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**BEFORE
THE IDAHO PUBLIC UTILITIES COMMISSION**

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IDAHO PUBLIC
UTILITIES COMMISSION

In the Matter of the Application of)
Alticom, Inc. for a Certificate of)
Public Convenience and Necessity)
to Provide Local Exchange Telephone)
Service on a Resold Basis)

Case No. *GNR-7-03-06*

APPLICATION OF ALTICOMM, INC.

Alticom, Inc. ("Company"), by its undersigned counsel, and pursuant to Title 61-526 through -528 of the Idaho Code, and IDAPA 31.01.01.111 (Rule 111), hereby applies for a license to provide resold basic local exchange service within the geographic areas serviced by Qwest and Verizon. In support of its application, the Company submits the following:

I. PROPOSED SERVICES

The Company intends to operate as a reseller of local exchange service. Services will be offered to residential and business customers within the service areas of Qwest and Verizon. The Company does not intend to build or install any facilities within the State of Idaho for the provision of local exchange services. Services will be marketed via print media to business and residential consumers. The Company has been operating in Massachusetts and Rhode Island since 1998, and is currently obtaining certification on a nationwide basis. The Applicant is registered with the Idaho Public Utilities Commission as an interexchange reseller.

II. FORM OF BUSINESS

1. Name, address and form of business:

- a. The Company is not a sole proprietor.
- b. The Company is not a partnership.
- c. The Company is a corporation.

(1) The Company will operate as a reseller of local exchange telecommunications services within the state of Idaho. Service will be offered to residential and business customers.

(2) The Company was incorporated under the laws of the state of Massachusetts on March 27, 1998.

(3) The Company's principal business address is:

Alticom, Inc.
115 Shawmut Road
Canton, MA 02021
Ph. (781) 989-4500
Fx. (781) 989-4512

The Company will not have an office located in Idaho.

(4) A certified copy of the Company's Articles of Incorporation are attached as **Exhibit A**.

(5) A good standing certificate issued by the Idaho Secretary of State is attached as **Exhibit B**.

(6) The Company's registered agent for service in Idaho is:

National Registered Agents, Inc.
1423 Tyrell Lane
Boise, Idaho 83706

2. The names and addresses of the ten common stockholders of the Company owning the greatest number of shares of common stock and the percentage of such shares owned by each is as follows:

<u>Name and Address</u>	<u># of Shares Held</u>	<u>% of Shares Held and Voting Rights</u>
Peter Bos 115 Shawmut Road Canton, MA 02021	78,288	5.16%
Lawrence Rasky 115 Shawmut Road Canton, MA 02021	151,246	9.96%
Allan Stern 115 Shawmut Road Canton, MA 02021	518,320	34.15%
Paul Barrett 115 Shawmut Road Canton, MA 02021	134,506	8.86%
Alexander Bok 115 Shawmut Road Canton, MA 02021	38,293	2.52%
William Davis 115 Shawmut Road Canton, MA 02021	62,956	4.15%
James Vanecko, President 115 Shawmut Road Canton, MA 02021	59,780	3.94%

<u>Name and Address</u>	<u># of Shares Held</u>	<u>% of Shares Held and Voting Rights</u>
On Systems, LLP 115 Shawmut Road Canton, MA 02021	38,429	2.53%
Rasky/Berlein 115 Shawmut Road Canton, MA 02021	32,617	2.15%
David Walsh 115 Shawmut Road Canton, MA 02021	36,320	2.39%

3. The names and addresses of the officers and directors of Applicant are attached as **Exhibit C**.
4. No corporation, association, or similar organization holds a 5% or greater ownership or a management interest in the applicant.
5. The Company does not own or control any subsidiaries.

III. TELECOMMUNICATION SERVICE

1. The Company anticipates that it can begin providing service in Idaho within ninety days of certification.
2. The Company proposes to offer local exchange service to residential and business customers throughout its proposed Idaho service territory.

IV. SERVICE TERRITORY

1. The Company will offer services within the service areas of Qwest and Verizon, and will compete with these incumbent local exchange companies.

2. The Company will offer resold local exchange services and, therefore, will not own or control any equipment, facilities, or property in Idaho.
3. The Company is likely to compete with all competitive local exchange carriers offering services within the service areas of Qwest and Verizon.
4. The Company will not own any property within the State of Idaho which will be used in the provision of the requested services.

V. FINANCIAL INFORMATION

1. The Company's previous year balance sheet, income statement, and statement of cash flow are attached as **Exhibit D**.
2. The Company' balance sheet and income statement are provided.

VI. "ILLUSTRATIVE" TARIFF FILING

The Company's proposed initial tariff and price sheets setting for the rates, rules, terms and regulations applicable to the contemplated services is attached as **Exhibit E**. This tariff has also been submitted on a 3.5 inch diskette in WordPerfect format.

VII. CUSTOMER CONTACTS

1. The Company's contact information is as follows:

a.) Consumer inquiries and complaints from the public:

Kathryn Hennessy, Vice President of Operations
Alticom, Inc.
115 Shawmut Road
Canton, MA 02021
Ph. (781) 989-4500; Ext. 202
Fx. (781) 989-4512
E-Mail: kathy.hennessy@east-tel.com

b.) The Company's toll free number for customer inquiries and complaints is 1-866-282-4200.

c.) Contact for Commission Staff for complaints, inquiries and matters concerning rates and price lists:

Kathryn Hennessy, Vice President of Operations
Alticom, Inc.
115 Shawmut Road
Canton, MA 02021
Ph. (781) 989-4500; Ext. 202
Fx. (781) 989-4512
E-Mail: kathy.hennessy@east-tel.com

d.) The Company's regulatory contact is:

James Cornblatt, Director of Regulatory Affairs
Alticom, Inc.
115 Shawmut Road
Canton, MA 02021
Ph. (781) 989-4500; Ext. 165
Fx. (781) 989-4512
E-Mail: jim.cornblatt@east-tel.com

- e.) Correspondence concerning this application should be directed to:

Monica Borne Haab
Nowalsky, Bronston & Gothard
3500 N. Causeway Blvd.
Suite 1442
Metairie, LA 70002
Ph. (504) 832-1984
Fx. (504) 831-0892
E-Mail: mhaab@nbglaw.com

VIII. INTERCONNECTION AGREEMENTS

1. The Company has initiated resale agreement negotiations with Qwest and Verizon.

IX. COMPLIANCE WITH COMMISSION RULES

The Company has reviewed the Commission rules and agrees to comply with all rules applicable to the provision of resold local exchange service.

X. ESCROW ACCOUNT FOR ADVANCE DEPOSITS

1. The Company does not require advance deposits from its customers, and therefore, does not submit an escrow account or security bond for this purpose. The Company does not intend to provide any prepaid local exchange telephone service in Idaho.

CONCLUSION

The Company's provision of basic local exchange services on a resold basis, will promote the public interest by increasing competition in the local exchange telephone market which results in high quality service being offered at competitive prices, and by creating greater economic incentives for the development and improvement for all competing providers. Further, the grant of this authority will provide significant benefits to consumers in terms of carrier choice, price, increased reliability, responsiveness and the introduction of new services.

WHEREFORE, Alticomm, Inc. respectfully requests that the Commission enter an Order granting it a certificate of public convenience and necessity to provide resold basic local exchange services.

Respectfully Submitted,



Monica Borne Haab
Nowalsky, Bronston & Gothard
3500 N. Causeway Blvd.
Suite 1442
Metairie, LA 70002
Ph. (504) 832-1984

Counsel for Applicant

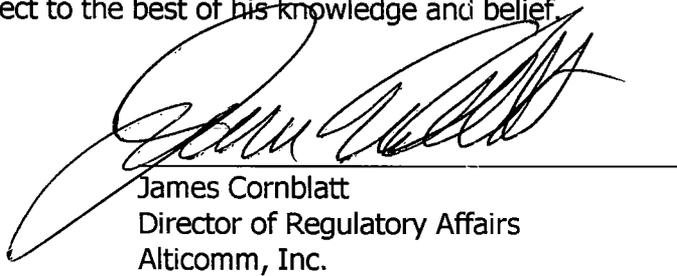
Dated: 1/16/2003

VERIFICATION

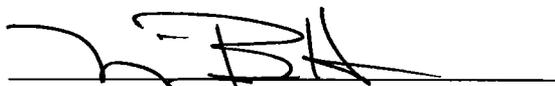
STATE OF Louisiana)

COUNTY OF Jefferson)

Personally appeared before the undersigned, an officer duly authorized to administer oaths, James Cornblatt, who first being duly sworn, deposes and says that he is the Director of Regulatory Affairs of Alticom, Inc., the Applicant herein, that he has read the Combined Application and knows the contents thereof, and that the statements made herein are true, accurate and correct to the best of his knowledge and belief.


James Cornblatt
Director of Regulatory Affairs
Alticom, Inc.

Subscribed and sworn to before me, this 8th day of January, 2003


Notary Public

(SEAL)

My Commission Expires: _____

MONICA BORNE HAAB
Notary Public, State of Louisiana
My Commission Is for Life.

