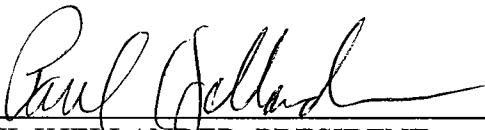


BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION


**IN THE MATTER OF THE APPLICATION)
OF ELTOPIA COMMUNICATIONS LLC) CASE NO. ECL-T-07-01
FOR A CERTIFICATE OF PUBLIC)
CONVENIENCE AND NECESSITY TO)
PROVIDE LOCAL EXCHANGE AND) CERTIFICATE NO. 470
TELECOMMUNICATIONS SERVICES)**

IT IS HEREBY CERTIFIED that this Certificate of Public Convenience and Necessity, Certificate No. 470, is issued to Eltopia Communications LLC. This Certificate authorizes Eltopia to provide local exchange and interexchange services within the State of Idaho. The Commission approved Eltopia's Certificate by Order No. 30442 issued September 24, 2007, and authorized Eltopia to provide telecommunications services in the State of Idaho. This Certificate is predicated upon and is issued pursuant to the findings of the Commission in Order No. 30442.

DATED at Boise, Idaho this *24th* day of September 2007.



PAUL KJELLANDER, PRESIDENT

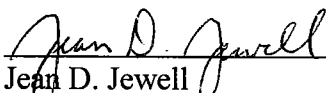


MARSHA H. SMITH, COMMISSIONER



MACK A. REDFORD, COMMISSIONER

ATTEST:



Jean D. Jewell
Commission Secretary