TalkSM Service

VT's 5 TalkSM Service (non-operator assisted, direct dial) is intended for residential Customers for calling within the State of Idaho. Customers access VT via Equal Access FGD circuits and/or other Switched Access Services. Customers access VT's 5 TalkSM Service by dialing 1 + (area code when necessary) + NXX-XXXX if they have selected VT as their primary interexchange carrier. When VT is not the presubscribed interexchange carrier, Customers can access this service by dialing 101XXXX + 1 + area code (if required) + NXX-XXXX. Calls are routed over Carrier's transmission and switching facilities to any valid NPA-NXX. In order to receive 5 TalkSM Service rates, however, the Customer must be entered into the VT billing database prior to utilizing this service.

Rates and charges for VT's 5 TalkSM Service are set forth in Section 4.33 following. Calls are rated based on call duration.

3.34 5 Time[®] Service

5 Time[®] Service (non-operator assisted, direct-dial) is offered to residential Customers for calling within the State of Idaho. Customers access VT via Equal Access FGD circuits and/or other Switched Access Services. Customers can access 5 Time[®] Service by dialing 1 + (area code when necessary) + NXX-XXXX if they have selected VT as their primary interexchange carrier. When VT is not the presubscribed interexchange carrier, Customers can access 5 Time[®] Service by dialing 10-1X-XXX + 1 + area code (if required) + NXX-XXXX. In order to receive 5 Time[®] Service rates, however, the Customer must be entered into the VT billing database prior to utilizing this service.

Rates and charges for VT's 5 Time[®] Service are set forth in Section 4.34 following. Calls are rated based on duration.

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3.0 VARTEC TELECOM DESCRIPTION OF SERVICES (Continued)

3.35 9TimeSM Service

9TimeSM Service (non-operator assisted, direct-dial) is offered to residential Customers for calling within the State of Idaho. Customers access VT via Equal Access FGD circuits and/or other Switched Access Services. Customers can access 9TimeSM Service by dialing 1 + (area code when necessary) + NXX-XXXX if they have selected VT as their primary interexchange carrier. When VT is not the presubscribed interexchange carrier, Customers can access 9TimeSM Service by dialing 10-1X-XXX + 1 + area code (if required) + NXX-XXXX. In order to receive 9TimeSM Service rates, however, the Customer must be entered into the VT billing database prior to utilizing this service.

Rates and charges for VT's 9 TimeSM Service are set forth in Section 4.35 following. Calls are rated based on duration.

3.36 3¢/39¢ Service

VT's 3¢/39¢ Service (non-operator assisted, direct dial) is intended for residential Customers for calling within the State of Idaho. Customers access 3¢/39¢ Service by dialing 1 + (area code when necessary) + NXX-XXXX if they have selected VT as their primary interexchange carrier. When VT is not the presubscribed interexchange carrier, Customers can access 3¢/39¢ Service by dialing 10-1X-XXX + 1 + area code (if required) + NXX-XXXX. Calls are routed over Carrier's transmission and switching facilities to any valid NPA-NXX. The 3¢/39¢ Service is also marketed as the VarTec Gold and OneChoice® Gold plans.

Rates and charges for VT's 3¢/39¢ Service are set forth in Section 4.36 following.

Calls are rated based on call duration.

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