EXHIBIT A

CERTIFIED ARTICLES OF INCORPORATION

D

The Commonwealth of Massachusetts

William Francis Galvin

Secretary of the Commonwealth

One Ashburton Place, Boston, Massachusetts 02108-1512

ARTICLES OF ORGANIZATION

(General Laws, Chapter 156B)

ARTICLE I

The exact name of the corporation is:
Eastern Telephone, Inc.

ARTICLE II

The purpose of the corporation is to engage in the following business activities:

To provide telephone and related services; to engage generally in any business which may lawfully be carried on by a corporation formed under Chapter 156B of the General Laws of Massachusetts.

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P
M
R.A.

38086008

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P.C.

Note: If the space provided under any article or item on this form is insufficient, additions shall be set forth on one side only of separate 8 1/2 x 11 sheets of paper with a left margin of at least 1 inch. Additions to more than one article may be made on a single sheet so long as each article requiring each addition is clearly indicated.

ARTICLE III

State the total number of shares and par value, if any, of each class of stock which the corporation is authorized to issue.

WITHOUT PAR VALUE		WITH PAR VALUE		
TYPE	NUMBER OF SHARES	TYPE	NUMBER OF SHARES	PAR VALUE
Common:		Common:	1000	\$1.00
Preferred:		Preferred:		

ARTICLE IV

If more than one class of stock is authorized, state a distinguishing designation for each class. Prior to the issuance of any shares of a class, if shares of another class are outstanding, the corporation must provide a description of the preferences, voting powers, qualifications, and special or relative rights or privileges of that class and of each other class of which shares are outstanding and of each series then established within any class.

N/A

ARTICLE V

The restrictions, if any, imposed by the Articles of Organization upon the transfer of shares of stock of any class are:

N/A

ARTICLE VI

**Other lawful provisions, if any, for the conduct and regulation of the business and affairs of the corporation, for its voluntary dissolution, or for limiting, defining, or regulating the powers of the corporation, or of its directors or stockholders, or of any class of stockholders:

See Continuation sheet 6A

**If there are no provisions state "None".

Note: The preceding six (6) articles are considered to be permanent and may ONLY be changed by filing appropriate Articles of Amendment.

Continuation Sheet 5A

Other lawful provisions, if any, for the conduct and regulation of the business and affairs of the corporation, for its voluntary dissolution, or for limiting, defining, or regulating the powers of the corporation, or of its directors or stockholders, or of any class of stockholders:

(a) Meetings of the stockholders may be held anywhere within the United States.

(b) No contract or other transaction of this corporation with any other person, corporation, association, or partnership shall be affected or invalidated by the fact that (i) this corporation is a stockholder in such other corporation, association or partnership, or (ii) any one or more of the officers or directors of this corporation is an officer, director or partner of such other corporation, association or partnership, or (iii) any officer or director of this corporation, individually or jointly with others, is a party to or is interested in such contract or transaction. Any director of this corporation may be counted in determining the existence of a quorum at any meeting of the board of directors for the purpose of authorizing or ratifying any such contract or transaction, and may vote thereon, with like force and effect as if he were not so interested or were not an officer, director or partner of such other corporation, association or partnership.

(c) The corporation may be a partner in any business enterprise which it would have power to conduct itself.

(d) The by-laws may provide that the directors may make, amend or repeal the by-laws in whole or in part, except with respect to any provision thereof which by law, these articles of organization or the by-laws requires action by the stockholders.

(e) No director shall be personally liable to the corporation or its stockholders for monetary damages for any breach of fiduciary duty by such director as a direct notwithstanding any provision of law imposing such liability, except that, to the extent provided by applicable law, this provision shall not eliminate or limit the liability of a director (i) for breach of the director's duty of loyalty to the corporation or its stockholders (ii) for acts or omissions not in good faith or which involve intentional misconduct or a knowing

violation of law, (iii) under Section 61 or 62 of the Massachusetts Business Corporation Law or any amendatory or successor provisions thereto or (iv) for any transaction from which the director derived an improper personal benefit. No amendment or repeal of this provision shall deprive a director of the benefits hereof with respect to any act or omission occurring prior to such amendment or repeal.

(f) The corporation may elect to be taxed as an "S Corporation."

ARTICLE VII

The effective date of organization of the corporation shall be the date approved and filed by the Secretary of the Commonwealth. If a later effective date is desired, specify such date which shall not be more than *thirty days* after the date of filing.

ARTICLE VIII

The information contained in Article VIII is not a permanent part of the Articles of Organization.

a. The street address (*post office boxes are not acceptable*) of the principal office of the corporation in Massachusetts is:
70 Franklin Street, 3rd floor, Boston, MA 02110

b. The name, residential address and post office address of each director and officer of the corporation is as follows:

	NAME	RESIDENTIAL ADDRESS	POST OFFICE ADDRESS
President:	James J. Vanecko	64 Oak Cliff Road,	Newton, MA 02160
Treasurer:	Lawrence B. Rasky	20 Bridal Path,	Westwood, MA 02090
Clerk:	Alexander T. Bok	35 Melrose Street,	Boston, MA 02116
Directors:	James J. Vanecko	64 Oak Cliff Road,	Newton, MA 02160
	Alexander T. Bok	35 Melrose Street,	Boston, MA 02116
	Lawrence B. Rasky	20 Bridal Path,	Westwood, MA 02090
	Paul Barrett	48 Thomas Park,	South Boston, MA 02127

c. The fiscal year (i.e., tax year) of the corporation shall end on the last day of the month of:
December

d. The name and business address of the resident agent, if any, of the corporation is:

ARTICLE IX

By-laws of the corporation have been duly adopted and the president, treasurer, clerk and directors whose names are set forth above, have been duly elected.

IN WITNESS WHEREOF AND UNDER THE PAINS AND PENALTIES OF PERJURY, I/we, whose signature(s) appear below as incorporator(s) and whose name(s) and business or residential address(es) are clearly typed or printed beneath each signature do hereby associate with the intention of forming this corporation under the provisions of General Laws, Chapter 156B and do hereby sign these Articles of Organization as incorporator(s) this 20th day of March, 19 70

Alexander T. Bok, 10 Derne Street, Boston, MA



Note: If an existing corporation is acting as incorporator, type in the exact name of the corporation, the state or other jurisdiction where it was incorporated, the name of the person signing on behalf of said corporation and the title he/she holds or other authority by which such action is taken.

THE COMMONWEALTH OF MASSACHUSETTS

ARTICLES OF ORGANIZATION
(General Laws, Chapter 156B)

611317

SECRETARY OF THE
COMMONWEALTH

98 MAR 26 P. 4: 59

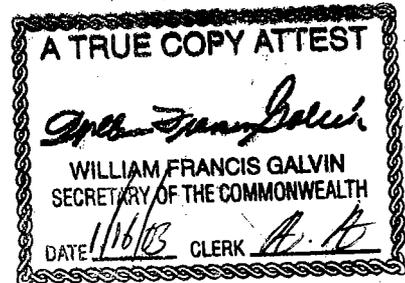
CORPORATION DIVISION

I hereby certify that, upon examination of these Articles of Organization, duly submitted to me, it appears that the provisions of the General Laws relative to the organization of corporations have been complied with, and I hereby approve said articles; and the filing fee in the amount of \$ 200 having been paid, said articles are deemed to have been filed with me this 27th day of March 19 98.

Effective date: _____

William Francis Galvin

WILLIAM FRANCIS GALVIN
Secretary of the Commonwealth



FILING FEE: One tenth of one percent of the total authorized capital stock, but not less than \$200.00. For the purpose of filing, shares of stock with a par value less than \$1.00, or no par stock, shall be deemed to have a par value of \$1.00 per share

TO BE FILLED IN BY CORPORATION
Photocopy of document to be sent to:

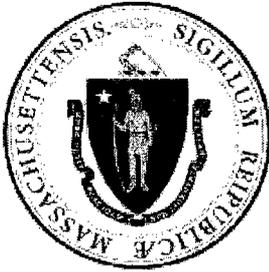
Alexander T. Bok, Esq.

Dangel, Donlan and Fine, LLP

10 Derne Street, P.O. Box 9505

Boston, MA 02114-9505

Telephone: (617) 557-4800



The Commonwealth of Massachusetts
William Francis Galvin

Minimum Fee: \$100.00

Secretary of the Commonwealth
 One Ashburton Place, Boston, Massachusetts 02108-1512
 Telephone: (617) 727-9640

<u>Special Instructions</u>

Articles of Amendment
 (General Laws, Chapter 156B, Section 72)

Federal Identification Number: 000611317

We, ALEXANDER T. BOK, V

and ALEXANDER T. BOK, C

of EASTERN TELEPHONE, INC., located at: 115 SHAWMUT RD. CANTON, MA 02021

certify that these Articles of Amendment affecting articles numbered:

Article 1 Article 2 Article 3 Article 4 Article 5 Article 6

of the Articles of Organization where duly adopted at a meeting held on May 07, 2002 by vote of:

Num. of Shares	Type, Class & Series (if any)	Shares Outstanding
1,000	COMMON	1,000

ARTICLE I

The exact name of the corporation, **as amended** is:

ALTICOMM, INC.

