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IDAHO PUBLIC
UTILITIES COMMISSION

ELTOPIA COMMUNICATIONS, LLC

Schedule of

GENERAL REGULATIONS FOR EXCHANGE SERVICES

Applying to the Local Exchange

Services and Facilities of this Company

in the State of Idaho

April 2007, 2006
By Will MacHugh, Vice President

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APPLICATION OF PRICE LIST

Eltopia Communications, LLC. (hereinafter "The Company") has been authorized by the Idaho Public Utilities Commission (Idaho PUC) to provide competitive local exchange and interexchange services.

This price list sets forth the service offerings, rates, terms and conditions applicable to the furnishing of local exchange services to residential and small business customers within the Cour d'Alene, Idaho, Service Area. The rates and rules contained herein are subject to change pursuant to the rules and regulations of the Idaho PUC.

EXPLANATION OF SYMBOLS. REFERENCE MARKS. AND ABBREVIATIONS OF TECHNICAL TERMS USED IN THIS PRICE LIST

The following symbols shall be used as set out below to describe specific changes made to the original price list.

C -	Indicates a changed listing, rule, or condition, which may affect rates or charges
D -	Indicates discontinued material, including a listing, rate, rule or condition
I -	Indicates an increase
M -	Indicates that the material has been relocated to-another part of price list schedules with no change in text, rate, rule or condition
N -	Indicates new material including listing, rate, rule or condition
R	Indicates a reduction
S -	Indicates reissued matter
T -	Indicates a change in wording of text, but not a change in rate, rule or condition.

CONTACT INFORMATION

Eltopia Communications, LLC.
2304 Ringold Road
Eltopia, WA 99330
Phone: (509) 543-7469
Fax: (509) 266-4075
support@eltopia.com

Customer Contact -

For establishment of service, complaints and inquires regarding service and billing, or reporting or inquiring about network outages or service problems.

Customer Service: (866) 358-6742

Maintenance: (866) 358-6742

Commission Contact -

For complaints, inquiries and matters concerning rates and price lists.

Will MacHugh
2304 Ringold Road
Eltopia, WA 99330
Phone: (509) 430-0411
Fax: (509) 266-4075
wmachugh@eltopia.com

DEFINITIONS

The following words and terms when used in this price list shall have the meaning set out by this section.

Access Lines: Telephone facilities which permits access to and from the Customer's premises and the telephone exchange or serving central office.

Advance Payment: A payment required before the start of service. Advanced payment may consist of any required construction cost, all appropriate non-recurring charges, and an estimate of the first month's recurring charges. Advance Payments will be applied to the first bill rendered by Company following implementation of services.

Agent: A business representative authorized by the Company to bring about, modify, affect, accept performance of, or terminate contractual obligations between the Company and its applicants or Customers.

Applicant: A person who applies for telecommunications service. Includes persons seeking reconnection of service after Company-initiated termination.

Application: A request made in writing for telephone service.

Authorized User: A person, firm or corporation that is authorized by the Company to be connected to the service of the Customer or joint user.

Automatic Number Identification (ANI): The automatic transmission of a calling party's billing account telephone number to a local exchange Company, interexchange carrier or a third party subscriber. The primary purpose of ANI is for billing of toll calls.

Basic Rate Area: A specific geographic area, within which the schedule rates for local exchange service apply without exchange line mileage and without special rates in lieu of mileage.

Central Office: Company facilities where subscriber lines are connected to each other through switching equipment for placing local and long distance telephone calls.

Company or Name of Company: Eltopia Communications, LLC.

Customer or Subscriber: The person, firm or corporation that orders service and is responsible for the payment of charges for that service and for compliance with the Company's regulations related to that service.

Direct Inward Dialing (DID): Allows incoming calls from the exchange or toll network to reach specific stations without attendant assistance or intervention.

Nonlisted Service: A directory listing service wherein a Customer is not listed in the published directory, but is listed in the directory assistance database.

Nonpublished Service: A directory listing service wherein-a Customer is not listed in the published directory or in the directory assistance database.

Recurring Charges: The charges to a Customer for services, facilities and equipment, which recur monthly for the agreed upon duration of the service.

Residential Service: Telephone Service provided to customers when the actual or obvious use is for domestic purposes.

Service Commencement Date: The first day following the date on which the Company notifies the Customer that the requested service or facility is available for use, unless the Customer refuses to accept service because it does not conform to the standards set forth in the Service Order or in this price list, in which case the Service Commencement Date is the date on which the Customer accepts service. The Company and the Customer may agree on a substitute Service Commencement Date.

Service Order: The written order for Services executed by the Customer and the Company in the format devised by the Company. The signing of a Service Order by the Customer and acceptance by the Company initiates the obligations of the respective-parties as set forth therein and pursuant to this price list; except that the duration of the service is calculated from the Service Commencement Date.