ARTICLE II

The purpose of the corporation, **as amended**, is to engage in the following business activities:

ARTICLE III

As amended, state the total number of shares and par value, if any, of each class of stock which the corporation is authorized to issue:

The total *presently* authorized is:

Class of Stock	Par Value Per Share Enter 0 if no Par	Total Authorized by Articles of Organization of Amendments		Total Issued and Outstanding
		Num of Shares	Total Par Value	

ARTICLE IV

If more than one class of stock is authorized, state a distinguishing designation for each class, **as amended**. Prior to the issuance of any shares of a class, if shares of another class are outstanding, the corporation must provide a description of the preferences, voting powers, qualifications, and special or relative rights or privileges of that class and of each other class of which shares are outstanding and of each series then established within each class.

ARTICLE V

As amended, the restrictions imposed by the Articles of Organization upon the transfer of shares of stock of any class are:

ARTICLE VI

As amended, other lawful provisions for the conduct and regulation of the business and affairs of the corporation, for its voluntary dissolution, or for limiting, defining, or regulating the powers of the corporation, or of its directors or stockholders, or of any class of stockholders:

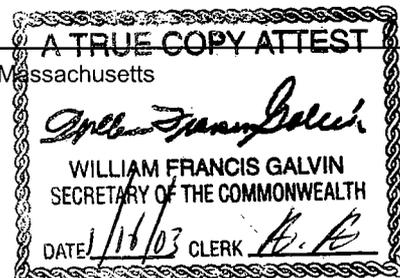
The foregoing amendment(s) will become effective when these Articles of Amendment are filed in accordance with General Laws, Chapter 156B, Section 6 unless these articles specify, in accordance with the vote adopting the amendment, a *later* effective date not more than *thirty days* after such filing, in which event the amendment will become effective on such later date.

SIGNED UNDER THE PENALTIES OF PERJURY, this 22 Day of August, 2002.

ALEXANDER T. BOK,

ALEXANDER T. BOK,

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**The Commonwealth of Massachusetts
William Francis Galvin**

Minimum Fee: \$85.00

Secretary of the Commonwealth
One Ashburton Place, Boston, Massachusetts 02108-1512
Telephone: (617) 727-9640

Special Instructions

**Annual Report 2001
(General Laws, Chapter 156B)**

Federal Identification Number: 000611317

1. The exact name of the corporation is: EASTERN TELEPHONE, INC.

2a. Location of its principal office in Massachusetts:

No. and Street: 115 SHAWMUT RD.

City or Town: CANTON

State: MA

Zip: 02021

Country: USA

2b. NOTE: If corporation is organized wholly to do business outside Massachusetts, state location of that office also:

No. and Street:

City or Town:

State:

Zip:

Country:

3. Name and address of the Resident Agent, if any:

Name:

No. and Street:

City or Town:

State:

Zip:

Country:

4. Date of the end of the last fiscal year was: 12/31/2001

5. Check here if the corporation stock is publicly traded:

6. The capital stock of each class as of the end of its last fiscal year was:

Class of Stock	Par Value Per Share Enter 0 if no Par	Total Authorized by Articles of Organization of Amendments		Total Issued and Outstanding
		Num of Shares	Total Par Value	Num of Shares
CWP	\$1.00	1,000	\$1,000.00	1,000

7. State the names and addresses of the officers and of all the directors of the corporation, and the date on which the term of office of each expires:

(A president, treasurer, clerk, and at least one director are required.)

Title: CLERK		Expiration of Term:
First Name: ALEXANDER	Middle Name: T.	Last Name: BOK
Residential Address: 35 MELROSE ST.,		
City: BOSTON	State: MA	Zip: 02116
Country: USA		
Title: CHAIRMAN		Expiration of Term: until successor is
First Name: LAWRENCE	Middle Name: B	elected Last Name: RASKY
Residential Address: 20 BRIDAL PATH		
City: WESTWOOD	State: MA	Zip: 02090
Country: USA		
Title: DIRECTOR		Expiration of Term: until successor is
First Name: ALLAN	Middle Name: K.	elected Last Name: STERN
Residential Address: 65 LINCOLN ROAD		
City: SHARON	State: MA	Zip: 02067
Country: USA		
Title: DIRECTOR		Expiration of Term: until successor is
First Name: PAUL	Middle Name:	elected Last Name: BARRETT
Residential Address: 6 HARVEST MOON DRIVE		
City: NATICK	State: MA	Zip: 01760
Country: USA		
Title: DIRECTOR		Expiration of Term: until successor is
First Name: WILLIAM	Middle Name:	elected Last Name: DAVIS
Residential Address: 29 GLEN GREEN		
City: WINCHESTER	State: MA	Zip: 01890
Country: USA		
Title: DIRECTOR		Expiration of Term: until successor is
First Name: ROBERT	Middle Name:	elected Last Name: STRICKLAND
Residential Address: 115 SHAWMUT ROAD		
City: CANTON	State: MA	Zip: 02021
Country: USA		
Title: PRESIDENT		Expiration of Term:
First Name: JAMES	Middle Name: J.	Last Name: VANECKO
Residential Address: 64 OAK CLIFF RD.,		
City: NEWTON	State: MA	Zip: 02160
Country: USA		

Title: CHIEF EXECUTIVE OFFICER		Expiration of Term: until successor is elected
First Name: ALLAN	Middle Name: K.	Last Name: STERN
Residential Address: 65 LINCOLN ROAD		
City: SHARON	State: MA	Zip: 02067
Country: USA		
Title: DIRECTOR		Expiration of Term: until successor is elected
First Name: ALEXANDER	Middle Name: T	Last Name: BOK
Residential Address: 35 MELROSE STREET		
City: BOSTON	State: MA	Zip: 02116
Country: USA		
Title: DIRECTOR		Expiration of Term: until successor is elected
First Name: JAMES	Middle Name: J	Last Name: VANECKO
Residential Address: 64 OAK CLIFF ROAD		
City: NEWTON	State: MA	Zip: 02160
Country: USA		
Title: DIRECTOR		Expiration of Term: until successor is elected
First Name: S.	Middle Name: JAMES	Last Name: COPPERSMITH
Residential Address: 19333 COLLINS AVE		
City: SUNNY ISLES BEACH	State: FL	Zip: 33160
Country: USA		
Title: DIRECTOR		Expiration of Term: until successor is elected
First Name: THOMAS	Middle Name:	Last Name: MARTIN
Residential Address: 1818 WASHINGTON STREET		
City: CANTON	State: MA	Zip: 02021
Country: USA		
Title: SENIOR VICE PRESIDENT		Expiration of Term: until successor is elected
First Name: PAUL	Middle Name:	Last Name: BARRETT
Residential Address: 6 HARVEST MOON DRIVE		
City: NATICK	State: MA	Zip: 01760
Country: USA		
Title: TREASURER		Expiration of Term:
First Name: LAWRENCE	Middle Name: B.	Last Name: RASKY
Residential Address: 20 BRIDAL PATH,		
City: WESTWOOD	State: MA	Zip: 02090
Country: USA		

Title: DIRECTOR		Expiration of Term: until successor is elected
First Name: JOAN	Middle Name: T	Last Name: BOK
Residential Address: 53 PINCKNEY STREET		
City: BOSOTN	State: MA	Zip: 02114
Country: USA		
Title: DIRECTOR		Expiration of Term: until successor is elected
First Name: JAMES	Middle Name:	Last Name: CRAIN
Residential Address: 18 RAVEN LANE		
City: GLOUCESTER	State: MA	Zip: 01930
Country: USA		
Title: VICE PRESIDENT		Expiration of Term: until successor is elected
First Name: ALEXANDER	Middle Name: T.	Last Name: BOK
Residential Address: 35 MELROSE STREET		
City: BOSTON	State: MA	Zip: 02116
Country: USA		

I, the CLERK the undersigned , of the above-named corporation, in compliance with the General Laws, Chapter 156B, hereby certify that the above information is true and correct as of the dates shown. IN WITNESS WHEREOF AND UNDER PENALTIES OF PERJURY, I hereto sign my name on this 22 Day of August, 2002.

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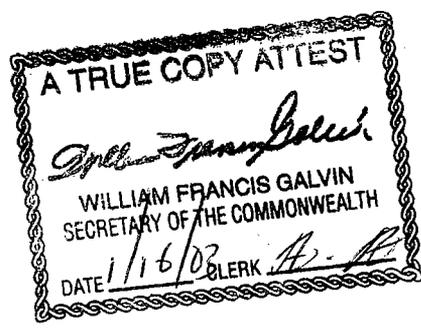


EXHIBIT B

**GOOD STANDING CERTIFICATE
FROM IDAHO SECRETARY OF STATE**

State of Idaho

Office of the Secretary of State

CERTIFICATE OF EXISTENCE

OF

ALTICOMM, INC.

File Number C-145611

I, BEN YSURSA, Secretary of State of the State of Idaho, hereby certify that I am the custodian of the corporation records of this State.

I FURTHER CERTIFY That the records of this office show that the above-named corporation was incorporated under the laws of Massachusetts and filed to transact business in Idaho on 26 Sep 2002.

I FURTHER CERTIFY That the corporation is in goodstanding on the records of this office.

Dated: 15 Jan 2003



Ben Yursa

SECRETARY OF STATE

Authentic Access Idaho Document (<http://www.accessidaho.org/public/portal/authenticate.html>)
Tag: b5ae5f5ff8d74087f9bad47ead9d3969e3e55f89a93d03339d011c9f5ad7a78089bf544f1e2bc356

EXHIBIT C

NAMES AND ADDRESSES OF OFFICERS AND DIRECTORS

Allan Stern
Chief Executive Officer
115 Shawmut Road
Canton, MA 02021

James J. Vanecko
President
115 Shawmut Road
Canton, MA 02021

William Crum
Vice President of Finance
115 Shawmut Road
Canton, MA 02021

Alexander Bok
Vice President, Clerk
115 Shawmut Road
Canton, MA 02021

James Crain
Director
115 Shawmut Road
Canton, MA 02021

James Coppersmith
Director
115 Shawmut Road
Canton, MA 02021

Joan Bok
Director
115 Shawmut Road
Canton, MA 02021

Paul Barrett
Senior Vice President, Bus. Dev.
115 Shawmut Road
Canton, MA 02021

Lawrence Rasky
Treasurer/Director
115 Shawmut Road
Canton, MA 02021

Kathy Hennessy
Vice President of Operations
115 Shawmut Road
Canton, MA 02021

James Cornblatt
Director of Regulatory Affairs
115 Shawmut Road
Canton, MA 02021

William Davis
Director
115 Shawmut Road
Canton, MA 02021

Thomas Martin
Director
115 Shawmut Road
Canton, MA 02021

EXHIBIT D

PREVIOUS YEAR-END FINANCIAL STATEMENTS

Year-end financial statements for 2002 are not yet available. The financial statements included provide year-end 2001 and September year-to-date 2002 statements.

AltComm, Inc.
Balance Sheet
Revised December 16, 2002
(US Dollars)
(Unaudited: For Management Purposes Only)

	<u>Full Year 1998</u>	<u>Full Year 1999</u>	<u>Full Year 2000</u>	<u>Full Year 2001</u>	<u>September YTD 2002</u>
Assets:					
Current Assets:					
Cash:					
Warren Bank	0	0	0	43,282	443,577
Century Bank	0	0	0	0	131,934
Citizens Bank	0	0	30,168	3,392	-1,332
US Trust Bank (Account Moved To Citizens On 2/18/00)	0	-4,217	0	0	0
Telecom Bank (Account Closed 12/6/02)	0	0	10,160	449	465
Sovereign Bank (Account Closed 7/31/01)	0	0	1,159	0	0
Fleet Bank (Account Moved To Sovereign On 8/17/00)	12,975	1,582	0	0	0
Petty Cash	0	0	0	0	1
Subtotal	12,975	-2,635	41,486	47,123	574,645
Billed Accounts Receivable	0	1,225	67,250	202,538	605,276
Unbilled Accrued Accounts Receivable	0	6,811	206,238	309,981	349,121
Allowance For Doubtful Accounts Receivable	0	0	0	0	-31,209
Subtotal	0	8,036	273,488	512,519	923,188
Prepaid Expenses	0	24,494	69,614	49,354	412,365
Employee Advances & Receivables	0	0	0	150	0
Total Current Assets	12,975	29,896	384,588	609,147	1,910,218
Property & Equipment:					
Equipment	0	24,547	50,629	71,767	390,813
Software	0	68,500	68,500	68,500	266,783
Furniture & Fixtures	0	2,089	10,105	32,666	103,951
Leasehold Improvements	0	0	0	14,181	55,285
Accumulated Depreciation: Equipment (Straight Line Over 3 Years)	0	-4,091	-16,620	-37,020	-91,774
Accumulated Amortization: Software (Straight Line Over 3 Years)	0	-11,417	-34,250	-57,083	-90,431
Accumulated Depreciation: Furniture & Fixtures (Straight Line Over 7 Years)	0	-149	-1,020	-4,075	-11,394
Accum. Deprec.: Leasehold Improvements (Straight Line Over 60 Months)	0	0	0	-2,167	-9,591
Total Net Property & Equipment	0	79,479	77,343	86,768	613,641
Other Assets:					
Stock Subscriptions	0	750	150,000	0	0
Deposits	0	7,264	7,464	16,334	40,030
Goodwill (Related To Acquisition of ServiSense)	0	0	0	0	421,671
Total Other Assets	0	8,014	157,464	16,334	461,701
Total Assets	12,975	117,389	619,396	712,249	2,985,560
Total Assets Per Peachtree @ 12/16/02 12:40 pm	12,975	117,389	619,396	712,249	2,985,560
Difference	0	0	0	0	0

AltComm, Inc.
Balance Sheet
Revised December 16, 2002
(US Dollars)
(Unaudited: For Management Purposes Only)

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	<u>Full Year</u> <u>1998</u>	<u>Full Year</u> <u>1999</u>	<u>Full Year</u> <u>2000</u>	<u>Full Year</u> <u>2001</u>	<u>September YTD</u> <u>2002</u>
Liabilities & Equity:					
Liabilities:					
Current Liabilities:					
Accounts Payables	30,010	88,552	417,401	725,174	2,886,930
SiteI Commission Payables	0	0	0	0	2,177
Warren Bank Loan & Drawn Line Of Credit	0	0	0	449,373	510,974
Citizen's Bank Loan & Accrued Interest	0	199,063	300,089	11,819	0
Unearned Phone Service Revenue	0	0	0	0	85,009
Sales & Excise Taxes Payable:					
Federal Excise Tax	0	244	16,336	57,879	215,953
Massachusetts Sales Tax	0	64	9,486	25,048	11,520
Pennsylvania Sales Tax	0	0	0	0	81,160
New York State Sales Tax	0	0	13	51	26,117
Colorado Sales Tax	0	0	0	0	19,029
Other States Sales Tax	0	0	37	2,046	32,916
Interest Payable On Sales Taxes	0	0	0	0	4,853
Estimated Penalties On Sales Taxes	0	0	0	0	8,189
Subtotal	0	309	25,872	86,024	399,735
Owed To Debtor In Possession For ServiSense	0	0	0	0	73,517
Convertible Note Payable to J. Doran @ 8.0%	0	0	102,267	110,378	117,269
Convertible Note Payable to T. Martin @ 10.0%	0	0	0	25,493	28,502
Note Payable: Conexus @ 0.0%	0	0	0	0	22,000
Accrued Expenses	0	38,593	25,604	88,122	269,893
Current Portion of Capital Lease Notes Payables	0	48,130	45,913	21,591	110,366
Loan From Allen Stern	0	10,000	8,000	8,000	0
Customer Deposits	0	0	283	946	1,414
Total Current Liabilities	30,010	384,848	925,429	1,527,921	4,507,787
Long Term Liabilities:					
Non Current Notes Payable For Capital Leases	0	47,840	18,905	25,612	43,202
Total Liabilities	30,010	432,488	944,334	1,553,533	4,550,989
Stockowners' Equity:					
Common Stock: \$0.01 Par Value Per Share, 3,783,333 Shares Authorized, 1,000,000 Issued and Outstanding at Yearend 2000, and 3,486,624 Authorized, 1,000,000 Issued and Outstanding at Yearend 2001 and June 30, 2002.	7	10	10,000	10,000	10,000
Convertible Preferred Series A: \$0.10 Par Value Per Share, 105,556 Shares Authorized, Issued and Outstanding, With Aggregate Liquidation Preference Of \$475,002.00 Over Common Stock At Yearend 2000, 2001 and June 30, 2002	0	0	10,556	10,556	10,556
Convertible Preferred Series B: \$0.10 Par Value Per Share, 111,111 Shares Authorized, Issued and Outstanding, With Aggregate Liquidation Preference Of \$450,003.60 Over Common Stock & Convertible Preferred Series A Stock At Yearend 2000, 2001 and June 30, 2002.	0	0	11,111	11,111	11,111
Convertible Preferred Series C: \$0.10 Par Value Per Share, 296,709 Shares Authorized, and 107,078 Issued and Outstanding With Aggregate Liquidation Preference of \$665,007.90 at Yearend 2001, and 296,709 Issued and Outstanding, with Liquidation Preference Of \$1,765,007.80 Over Common Stock and Convertible Preferred Series A & B Stock At June 30, 2002.	0	0	0	10,708	29,671
Common Stock: Additional Paid In Capital	17,493	24,291	14,301	14,301	14,301
Convertible Preferred Series A: Additional Paid In Capital	0	0	464,446	464,446	464,446
Convertible Preferred Series B: Additional Paid In Capital	0	0	438,893	438,893	438,893
Convertible Preferred Series C: Additional Paid In Capital	0	0	0	654,300	1,725,337
Treasury Stock @ Cost	0	0	0	0	-785
Subtotal	17,500	24,301	949,306	1,614,314	2,703,549
Net Loss From Operations	-34,535	-304,865	-934,845	-1,181,353	-1,813,380
Retained Earnings	0	-34,535	-339,400	-1,274,245	-2,455,598
Subtotal	-34,535	-339,400	-1,274,245	-2,455,598	-4,268,978
Total Capital	-17,035	-315,099	-324,938	-841,284	-1,565,429
Total Liabilities & Stockowners' Equity	12,975	117,389	619,396	712,249	2,985,560
Total Liabilities & Equity Per Peachtree @ 12/16/02 12:40 pm	12,975	117,389	619,396	712,249	2,985,560
Difference	0	0	0	0	0