Shared: A facility or equipment system or subsystem that can be used simultaneously by several Customers.

Small Business Service: Telephone service provided to businesses with five (5) or fewer lines.

REGULATIONS

1. Undertaking of the Company

1.1 Scope

1.1.2 The Company undertakes to furnish local exchange communications service pursuant to the terms of this price list.

1.1.2 The services offered herein may be used for any purpose. There are no restrictions on sharing or resale of the Company's services. However, the Customer remains liable for all obligations under this price list even if such sharing or resale arrangements exist regardless of the Company's knowledge of these arrangements. If service is jointly ordered by more than one Customer, each is jointly and severally liable for all obligations.

1.1.3 The services the Company offers shall not be used for any unlawful purposes or for any use for which the Customer has not obtained all required governmental approvals, authorizations, licenses, consents and permits.

1.1.4 Company services may be connected to the services or facilities of other communications carriers only when authorized by and in accordance with the terms and conditions of any price lists of such other communications carriers.

1.1.5 The services of the Company are furnished for the transmission of voice communications but may also be used for data, facsimile, signaling, metering, or other similar communications, subject to the transmission capabilities of the technologies or combination of technologies available. Service is available twenty-four hours a day, seven days a week.

2. Shortage of Equipment or Facilities

The furnishing of service under this price list is subject to the availability on a continuing basis of all facilities necessary to provide the service. Services will be provided using company owned or leased facilities.

3. Selection of Transmission

The Company selects arranges for the channels and/or service components and underlying network facilities used to provide service. The Company may modify or change the channels, service components and underlying Company facilities or the underlying carrier at any time subject to Part 68 of the FCC's Rules and Regulations and this price list.

4. Notification of Service-Affecting Activities

The Company will provide the Customer with reasonable notification of service-affecting activities that may occur during the normal operation of its business. Such activities may include, but are not limited to, equipment or facilities additions, removals or rearrangements and routine preventive maintenance. Generally, such activities are not specific to an individual Customer but affect many Customers' services. No specific advance notification period is applicable to all service-affecting activities. The Company will work cooperatively with the Customer to determine reasonable notification requirements. Notification to the Customer may not be possible with some emergency or unplanned service-affecting conditions, such as an outage resulting from cable damage.

5. Provision of Equipment and Facilities

5.1 The Company shall make a reasonable effort to provide service to a Customer on or before a particular date, subject to the provisions of and compliance by the Customer with the regulations contained in this price list.

5.2 The Company shall make a reasonable effort to maintain facilities that it furnishes to the Customer. The Customer shall not, and the Customer shall not permit others to, rearrange, disconnect, remove, attempt to repair or otherwise interfere with any of the facilities installed by the Company, except upon the written consent of the Company.

6. Terms and Conditions

6.1 Service is provided on a minimum term basis of at least one month, using 24-hours per day for each day of the month. For purposes of this price list, a month is considered to have thirty days. All calculations of dates set forth in this price list shall be based on calendar days, unless otherwise specified herein.

6.2 This price list shall be interpreted and governed by the laws of the State of Idaho and the Rules issued by the Idaho Public Utilities Commission.

7. Non-routine Installation and Special Construction

7.1 Non-Routine Installation

At the Customer's request, installation maintenance may be performed outside the Company's regular business hours or in hazardous locations. In such cases, charges based on cost of the actual labor, material, or other costs incurred by or charged to the Company will apply.

7.2 Special Construction

Subject to the agreement of the Company, special construction of facilities may be undertaken on a reasonable effort basis at the request of the Customer. Special construction may include that construction undertaken:

(a) where facilities are not presently available;

(b) of a type other than that which the Company would normally utilize in the furnishing of its service;

(c) over a route other than that which the Company would normally utilize in the furnishing of its services;

(d) in a quantity greater than that which the Company would normally utilize in the furnishing of its services;

(e) on an expedited basis;

(f) on a temporary basis until permanent facilities are available;

(g) involving abnormal costs; or

(h) in advance of normal construction.

Special construction will be undertaken at the discretion of the Company consistent with budgetary responsibilities and consideration for the effect on Company's other Customers and contractual responsibilities.

7.3 If required by the Company, the Customer shall make an advance payment before services are furnished and such advance payment will be credited to the Customer's initial bill. The Company may require such an advance payment when additional costs are incurred to perform special or extraordinary construction to provide services required by the customer.

8. Ownership of Facilities

Title to all facilities and equipment, and related plans and proposals, provided by the Company in furnishing service remains with the Company, its agents or contractors. Such facilities and equipment, plans and proposals shall be returned to the Company by the Customer whenever requested, within a reasonable period following the request and in as good condition as reasonable wear will permit.