AltComm, Inc.
Income Statement
Revised December 16, 2002
(U. S. Dollars)
(Unaudited: For Management Purposes Only)

	<u>Full Year 1998</u>	<u>Full Year 1999</u>	<u>Full Year 2000</u>	<u>Full Year 2001</u>	<u>September YTD 2002</u>	<u>Sept. 2002 YTD % Of Revenue</u>	<u>Cumulative Total</u>
Revenues:							
Eastern Telephone:							
Eastern Telephone Service Revenue	0	7,735	504,487	1,179,648	967,287	21.2%	2,659,158
Eastern Telephone Consulting Revenue	0	0	0	38,000	0	0.0%	38,000
Subtotal	0	7,735	504,487	1,217,648	967,287	21.2%	2,697,158
ServiSense:							
ServiSense Telephone Service Revenue	0	0	0	0	3,595,424	78.8%	3,595,424
ServiSense Other Income	0	0	0	0	380	0.0%	380
Subtotal	0	0	0	0	3,595,804	78.8%	3,595,804
Cellular LD Phone Revenue	0	0	0	0	2,241	0.0%	2,241
Total Revenue	0	7,735	504,487	1,217,648	4,555,333	100.0%	6,295,203
Cost Of Services & Goods Provided:							
Eastern Telephone:							
Eastern Telephone Phone Services	0	7,521	388,892	854,881	770,368	18.9%	2,021,642
Eastern Telephone Phone Revenue Sharing	0	6,000	17,965	62,601	34,624	0.8%	121,190
Eastern Telephone COGS Tech Services	0	0	0	7,525	0	0.0%	7,525
Eastern Telephone COGS Phone Order Verify	0	0	422	914	210	0.0%	1,546
Subtotal	0	13,521	407,279	925,901	805,202	17.6%	2,151,903
ServiSense:							
ServiSense Telephone Service	0	0	0	0	2,811,420	61.6%	2,811,420
ServiSense COGS Tech Services	0	0	0	0	38,345	0.8%	38,345
Sitel Commission COGS	0	0	0	0	2,177	0.0%	2,177
Subtotal	0	0	0	0	2,851,943	62.5%	2,851,943
Cellular LD	0	0	0	0	8,316	0.2%	8,316
Total Cost Of Services & Goods Provided	0	13,521	407,279	925,901	3,665,460	80.3%	5,012,161
Gross Margin Profit or (Loss):							
Eastern Telephone	0	-5,785	97,208	291,747	162,085	3.6%	545,255
ServiSense	0	0	0	0	743,862	16.3%	743,862
Cellular LD	0	0	0	0	-6,074	-0.1%	-6,074
Total Gross Margin or (Loss)	0	-5,785	97,208	291,747	899,873	19.7%	1,283,042
Gross Margin Percentage of Total Revenue:							
Eastern Telephone	N/A	-74.8%	19.3%	24.0%	16.8%		20.2%
ServiSense	N/A	N/A	N/A	N/A	20.7%		20.7%
Cellular LD	N/A	N/A	N/A	N/A	-271.0%		-271.0%
Total Gross Margin or (Loss)	N/A	-74.8%	19.3%	24.0%	19.7%		20.4%

AltComm, Inc.
Income Statement
Revised December 16, 2002
(U. S. Dollars)
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Expenses (Sorted By Cumulative Totals):	Full Year 1998	Full Year 1999	Full Year 2000	Full Year 2001	September YTD 2002	Sept. 2002 YTD % Of Revenue	Cumulative Total
Staff Compensation:							
Salaries	0	68,635	256,178	607,934	1,117,195	24.5%	2,049,942
Payroll Taxes	0	5,989	22,570	49,398	100,229	2.2%	178,186
Health & Dental Insurance	0	5,384	16,675	36,891	47,078	1.0%	106,028
Subtotal	0	80,008	295,423	694,223	1,264,502	27.7%	2,334,156
ServSense Bad Debt Writeoffs	0	0	0	0	370,973	8.1%	370,973
Advertising, PR & Design	18,000	37,895	164,991	111,455	20,436	0.4%	352,777
Direct Mail	0	43,573	208,501	72,326	10,866	0.2%	335,067
Legal Fees	0	12,282	28,051	120,068	133,605	2.9%	294,006
Phone Services	0	17,829	59,277	76,117	89,189	2.0%	242,412
Interest Expense (Net of Interest Income)	0	10,756	43,941	71,243	115,715	2.5%	241,656
Consultants	0	24,031	44,271	17,801	131,562	2.9%	217,664
Rent	9,900	17,520	25,517	76,113	79,013	1.7%	208,064
Office Supplies	1,017	17,046	47,799	39,869	14,086	0.3%	119,818
ServSense Bill Process Services	0	0	0	0	109,243	2.4%	109,243
Depreciation Expenses	0	4,240	13,400	23,454	62,073	1.4%	103,168
Amortization Expenses	0	11,417	22,833	24,976	40,772	0.9%	99,999
Software Repairs & Maintenance	0	0	4,097	31,220	63,217	1.4%	98,534
Eastern Telephone Bad Debt Writeoffs	0	0	0	47,368	17,303	0.4%	64,671
Dues & Subscriptions	0	6,894	33,005	2,066	12,191	0.3%	54,166
Travel	1,014	5,066	6,970	5,727	17,707	0.4%	36,484
Accounting / Audit Fees	0	0	0	16,851	18,764	0.4%	35,615
Postage	87	1,398	7,968	7,996	14,229	0.3%	31,678
Meals & Entertainment	939	4,794	6,145	3,319	16,407	0.4%	31,604
Bank Fees	25	295	1,467	5,219	24,599	0.5%	31,604
Other Repairs & Maintenance	0	0	3,874	8,113	10,909	0.2%	22,896
Email / Network & Utilities	0	376	2,876	3,363	15,158	0.3%	21,773
ServSense Collection Fees	0	0	0	0	13,737	0.3%	13,737
Tax Penalty Expenses	0	0	0	0	13,016	0.3%	13,016
Office Printing	0	294	3,408	2,474	6,708	0.1%	12,885
Business Insurance	0	1,387	4,206	3,107	3,135	0.1%	11,834
Eastern Telephone Bill Process Services	0	0	0	0	5,676	0.1%	5,676
Training & Recruiting	0	0	544	2,194	1,520	0.0%	4,258
Donations	0	35	2,060	40	600	0.0%	2,735
State Income / Excise Taxes & Fees (Excludes Sales)	0	85	541	1,169	937	0.0%	2,733
Payroll Service	0	280	645	750	853	0.0%	2,528
Other Expenses	3,552	1,577	242	4,478	14,754	0.3%	24,603
Total Expenses	34,535	299,080	1,032,053	1,473,100	2,713,252	59.4%	5,552,020
Net Operating Loss	-34,535	-304,865	-934,845	-1,181,353	-1,813,380	-39.7%	-4,268,978
Total Net Loss Per Peachtree @ 12/16/02 12:40 pm	-34,535	-304,865	-934,845	-1,181,353	-1,813,380	-39.7%	-4,268,978
Difference	0	0	0	0	0	0.0%	0
Net Operating Loss Per Common Share:							
Net Operating Loss Before Extraordinary Items	-0.03	-0.30	-0.93	-1.18	-1.81		-4.27
Extraordinary Items	0.00	0.00	0.00	0.00	0.00		0.00
Total Net Loss	-0.03	-0.30	-0.93	-1.18	-1.81		-4.27

AllComm, Inc.
Statement Of Changes To Stockowners' Equity
Prepared December 16, 2002
(U. S. Dollars)
(Unaudited: For Management Purposes Only)

	Common Stock:			Preferred Series A:			Preferred Series B:			Preferred Series C:			Total Par	Total APIC	Treasury Stock	Total	Cumulative Loss	Total Equity
	Par	APIC	Subtotal	Par	APIC	Subtotal	Par	APIC	Subtotal	Par	APIC	Subtotal						
Common Stock Sold @ 3/28/98, 700 Shares At \$0.01 Par For \$25.00	7	17,493	17,500	0	0	0	0	0	0	0	0	0	7	17,493	0	17,500	0	17,500
Net Loss in 1998			0			0			0			0	0	0	0	0	-34,833	-34,833
Subtotals @ 12/31/1998	7	17,493	17,500	0	0	0	0	0	0	0	0	0	7	17,493	0	17,500	-34,833	-17,033
Common Stock Awarded @ 3/28/99, 60 Shares At \$0.01 Par For \$25.00	1	1,499	1,500	0	0	0	0	0	0	0	0	0	1	1,499	0	1,500	0	1,500
Common Stock Awarded @ 10/31/99, 20 Shares At \$0.01 Par For \$25.00	0	500	500	0	0	0	0	0	0	0	0	0	0	500	0	500	0	500
Common Stock Sold @ 10/31/99, 30 Shares At \$0.01 Par For \$25.00	0	750	750	0	0	0	0	0	0	0	0	0	0	750	0	750	0	750
Common Stock Dividends @ 11/30/99, 140 Shares at \$0.01 Par For \$21.32	1	2,983	2,985	0	0	0	0	0	0	0	0	0	1	2,983	0	2,985	0	2,985
Common Stock Awarded @ 12/10/99, 50 Shares At \$0.01 Par For \$21.32	1	1,066	1,066	0	0	0	0	0	0	0	0	0	1	1,066	0	1,066	0	1,066
Net Loss in 1999			0			0			0			0	0	0	0	0	-304,865	-304,865
Subtotals @ 12/31/1999	10	24,291	24,301	0	0	0	0	0	0	0	0	0	10	24,291	0	24,301	-339,400	-315,099
Common Stock Dividends @ 1/24/00, 999,000 Shares at \$0.01 Par	9,990	-9,990	0	0	0	0	0	0	0	0	0	0	9,990	-9,990	0	0	0	0
Preferred Series A Sold @ 1/12/00, 5,555.66 Shares At \$0.10 Par For \$4.50	0	556	24,444	25,000	0	0	0	0	556	24,444	25,000	0	556	24,444	25,000	25,000	0	25,000
Preferred Series A Sold @ 1/21/00, 5,555.56 Shares At \$0.10 Par For \$4.50	0	556	24,444	25,000	0	0	0	0	556	24,444	25,000	0	556	24,444	25,000	25,000	0	25,000
Preferred Series A Sold @ 2/2/00, 18,868.67 Shares At \$0.10 Par For \$4.50	0	1,667	73,333	75,000	0	0	0	0	1,667	73,333	75,000	0	1,667	73,333	75,000	75,000	0	75,000
Preferred Series A Sold @ 2/9/00, 61,111.11 Shares At \$0.10 Par For \$4.50	0	6,111	268,889	275,000	0	0	0	0	6,111	268,889	275,000	0	6,111	268,889	275,000	275,000	0	275,000
Preferred Series A Sold @ 3/8/00, 5,555.56 Shares At \$0.10 Par For \$4.50	0	556	24,444	25,000	0	0	0	0	556	24,444	25,000	0	556	24,444	25,000	25,000	0	25,000
Preferred Series A Sold @ 7/6/00, 11,111.11 Shares At \$0.10 Par For \$4.50 (Includes \$2.00 For Bank Fees)	0	1,111	48,891	50,002	0	0	0	0	1,111	48,891	50,002	0	1,111	48,891	50,002	50,002	0	50,002
Preferred Series B Sold @ 9/21/00, 74,074.07 Shares At \$0.10 Par For \$4.05 (Includes \$3.60 For Bank Fees)	0	7,407	292,596	300,004	0	0	0	0	7,407	292,596	300,004	0	7,407	292,596	300,004	300,004	0	300,004
Preferred Series B Sold @ 9/23/00, 37,037.04 Shares At \$0.10 Par For \$4.05	0	3,704	146,296	150,000	0	0	0	0	3,704	146,296	150,000	0	3,704	146,296	150,000	150,000	0	150,000
Net Loss in 2000			0			0			0		0		0	0	0	0	-634,845	-634,845
Subtotals @ 12/31/2000	10,000	14,301	24,301	10,556	484,448	475,002	11,111	438,890	450,004	0	0	0	31,667	917,846	0	949,306	-1,274,245	-324,938

AltComm, Inc.
Statement Of Changes To Stockowners' Equity
Prepared December 16, 2002
(U. S. Dollars)
(Unaudited: For Management Purposes Only)

	Common Stock:			Preferred Series A:			Preferred Series B:			Preferred Series C:			Total Par	Total APIC	Treasury Stock	Total	Cumulative Loss	Total Equity
	Par	APIC	Subtotal	Par	APIC	Subtotal	Par	APIC	Subtotal	Par	APIC	Subtotal						
Preferred Series C1 Sold @ 5/25/01, 14,448,226 Shares At \$0.10 Par For \$0.23	0			0			0	1,445	88,565	90,000	1,445	88,565	90,000			90,000		90,000
Preferred Series C1 Sold @ 5/13/01, 1,805,1364 Shares At \$0.10 Par For \$0.23	0			0			0	181	9,830	10,000	181	9,830	10,000			10,000		10,000
Preferred Series C1 Sold @ 5/20/01, 4,012,8411 Shares At \$0.10 Par For \$0.23	0			0			0	401	24,599	25,000	401	24,599	25,000			25,000		25,000
Preferred Series C1 Sold @ 7/15/01, 3,210,27 Shares At \$0.10 Par For \$0.23	0			0			0	321	19,979	20,000	321	19,979	20,000			20,000		20,000
Preferred Series C1 Sold @ 7/24/01, 6,420,56 Shares At \$0.10 Par For \$0.23 (Includes \$2.83 For Bank Fees)	0			0			0	642	39,361	40,003	642	39,361	40,003			40,003		40,003
Preferred Series C1 Sold @ 7/28/01, 32,102,72 Shares At \$0.10 Par For \$0.23	0			0			0	3,210	196,790	200,000	3,210	196,790	200,000			200,000		200,000
Preferred Series C1 Sold @ 7/21/01, 4,012,8411 Shares At \$0.10 Par For \$0.23	0			0			0	401	24,599	25,000	401	24,599	25,000			25,000		25,000
Preferred Series C1 Sold @ 8/30/01, 6,026,58 Shares At \$0.10 Par For \$0.23	0			0			0	603	49,197	60,000	603	49,197	60,000			60,000		60,000
Preferred Series C1 Sold @ 8/9/01, 24,077,04 Shares At \$0.10 Par For \$0.23	0			0			0	2,408	147,592	150,000	2,408	147,592	150,000			150,000		150,000
Preferred Series C1 Sold @ 9/13/01, 4,012,84 Shares At \$0.10 Par For \$0.23	0			0			0	401	24,599	25,000	401	24,599	25,000			25,000		25,000
Preferred Series C1 Sold @ 10/18/01, 802,57 Shares At \$0.10 Par For \$0.23 (Includes \$5.07 For Bank Fees)	0			0			0	80	4,925	5,005	80	4,925	5,005			5,005		5,005
Preferred Series C2 Sold @ 12/29/01, 4,349,34 Shares At \$0.10 Par For \$0.23	0			0			0	435	24,565	25,000	435	24,565	25,000			25,000		25,000
Net Loss in 2001	0			0			0	0	0	0	0	0	0			0	-1,181,353	-1,181,353
Subtotals @ 12/31/2001	10,000	14,301	24,301	10,556	464,446	475,002	11,111	430,693	450,004	10,703	654,300	665,008	42,374	1,871,940	0	1,814,314	-2,455,598	-641,284

AllComm, Inc.
Statement Of Changes To Stockowners' Equity
Prepared December 16, 2002
(U. S. Dollars)
(Unaudited: For Management Purposes Only)

	Common Stock:			Preferred Series A:			Preferred Series B:			Preferred Series C:			Total Par	Total APIC	Treasury Stock	Total	Cumulative Loss	Total Equity
	Par	APIC	Subtotal	Par	APIC	Subtotal	Par	APIC	Subtotal	Par	APIC	Subtotal						
Preferred Series C2 Sold @ 1/10/02, 6,089.07 Shares At \$0.10 Par For \$5,748	0			0			0	609	34,291	35,000	609	34,291			35,000		35,000	
Preferred Series C2 Sold @ 1/29/02, 34,734.72 Shares At \$0.10 Par For \$5,748	0			0			0	3,479	196,521	200,000	3,479	196,521			200,000		200,000	
Preferred Series C2 Sold @ 1/20/02, 4,349.34 Shares At \$0.10 Par For \$5,748	0			0			0	435	24,565	25,000	435	24,565			25,000		25,000	
Preferred Series C2 Sold @ 1/21/02, 22,818.86 Shares At \$0.10 Par For \$5,748	0			0			0	2,282	127,738	130,000	2,282	127,738			130,000		130,000	
Preferred Series C2 Sold @ 2/1/02, 60,660.74 Shares At \$0.10 Par For \$5,748	0			0			0	6,069	343,911	350,000	6,069	343,911			350,000		350,000	
Preferred Series C2 Sold @ 2/5/02, 4,349.34 Shares At \$0.10 Par For \$5,748	0			0			0	435	24,565	25,000	435	24,565			25,000		25,000	
Preferred Series C2 Sold @ 3/3/02, 17,397.30 Shares At \$0.10 Par For \$5,748	0			0			0	1,740	98,260	100,000	1,740	98,260			100,000		100,000	
Preferred Series C2 Sold @ 3/6/02, 8,696.66 Shares At \$0.10 Par For \$5,748	0			0			0	870	49,130	50,000	870	49,130			50,000		50,000	
Preferred Series C2 Sold @ 3/16/02, 13,048.02 Shares At \$0.10 Par For \$5,748	0			0			0	1,305	73,685	75,000	1,305	73,685			75,000		75,000	
Preferred Series C2 Sold @ 3/28/02, 17,397.36 Shares At \$0.10 Par For \$5,748	0			0			0	1,740	98,260	100,000	1,740	98,260			100,000		100,000	
Net Loss in January Through June, 2002	0			0			0				0	0			0	-1,028,589	-1,028,589	
Subtotal @ 6/30/2002	10,000	14,301	24,301	10,556	464,646	475,002	11,111	438,893	450,004	29,671	1,725,337	1,755,008	61,233	2,642,977	0	2,704,314	-3,484,287	-779,973
Common Stock Repurchased @ 9/12/02, 35,920 Shares at \$0.01 Par For \$0.02	0			0			0						-766		-766		-766	
Net Loss in July Through September, 2002	0			0			0								0	-784,690	-784,690	
Subtotal @ 9/30/2002	10,000	14,301	24,301	10,556	464,646	475,002	11,111	438,893	450,004	29,671	1,725,337	1,755,008	61,336	2,642,977	-766	2,703,548	-4,268,978	-1,565,429