9. Rights-of-way

Provisioning of the Company's services is subject to and contingent upon the Company's ability to obtain and maintain rights-of-way and access to public and private property necessary for installation of the facilities used to provide the Company's services to the Customer's service point as agreed to by the Company.

10. Liability

10.1 Liability of the Company

The liability of the Company for damages arising out of mistakes, omissions, interruptions, delays, or errors or defects in transmission occurring in the course of furnishing a service and not caused by the negligence of the customer, shall in not event, exceed an amount equivalent to the proportionate charge to the customer for the period of service during which such mistake, omission, interruption, delay, or error or defect in transmission occurs.

When the facilities of other companies are used in establishing connections to points not reached by the Company's facilities, the Company is not liable for any act or omission of the other company or companies.

The Company is not liable for any unavoidable damage to the customer's premises resulting from the attachment of its equipment and associated wiring on such premises, or the installation or removal thereof.

The Company will make no refund of overpayments by the customer unless the claim for such overpayment together with proper evidence be submitted within three years from the date of the alleged overpayment.

10.2 Determination of Liability

The included tariff language does not constitute a determination by the Commission that a limitation of liability imposed by the Company should be upheld in a court of law. Acceptance for filing by the Commission recognizes that it is a court's responsibility to adjudicate negligence and consequential damage claims. It is also the court's responsibility to determine the validity of the exculpatory clause.

11. Indemnification

In return for the use of Services provided by the Company., the Customer agrees to defend, indemnify and hold the Company, its Directors, Officers, Employees, and Affiliates harmless from any and all liabilities, costs, expenses, including reasonable attorneys' fees related to or arising from the Customer's use of the Service, including the Customer's Children's use, the Customer's Guests' use, the Customer's Employees' use and the use of all others Persons having access to the Customer's Service.

12. Conflicts Between Price List and Commission Rules

If this Price List contains provisions that deny or restrict a Customer's rights otherwise protected by Commission rules, Commission rules supersede any conflicting tariff or price list provisions that deny or restrict any of those rights, unless otherwise ordered by the Commission, court order, or statute.

13. Allowances for Interruptions in Service

A credit allowance will be given for interruptions of service, subject to the provisions of this section.

13.1 Credit for Voice Service Interruptions

A credit allowance will be made when an interruption in service occurs. An interruption in service is considered to exist when the local service quality deteriorates to such an extent that the customer cannot make local calls or cannot receive local calls or cannot use the service for voice grade communications because of cross talk, static or other transmission problem.

An interruption period begins when the Customer reports a circuit, service or facility to be interrupted and releases it for testing.

13.1.1 The Company must restore service: within sixteen (16) hours after the report of the outage if the customer notifies the telephone company that the service outage creates an emergency; or

13.1.2 within 24 hours after the report of the outage if no emergency exists.

13.1.3 Outages reported between noon on Saturday and p.m. on the following Sunday must be restored within forty-eight (48) hours or by p.m. on the following Monday, whichever is sooner.

13.1.4 If the Company does not restore service within the times required by this paragraph, the Company will credit the customer's account for an amount equal to the monthly rate for one (1) month of basic local exchange service.

13.2 Credit for Data Service Interruptions

A credit allowance will be made when an interruption in service occurs. An interruption in service is considered to exist when the service quality deteriorates to such an extent that the customer cannot pass data traffic between the endpoints dictated in the service contract.

An interruption period begins when the Customer reports a circuit, service or facility to be interrupted and releases it for testing.

13.2.1 The Company must restore service: within sixteen (16) hours after the report of the outage if the customer notifies the telephone company that the service outage creates an emergency; or

13.2.2 within 24 hours after the report of the outage if no emergency exists.

13.2.3 Outages reported between noon on Saturday and p.m. on the following Sunday must be restored within forty-eight (48) hours or by p.m. on the following Monday, whichever is sooner.

13.2.4 If the Company does not restore service within the times required by this paragraph, the Company will credit the customer's account for the prorated amount of the monthly rate for one (1) month of service.

13.3 Limitations on Allowances

No credit allowance will be made for:

13.2.1 interruptions due to the negligence of the Customer, or noncompliance with, or acts of omission regarding the provisions of this price list by the Customer, authorized user or joint user;

13.2.2 interruptions of service during any period in which the Company is not given full and free access to its facilities and equipment for the purpose of investigating and correcting interruptions;

13.2.3 interruptions of service during a period when the Customer has released service to the Company for maintenance purposes or for implementation of a Customer order for a change in service arrangements; or

13.2.4 interruption of service due to circumstances or causes beyond the control of the Company and affecting large groups of customers.