AltComm, Inc.
Statement Of Changes To Cash Flow (Indirect Method)
Prepared December 16, 2002
(U. S. Dollars)
(Unaudited: For Management Purposes Only)

	<u>Full Year 1998</u>	<u>Full Year 1999</u>	<u>Full Year 2000</u>	<u>Full Year 2001</u>	<u>September YTD 2002</u>	<u>Cumulative Total</u>
Cash Flows From Operating Activities:						
Net Operating Loss	-34,535	-304,865	-934,845	-1,181,353	-1,813,380	-4,268,978
Adjustments To Reconcile Net Operating Loss to Net Cash Provided By Operations:						
Plus Increase In Unearned Phone Service Revenue	0	0	0	0	85,009	85,009
Less Increase In Billed Accounts Receivable	0	-1,225	-66,025	-135,288	-402,737	-605,276
Less Increase In Unbilled Accrued Accounts Receivable	0	-6,811	-199,427	-103,743	-39,140	-349,121
Plus Increase In Allowance For Doubtful Accounts Receivables	0	0	0	0	31,209	31,209
Less Increase Or Plus Decrease In Prepaid Expenses	0	-24,494	-45,119	20,260	-363,031	-412,385
Less Increase or Plus Decrease in Employee Receivables	0	0	0	-150	150	0
Less Increase Or Plus Decrease In Stock Subscriptions	0	-750	-149,250	150,000	0	0
Less Increase In Deposits	0	-7,264	-200	-8,870	-23,895	-40,030
Add Back Depreciation Of Equipment	0	4,091	12,529	20,399	54,754	91,774
Add Back Amortization Of Software	0	11,417	22,833	22,833	33,348	90,431
Add Back Depreciation Of Furniture & Fixtures	0	149	871	3,055	7,319	11,394
Add Back Depreciation Of Leasehold Improvements	0	0	0	2,167	7,424	9,591
Plus Increase In Accounts Payables	30,010	58,543	328,849	307,773	2,161,758	2,886,930
Plus Increase In Site/ Commission Payables	0	0	0	0	2,177	2,177
Plus Increase In Sales Taxes Payables	0	309	25,563	60,152	313,712	399,735
Plus Increase Or Less Decrease In Accrued Expenses	0	38,593	-12,989	62,518	181,771	269,893
Plus Increase In Customer Deposits	0	0	283	663	468	1,414
Total Adjustments	30,010	72,556	-82,081	401,768	2,050,493	2,472,747
Net Cash Used By Operations	-4,525	-232,309	-1,016,928	-779,585	237,113	-1,796,231
Cash Flows From Investing Activities:						
Proceeds From:						
Due To Debtor In Possession For ServiSense	0	0	0	0	73,517	73,517
Subtotal	0	0	0	0	73,517	73,517
Used For:						
Purchase Of Equipment	0	-24,547	-26,082	-21,138	-319,047	-390,813
Purchase Of Software	0	-88,500	0	0	-198,283	-286,783
Purchase Of Furniture & Fixtures	0	-2,089	-8,016	-22,560	-71,285	-103,951
Purchase Of Leasehold Improvements	0	0	0	-14,181	-41,104	-55,285
Purchase Of Goodwill Related To ServiSense Acquisition	0	0	0	0	-421,671	-421,671
Subtotal	0	-95,136	-34,098	-57,879	-1,051,389	-1,238,502
Net Cash Used For Investing Activities	0	-95,136	-34,098	-57,879	-977,872	-1,164,985

AltComm, Inc.
Statement Of Changes To Cash Flow (Indirect Method)
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(U. S. Dollars)
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Page 2.

	<u>Full Year</u> <u>1998</u>	<u>Full Year</u> <u>1999</u>	<u>Full Year</u> <u>2000</u>	<u>Full Year</u> <u>2001</u>	<u>September YTD</u> <u>2002</u>	<u>Cumulative</u> <u>Total</u>
Cash Flows From Financing Activities:						
Proceeds From:						
Warren Bank Loan & Drawn Line Of Credit	0	0	0	449,373	61,601	510,974
Citizens Bank Loan & Accrued Interest	0	199,063	101,025	-288,270	-11,819	0
Convertible Note Payable To J. Doran @ 8.0%	0	0	102,267	8,111	6,891	117,269
Convertible Note Payable To T. Martin @ 10.0%	0	0	0	26,493	2,009	28,502
Convertible Note Payable To Conexus @ 0.0%	0	0	0	0	22,000	22,000
Loan From Allen Stern	0	10,000	-2,000	0	-8,000	0
Current Portion Of Capital Lease Notes Payables	0	48,130	-2,217	-24,322	88,775	110,366
Non Current Notes Payable For Capital Leases	0	47,840	-28,935	6,707	17,589	43,202
Sale Of Common Shares (Par & APIC)	17,500	6,801	0	0	0	24,301
Sale Of Preferred Series A Shares (Par & APIC)	0	0	475,002	0	0	475,002
Sale Of Preferred Series B Shares (Par & APIC)	0	0	450,004	0	0	450,004
Sale Of Preferred Series C Shares (Par & APIC)	0	0	0	665,008	1,090,000	1,755,008
Subtotal	17,500	311,835	1,095,145	843,101	1,269,046	3,536,627
Used For:						
Repurchase Of Common Stock @ Cost	0	0	0	0	-766	-766
Subtotal	0	0	0	0	-766	-766
Net Cash Proceeds From Financing Activities	17,500	311,835	1,095,145	843,101	1,268,281	3,535,861
Net Increase Or (Decrease) In Cash	12,975	-15,610	44,122	5,637	527,522	574,645
Summary:						
Ending Cash For Each Period	12,975	-2,635	41,486	47,123	574,645	574,645
Less Beginning Cash For Each Period	0	12,975	-2,635	41,486	47,123	0
Net Increase Or (Decrease) In Cash For Each Period	12,975	-15,610	44,122	5,637	527,522	574,645
Supplemental Disclosure:						
Cash Payments:						
Interest Expenses (Net of Interest Income)	0	10,756	41,670	61,639	42,267	156,332
Income Taxes (Includes Massachusetts Excise Tax)	0	0	458	1,004	0	1,480
Significant Non Cash Transactions:						
On 1/31/02, the Company Issued 22,616.56 shares of Series C Convertible Preferred Stock at \$0.10 Par Value and a Purchase Price of \$5.748 Per Share in Return For Settling Some of Its Accounts Payable Owed To the Rasky / Baerlein Group.						130,000
On 2/1/02, the Company Issued 60,860.74 shares of Series C Convertible Preferred Stock at \$0.10 Par Value and a Purchase Price of \$5.748 Per Share As Part of its Acquisition of the Assets of ServiSense in bankruptcy proceedings.						350,000

EXHIBIT E

PROPOSED INITIAL TARIFF
(Diskette Containing Tariff Also Enclosed)

Local Exchange Services

ALTICOMM, INC.
115 Shawmut Road
Canton, MA 02021
Ph. (781) 989-4500 or 1-866-282-4200 (toll free)

Schedule of
GENERAL REGULATIONS FOR EXCHANGE SERVICES

Applying to the Local Exchange
Services and Facilities of this Company
in the State of Idaho

Issued: January 21, 2003

By: James Cornblatt, Director of Regulatory Affairs
Alticom, Inc.
115 Shawmut Road
Canton, Massachusetts 02021

Local Exchange Services

CHECK SHEET

All sheets of this tariff are effective as of the date shown at the bottom of the respective sheet(s). Original and revised sheets as named below comprise all changes from the original tariff and are currently in effect as of the date on the bottom of this page.