14. Obligations of the Customer

14.1 The Customer shall provide at no charge, as specified by the Company, any personnel, equipment, space, power, heating and air conditioning needed to operate, and maintain a proper operating environment for the Company's facilities and equipment installed on the Customer's premises

14.2 Upon suitable notification to the Customer, and at a reasonable time, the Company may make such tests and inspections as may be necessary to determine that the Customer is complying with the requirements set forth herein for the installation, operation, and maintenance of Customer-provided facilities, equipment, and wiring in the connection of Customer-provided facilities and equipment to Company-owned facilities and equipment.

14.3 If the protective requirements for Customer-provided equipment are not being complied with, the Company may take such action as it deems necessary to protect its facilities, equipment, and personnel. The Company will notify the Customer promptly if there is any need for corrective action. Within ten days of receiving this notice, the Customer must take this corrective action and notify the Company of the action taken. If the Customer fails to do this, the Company may take whatever additional action is deemed necessary, including the suspension of service, to protect its facilities, equipment and personnel from harm.

15. Prohibited Uses

The Customer shall not use or allow the use of the Company's facilities or equipment installed at the Customer's premises for any purpose other than that for which the Company provides it, without the prior written consent of the Company.

15.1 Abuse

The abuse of Company Services is prohibited. Abuse includes, but is not limited to, the following activities:

(a) Using service to make calls that might reasonably be expected to frighten, torment, or harass another.

(b) Using service in such a way that it interferes unreasonably with the use of Company services by others.

15.2 Fraudulent Use

The fraudulent use or the intended or attempted fraudulent use of service is prohibited and can result in the discontinuance of services as set out by this price list. Fraudulent use consists of using or attempting to use service with the intent to avoid the payment, either in whole or in part, of the price listed charges for the service including but not limited to:

(a) rearranging, tampering with, or making connections not authorized by this price list to any network components used to furnish service; or

(b) using fraudulent means or devices, tricks, schemes, false or invalid numbers, false credit devices, or electronic devices.

16. Payments

16.1 Customer Obligations

16.1.1 The Customer shall pay outstanding charges in full within 21 days of the invoice date. Charges normally will be invoiced in advance, with monthly recurring charges invoiced on or about the first of the month for which the charges apply. Amounts not paid within 30 days after the date of the invoice are considered delinquent.

16.1.2 The Customer shall pay all charges for use of the service by any persons whether or not authorized by the Customer, except in those instances where it has been determined that the Customer's present and former employees, agents and authorized users were not responsible for calls billed to the Customer via third party billing and the Company did not verify that the charges for the call would be accepted. The Customer is not responsible for unauthorized use of service to the extent such use is proximately caused by the Company's willful or negligent act.

16.2 Disputed Bills

16.2.1 Any Customer who disputes a portion of a bill rendered for Company services shall pay the undisputed portion of the bill and notify the Company that such unpaid amount is in dispute within thirty (30) days of receipt of the bill. If such notice is not received by the Company within thirty (30) days as indicated above, the Company shall consider the bill statement to be due and payable in full by the Customer. Payment of the amount due by the Customer does not constitute a waiver of the Customer's rights under the provisions of 31.41.01.204 to challenge any billing amount due or paid to the Company.

16.2.2 In the event a Customer and the Company cannot resolve a billing dispute to their mutual satisfaction, the Customer may contact the Idaho PUC and proceed in accordance with the Idaho PUC's Rules. The address and telephone numbers for the Idaho PUC are:

Idaho Public Utilities Commission
P.O. Box 83720
Boise Idaho 83720-0074

334-0300 (within the local calling area)
1-800-432-0369 (from outside the local calling area)

16.3 Payment Arrangements

16.3.1 When a Customer cannot pay a bill in full, the Company may continue to serve the Customer if the Customer and the Company agree on a reasonable portion of the outstanding bill to be paid immediately, and the manner in which the balance of the outstanding bill will be paid.

16.3.2 In deciding on the reasonableness of a particular agreement, the Company will take into account the Customer's ability to pay, the size of the unpaid balance, the Customer's payment history and length of service, and the amount of time and reasons why the debt is outstanding.

16.3.3 Payments are to be applied to the undisputed balance owed by the Customer. A Customer may designate how a payment insufficient to pay the total balance due shall be applied. If applicable, and in the absence of instructions from the Customer, a partial payment shall be allocated first to local exchange services. [See IDAPA.31.41.01 Rule 306.06.] Such payments shall be applied first to the oldest undisputed balances.

16.3.4 If a Customer fails to make the payment agreed upon by the date that it is due, the Company may, but is not obligated to, enter into a second payment arrangement.

16.3.5 A Customer's failure to pay for undisputed MTS charges billed by the Company may result in loss of 0+, 0- and 1+ dialing access to MTS services until such time as

the customer pays the undisputed charges and applicable reconnection charges, if any.

16.3.6 Customer failure to pay undisputed charges for other services may result in discontinuance of those services.

17. Taxes, Charges. Fees

In addition to the rates and charges described in this price list, the Customer may be responsible for payment of taxes, charges or fees ordered by the Idaho PUC, the Idaho State Legislature, or local and county governments. When the Company is authorized to collect such taxes, charges or fees the Customer, these taxes, charges and fees will be itemized separately on the Customer's bill.

18. Deposits

The Company will not require advance deposits.

19. Refusal or Termination of Services

If the Company intends to deny an available service to an applicant, the Company will provide the applicant with a written explanation of its refusal to serve. The written explanation shall include:

a) the reasons for denial of the service;

b) actions the applicant may take in order to receive the denied service; and

c) a statement that the Customer may file an informal or formal complaint concerning denial of the service with the Company or with the Idaho PUC.

19.1 Grounds for Refusal to Establish Service

The Company may refuse to establish service if any of the following conditions exist:

19.1.1 the applicant has an outstanding amount due to the Company-for similar utility services and the applicant is unwilling to make acceptable arrangements with the Company for payment;

19.1.2 a condition exists that, in the Company's judgment, is unsafe or hazardous to the applicant, the general population, or the Company's personnel, agents or facilities;

19.1.3 the applicant is known to be in violation of the Company's price lists filed with the Commission;

19.1.4 the applicant fails to furnish such funds, suitable facilities, rights-of-way which have been specified by the Company as necessary to and a condition for providing service to the applicant; or

19.1.5 the applicant has falsified identity for the purpose of obtaining service.

19.2 Grounds for Termination with Written Prior Notice

Except as otherwise specified in this price list or Idaho PUC rules, the Company may, upon reasonable notice to the Customer, discontinue services for any of the following reasons:

19.2.1 for nonpayment of any undisputed amounts owing to the Company;

19.2.2 for services provided to premises that have been vacated by the Customer;

19.2.3 for tampering with the Company's property;

19.2.4 for violation of rules, service agreements, or filed price lists;

19.2.5 for use of Customer equipment which adversely affects the Company's property, facilities, or service to its other Customers, or upon condemnation of any material portion of the facilities used by the Company to provide service to a Customer, or if a casualty renders all or any material portion of such facilities inoperable beyond feasible repair; or

19.2.6 for fraudulent obtaining or use of service, including, but not limited to:

(a) providing false information to the Company regarding the identity, address, creditworthiness, or current or planned use of common communications;

(b) using or attempting to use service by rearranging, tampering with, or making connection to the Company's service where not authorized by this price list;

(c) using tricks, schemes, false or invalid numbers, false credit devices, electronic devices; or

(d) any other fraudulent means or device.

19.3 Without Written Notice to the Customer

The Company may deny or discontinue the furnishing of any all to a Customer immediately and without prior notice to the Customer and without the Customer's permission for one or more of the following reasons:

19.3.1 Dangerous Condition. A condition immediately dangerous or hazardous to the life, physical safety, or property exists, or it is necessary to prevent a violation of federal, state or local safety or health codes.

19.3.2 Ordered to Terminate Service. The Company is ordered to terminate service by any court, the Idaho PUC, or any other duly authorized public authority.

19.3.3 Services Obtained Illegally. The service(s) was (were) obtained, diverted or used without the authorization or knowledge of the Company.

19.3.4 Customer Unable to be Contacted. The Company has tried diligently to provide reasonable notice to the Customer, but has been unsuccessful in its attempt to contact the Customer.

19.3.5 Misrepresentation of Identity. The Customer has misrepresented the Customer's identity for purposes of obtaining telephone service and either does not have or has an inadequate security deposit on file with the Company.

19.3.6 for any governmental prohibition, or required alteration of the services provided, or any violation of any applicable law or regulation, or unlawful use of service or use of service for unlawful purposes, the Company may immediately discontinue or suspend service.

19.4 Notice of Disconnection

19.4.1 Seven-Day Notice

Except as otherwise provided under the provisions of IDAPA 31.41.01.303.04 and 31.41.01.305, the Company will mail to the Customer written notice of termination at least seven (7) calendar days before the proposed date of termination. The written notice will contain the information required by 31.41.01.306.

19.4.2 Twenty-Four-Hour Notice

At least twenty-four (24) hours before actual termination, the Company will diligently attempt to contact the Customer affected to apprise the Customer of the proposed action and the steps to take to avoid or delay termination. Oral Notice will contain the same information as required by IDAPA 31.41.01.306.

19.4.3 Additional Notice

If the Company does not terminate service within seven (7) days after a proposed termination date, and the matter is not the subject of a pending complaint before the Idaho PUC, or if other arrangements have not been made with the Customer, the Company will again make a diligent effort to contact the Customer to advise the Customer of the proposed action. If the Company has not terminated service within twenty-eight (28) days of mailing a written notice of termination, but still intends to terminate, the Company will again issue a written notice as set out by subsection 19.4.1 of this price list, related to Seven-Day Notice.

19.5 Customer Cancellation of Service

If the Customer cancels a service order or terminates service before the completion of the term of service specified in the service order for any reason, the Customer agrees to pay to the Company all costs, fees, and expenses reasonably incurred in connection with special construction and with the term of service. In addition, the Customer may be liable for termination charges up to a maximum amount equal to the total charges applicable for the remaining term specified in the service order.

20. Restoration of Service

20.1 A reconnection charge shall be imposed on any Customer whose service has been discontinued pursuant to the provisions of Section 19 of this price list. The Company reserves the right to refuse to restore service until all amounts due have been paid.

20.2 Should the Customer request that service be restored during a period other than regular working hours, such as evenings or weekends, the Customer may be required to pay an after-hour charge for service reconnection.

21. Assignment

The Company may, without obtaining any further consent from the Customer, assign any of its rights, privileges or obligations under this price list to any subsidiary, parent, or affiliate of the Company; pursuant to any sale or transfer of substantially all the business of the Company; or pursuant to any financing, merger or reorganization of the Company. The Customer may, upon prior written consent of the Company, which consent shall not be unreasonably withheld, assign its rights, privileges or obligations under this price list to any subsidiary, parent, or affiliate of the Customer; pursuant to any sale or transfer of substantially all the business of the Customer; or pursuant to any financing, merger or reorganization of the Customer.

22. Promotions

The Company may provide promotional offerings from time to time. The Company will notify the Idaho PUC ten (10) days in advance of the rates, terms conditions of any such promotions.

23. E911

The Company will provide necessary Customer information to the incumbent local exchange carrier for appropriate routing of E911 calls. The Company's switches will be equipped with E9 1 1 trunks and all E911 traffic will be switched by the Company to the incumbent local exchange carrier for routing.

24. Public Notice

The Company shall give public notice of all proposed changes in rates. Public notice must be reasonably designed to call the attention of Customers who are affected by the changes to the

proposed changes in rates. Legal advertisements alone will not be considered adequate public notice. Individual notice to all Customers affected will always constitute public notice.

April 2007, 2006
By Will MacHugh, Vice President

LOCAL EXCHANGE SERVICES AND OTHER SERVICES

1. General

Local Exchange Services provides the Customer with connection to the public switched telecommunications network. In addition, Local Exchange Service provides the Customer with a unique telephone number address on the public switched telecommunications network. Each Local Exchange Service enables the Customer to:

(a) receive calls from other stations on the public switched telecommunications network;

(b) access other services offered by the Company as set forth in this price list;

(c) access certain interstate and international calling services provided by the Company;

(d) access the Company's operators and business offices for service related assistance;

(e) access emergency services by dialing 0- or 9-1 -1 and

(f) access services provided by other common carriers which purchase the Company's Switched Access Services as provided under the Company's Federal and State price lists or price list, or which maintain other types of traffic exchange arrangements with the Company.

Direct Inward Dialed Exchange Services provides the Customer with connection to the public switched telecommunications network. In addition, Direct Inward Dialed Exchange Service provides the Customer with a unique telephone number address on the public switched telecommunications network. Each Direct Inward Dialed Exchange Service enables the Customer to:

(a) receive calls from other stations on the public switched telecommunications network.

2. Service Descriptions

2.1 DataDS1 Service

2.1.1 Digital Architecture

DataDS1 differs in provisioning method and numbering format from end-to-end services. will be available the Company on a link basis rather than as an end-to-end service. This architecture is intended to promote more efficient connectivity of analog and digital networks.

If the facility has been provisioned and is ready for use but the customer's related network services are not ready, then the system will not be functional.

DataDS1 will be available on a digital basis at the network interface at the customer's location. Both the Company and the customer have joint responsibilities to ensure the proper transmission of the provided services. Normal analog channel network interface specifications will be superseded by the electrical specifications on the 1.544 Mbps channel (DS1) which is actually terminated. Each digital channel provided will have an identity only as a "time slot

within the DS1 Channel. Compatible digital to analog conversion equipment must be provided by the customer to derive the desired analog services. Any Channel Service Units (CSU) necessary for digital services are the responsibility of the customer.

2.1.2 Definitions

Channel Service Unit (CSU): The term CSU denotes a network channel terminating equipment provided by the customer to terminate digital channel facilities at a customer's or user's location.

DataDS1 Capacity: A DS1 signal between the customer location and the central office. This digital link can be used to transport switched data services. DataDS1 is available in increments of 24 digital channels.

DS0: The term DS0 denotes a channel service expressed in terms of its digitally encoded data bit rate in accordance with the North American hierarchy of digital signal levels. It is generally referred to as having a 64 Kbps transmission bit rate signal, however, customer transmitted bit rates are limited to 56Kbps.

DS1: The term denotes a channel service expressed in terms of its digitally encoded bit rate in accordance with the North American hierarchy of digital signal levels. It has a 1.544 Mbps transmission data rate and provides for the two-way simultaneous transmission of isochronous timed bit stream format. Unframed signal formats are not permitted or compatible with Company equipment.

2.1.3 Regulations

DataDS1 is subject to the availability of facilities from digital central office equipment located in a central office building owned or leased by the Company. Clear Channel Capacity will be provided where available.

DataDS1 is available within an exchange where appropriate digital facilities are available as determined by the Company. Service inquires will be necessary to determine availability. Special Construction Charges as specified in this Price List may be applicable.

All DataDS1 must be channelized in a single equipment location at the customer's location. DataDS1 cannot be split between locations. Standard Network interfaces, without Integrated Services Digital Network (ISDN) signaling and without any line type features, will be provided by the Company for analog and digital services consistent with existing practices.

2.1.4 Application of Rates

The DataDS1 Capacity rate is applicable to each DataDS1.

The DataDS1 Capacity element provides for the network facility to the customer location and the central office channelization.

DataDS1 Service is available on a month-to-month basis, or on a 12-, 24-, or 36-month term commitment. A change from month-to-month to a term commitment will incur a Records Only Change Charge found in this Price List. In the event DataDS1 service is terminated by the

customer prior to the completion of the current term commitment period, the customer will pay the Early Termination Charge in the Price List.

Unless specified herein, rules and regulations contained elsewhere in this Price List are also applicable to DataDS1 Service.

2.2 DataPRI Service

2.2.1 Digital Architecture

DataPRI differs in provisioning method and numbering format end-to-end services. DataPRI will be available from the Company on a link basis rather than as an end-to-end service. This architecture is intended to promote more efficient connectivity of analog and digital networks.

If the DataPRI facility has been provisioned and is ready for use but the customer's related network services are not ready, then the system will not be functional.

DataPRI will be available on a digital basis at the network interface at the customer's location. Both the Company and the customer have joint responsibilities to ensure the proper transmission of the provided services. Normal analog channel network interface specifications will be superseded by the electrical specifications on the 1.544 Mbps channel which is actually terminated. Each digital channel provided will have an identity only as a "time slot" within the Channel. Compatible digital conversion equipment must be provided by the customer to derive the desired services. Any Channel Service Units necessary for digital services are the responsibility of the customer.

2.2.2 Definitions

Channel Service Unit (CSU): The term CSU denotes a network channel terminating equipment provided by the customer to terminate digital channel facilities at a customer's or user's location.

DataPRI Capacity. A DS1 signal between the customer location and the central office. This digital link can be used to transport switched data services. DataPRI is available in increments of 24 digital channels. The 24 channels may consist of 23 Integrated Services Digital Network (ISDN) B-channels and 1 D-channel or 24 B-channels when more than one DataPRI is terminated and at least two DataPRI include D-channels.

DS0: The term DSO denotes a channel service expressed in terms of its digitally encoded data bit rate in accordance with the North American hierarchy of digital signal levels. It is generally referred to as having a 64 Kbps transmission bit rate signal, however, customer transmitted bit rates are limited to 56Kbps.

DS1: The term DS1 notes a channel service expressed in terms of its digitally encoded bit rate in accordance with the North American hierarchy of digital signal levels. It has a 1.544 Mbps transmission data rate and provides for the two-way simultaneous transmission of isochronous timed bit stream format. Unframed signal formats are not permitted or compatible with Company equipment.

2.2.3 Regulations

DataPRI is furnished subject to the availability of facilities from digital central office equipment located in a central office building owned or leased by the Company. Clear Channel Capacity will be provided where available.

DataPRI is available within an exchange where appropriate digital facilities are available as determined by the Company. Service inquires will be necessary to determine availability. Special Construction Charges as specified in this Price List may be applicable.

All DataPRI must be channelized in a single equipment location at the customer's location. DataPRI cannot be split between locations. Standard Network interfaces, with Integrated Services Digital Network (ISDN) signaling and without any line type features, will be provided by the Company for analog and digital services consistent with existing practices.

2.2.4 Application of Rates

The DataPRI Capacity rate is applicable to each DataPRI.

The Capacity element provides for the network facility to the customer location and the central office channelization.

DataPRI Service is available on a month-to-month basis, or on a 12-, 24-, or 36-month term commitment. A change from month-to-month to a term commitment will incur a Records Only Change Charge found in this Price List. In the event DataPRI service is terminated by the customer prior to the completion of the current term commitment period, the customer will pay the Early Termination Charge in the Price List.

Unless specified herein, rules and regulations contained elsewhere in this Price List are also applicable to Service.

2.3 Direct Inward Dialing Service

2.3.1 Description

Direct Inward Dialing (DID) Service is a central office service that provides in-dialing the exchange and toll network direct to the station lines associated with customer premises equipment without intervention from an attendant.

2.3.1 Conditions

DID Service will be provided from central offices where equipment and operating conditions and facilities permit.

Network Access Lines used in conjunction with DID Services are provided on a flat rate basis.

2.3.1.1 DID Station Line Telephone Numbers

The assignment of telephone numbers and sequence of numbers assigned to this service are made at the discretion of the Company.

DID Service will be offered in a minimum block of 5 numbers where facilities and operating conditions permit. Additional numbers may be ordered on a per unit basis.

Customer-Provided Switching Systems must handle calls to all assigned numbers, including those that are not currently used with specific stations. Calls to numbers not currently used with specific stations must be routed by the customer to a recorded announcement referring the caller to another number.

The nonrecurring Charges in Section 4 shall apply when a routing selection is changed after the initial option has been selected and installed.

2.3.1.2 DID Trunks

DID trunks are equipped for one-way inward service only and all trunks in a trunk group serving DID station lines must be equipped for DID service.

The customer must subscribe to a sufficient number of trunks to insure Service Standards as determined by the Company.

When trunks other than DID trunks are furnished to a customer with DID Service, those trunks must be in a separate trunk group from the DID service trunks.

2.3.2 Customer-provided Equipment

Regulations for customer-provided facilities and equipment are as stated in the Rules and Regulations of the Federal Communications Commission (FCC).

2.3.3 Obligations of the Company

It is the responsibility of the Company to maintain the integrity of the network that services the general public. In the provision of DID Service it is the responsibility of the customer to maintain sufficient DID trunks, and to intercept calls to DID station lines, to assure that degradation of the network services does not occur. Failure to do so will result in one or more of the following actions by the Company (based on the severity of the problem).

The customer will be contacted in person or by telephone at the first awareness of a negative impact on the network and will be advised of the type of harm being created and the action required to alleviate the problem. A written notice may be sent upon completion of this contact to verify customer responsibilities for the service and actions that may be taken due to failure to comply.

The customer will be required to correct the service problem within 10 days upon notification.

Failure to correct the problem within the specified time period will result in the customer being charged the actual costs incurred by the Company in investigating and resolving trouble reports that are directly due to the negligence of the customer.

NOTE: If the negligence of the customer causes harm to the network service of other customers, the Company reserves the right to take necessary action, including the disconnection of the service, until

the problem is alleviated. Provisions for disconnection are as stated in the Idaho Public Utilities Commission Rules and Regulations, Termination of Service Rules For All Telephone Companies.

2.4 Number Services

2.4.1 Nonlisted Number Service Description

Nonlisted Service: A directory listing service wherein a Customer is not listed in the published directory, but is listed in the directory assistance database.-

2.4.2 Nonpublished Number Service Description

Non-Published Service: A directory listing service wherein a Customer is not listed in the published directory or in the directory assistance database.

2.5 Idaho USF Surcharges

A surcharge is assessed on all access lines to contribute towards funding for an Idaho Universal Service Fund. The Surcharge Rate is established by the Commission and will be assessed to each business and residential line.

ELTOPIA COMMUNICATIONS, LLC.
I.P.U.C PRICE LIST

Rates and Charges

	Monthly Rate	Nonrecurring Charges
DataDS1 Capacity – each increment of 24 Digital Channels		
Month-to-Month	$400	$500
12-Month Term Commitment	$375	$500
24-Month Term Commitment	$325	$500
36-Month Term Commitment	$275	$500
Early Termination Charge		$1000
DataPRI Capacity – each increment of 24 Digital Channels		
Month-to-Month	$425	$500
12-Month Term Commitment	$400	$500
24-Month Term Commitment	$350	$500
36-Month Term Commitment	$300	$1000
Early Termination Charge		
Direct Inward Dialing		
First 5 DID station line numbers (must pay for a minimum of 10)	$15	$40
Each additional station line number	$1.50	$4
Central Office Located Trunk (DS0)	$9.00	$25
Records Only Change		$60
Nonlisted Number Service	$1.00	
Nonpublished Number Service	$1.00	

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By Will MacHugh, Vice President