<u>Sheet</u>	<u>Revision</u>	<u>Sheet</u>	<u>Revision</u>
1	Original	21	Original
2	Original	22	Original
3	Original	23	Original
4	Original	24	Original
5	Original	25	Original
6	Original	26	Original
7	Original	27	Original
8	Original	28	Original
9	Original	29	Original
10	Original	30	Original
11	Original	31	Original
12	Original	32	Original
13	Original	33	Original
14	Original	34	Original
15	Original		
16	Original		
17	Original		
18	Original		
19	Original		
20	Original		

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115 Shawmut Road
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Local Exchange Services

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Issued: January 21, 2003

By: James Cornblatt, Director of Regulatory Affairs
Alticom, Inc.
115 Shawmut Road
Canton, Massachusetts 02021

Local Exchange Services

APPLICATION OF PRICE LIST

Alticom, Inc (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 business customers within the service areas of Qwest and Verizon. The rates and rules contained herein are subject to change pursuant to the rules and regulations of the Idaho PUC.

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Local Exchange Services

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

Symbols: 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.

Abbreviations of Technical Terms:

LATA - Local Access Transport Area

LEC - Local Exchange Carrier

MTS - Message Toll Service

PBX - Private Branch Exchange

SAL - Special Access Line

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115 Shawmut Road
Canton, Massachusetts 02021

Local Exchange Services

CONTACT INFORMATION

Customer Contact:

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

Customer Service Department
Alticom, Inc.
115 Shawmut Road
Canton, MA 02021
Ph. (781) 989-4500
Fx. (781) 989-4512
Customer Service: 1-866-282-4200 (toll free)
Maintenance: 1-866-282-4200 (toll free)

Commission Contact:

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

Matters concerning customer service:

Kathryn Hennessy, Vice President of Operations
Alticom, Inc.
115 Shawmut Road
Canton, MA 02021
Ph. (781) 989-4500; Ext. 202
Fx. (781) 989-4512
E-Mail: kathy.hennessy@east-tel.com

Matters concerning tariffs and regulatory affairs:

James Cornblatt, Director of Regulatory Affairs
Alticom, Inc.
115 Shawmut Road
Canton, MA 02021
Ph. (781) 989-4500; Ext. 165
Fx. (781) 989-4512
E-Mail: jim.cornblatt@east-tel.com

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Local Exchange Services

SECTION 1 - DEFINITIONS

1.1 Definitions:

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

Application for Service - A standard order form which includes all pertinent billing, technical, and other descriptive information which will enable the carrier to provide the communication service as required.

Authorized User - A person, firm, corporation, or other entity authorized by the Company to be connected to the service of the Customer or joint user.

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.

Cancellation of Order - A customer-initiated request to discontinue processing a service order, either in part or in its entirety, prior to its completion.

Carrier - Alticom, Inc., unless specifically stated otherwise.

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

Company - Alticom, Inc., also referred to as "Carrier."

Completed Calls - Completed calls are calls answered on the distance end. In the event a customer is charged for an incomplete call, the Company will issue a credit to the customer upon request.

Customer or Subscriber - The person, firm, corporation, or other entity which orders or uses service and is responsible by law for payment for communication service from the telephone utility.

Customer Provided Equipment - Terminal equipment provided by a customer.

Day Rate Period - 8:00 a.m. through 4:59 p.m., Monday through Friday.

Disconnect - The disabling of circuitry preventing outgoing and incoming toll communication service provided by Carrier.

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Local Exchange Services

1.1 Definitions: (continued)

Due Date - The last day for payment without unpaid amounts being subject to a late payment charge.

Evening Rate Period - 5:00 p.m. through 10:59 p.m., Sunday through Friday.

Holidays - Carrier's recognized holidays are New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day and Christmas Day.

Night/Weekend Rate Period - 11:00 p.m. through 7:59 a.m., everyday; 8:00 a.m. through 10:59 p.m. Saturday; and 8:00 a.m. through 4:59 p.m. Sunday.

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.

Normal Business Hours - 8:00 a.m. to 5:00 p.m., Monday through Friday, excluding holidays.

Premises - The space occupied by an individual customer in a building, in adjoining buildings occupied entirely by that customer, or on contiguous property occupied by the customer separated only by a public thoroughfare, a railroad right of way or a natural barrier.

PUC - The Idaho Public Utilities Commission.

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

Terminal Equipment - All telephone instruments, including pay telephone equipment, the common equipment of large and small key and PBX systems and other devices and apparatus, and associated wiring, which are intended to be connected electrically, acoustically or inductively to the telecommunication system of the telephone utility.

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Local Exchange Services

SECTION 2 - RULES AND REGULATIONS

2.1 Undertaking of the Company

2.1.1 Scope

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

2.1.1.2 The services offered herein may be used for any lawful 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.

2.1.1.3 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.

2.1.1.4 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 list of such other communications carrier.

2.1.1.5 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.

2.2 Shortage of Equipment or Facilities

2.2.1 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 resale of other carrier facilities.

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Local Exchange Services

2.3 Selection of Transmission

The Company selects and/or 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.

2.4 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 Customer's 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.

2.5 Provision of Equipment and Facilities

2.5.1 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.

2.5.2 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.

2.6 Terms and Conditions

2.6.1 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.

2.6.2 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.

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Local Exchange Services

2.7 Non-routine Installation and Special Construction**2.7.1 Non-routine Installation**

At the Customer's request, installation and/or 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.

2.7.2 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 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.

- 2.7.3 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, in addition to a deposit, when additional costs are incurred to perform special or extraordinary construction to provide services required by the customer.

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Local Exchange Services

2.8 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.

2.9 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.

2.10 Liability**2.10.1 Exculpatory Clause**

THE INCLUDED EXCULPATORY 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.

2.10.2 Liability of the Company

- A. The Company shall not be liable to any person, firm or entity for damages, either direct, indirect, consequential, special, incidental, actual, punitive, or for any other damages or lost profits arising out of mistakes, accidents, errors, omissions, interruptions, delays or defects in transmissions and not caused by the negligence of the carrier, commencing upon activation of service and in no event exceeding an amount equivalent to the proportionate charge to the customer for the period of service during which mistakes, accidents, errors, omissions, interruptions, delays or defects in transmission occurred.
- B. The Company makes no warranty, whether express, implied or statutory, as to the description, quality, merchantability, completeness or fitness for any purpose of the service or local access, or as to any other matter, all of which warranties by Carrier are hereby excluded and disclaimed.

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Local Exchange Services

2.11 Indemnification

2.11.1 The Company, at its own expense, will indemnify the customer and hold it harmless in respect to any and all loss, damage, liability or expense asserted against the customer by a third party on account of any property damage or personal injury caused by any negligence or willful misconduct of Carrier or its agents or representatives arising out of performance by Carrier of any testing or other activities on the customer's premises pursuant to this tariff. Carrier's obligations under the immediately preceding sentence shall be subject to the customer's full performance of this tariff and subject further to the customer's duty to take reasonable precautions in the location, construction, maintenance and operation of all activities, facilities and equipment for the protection against hazard or injury and to not interfere with the services provided by Carrier.

2.11.2 Carrier shall be indemnified and held harmless by the customer against:

- A. Claims for libel, slander, infringement of copyright or patent infringement, unauthorized use of any trademark, trade name or service mark arising out of the material, data information, or other content transmitted over the carrier's facilities; and
- B. All other claims arising out of any act or omission by the customer in connection with any service provided by Carrier.

2.12 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.

2.13 Allowances for Interruptions in Service

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

2.13.1 Credit for 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.

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Local Exchange Services

2.13 Allowances for Interruptions in Service (contd.)2.13.1 Credit for Service Interruptions (contd.)

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

- 2.13.1.1 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
- 2.13.1.2 Within 24 hours after the report of the outage if no emergency exists.
- 2.13.1.3 Outages reported between noon on Saturday and 6:00 p.m. on the following Sunday must be restored within forty-eight (48) hours or by 6:00 p.m. on the following Monday, whichever is sooner.
- 2.13.1.4 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.

2.13.2 Limitations on Allowances

No credit allowance will be made for:

- 2.13.2.1 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;
- 2.13.2.2 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;
- 2.13.2.3 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
- 2.13.2.4 interruption of service due to circumstances or causes beyond the control of the Company and affecting large groups of customers.

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2.14 Obligations of the Customer

- 2.14.1 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.
- 2.14.2 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.
- 2.14.3 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 further 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.

2.15 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.

2.15.1 Abuse

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

- (a) Using the service to make calls that might reasonably be expected to frighten, torment, or harass another.
- (b) Using the service in such a way that it interferes unreasonably with the use of Company services by others.

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2.15.2 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.

2.16 Payments

2.16.1 Customer Obligations

2.16.1.1 The Customer shall pay outstanding charges in full within 15 days of the invoice date. Charges normally will be invoiced in arrears, with monthly recurring charges invoiced on or about the first of the monthly cycle for which the charges apply. Amounts not paid within 20 days after the date of the invoice are considered delinquent.

2.16.1.2 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.

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2.16.2 Disputed Bills

2.16.2.1 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 waiver of the Customer's rights under the provisions of IDAPA 31.41.01.204 to challenge any billing amount due or paid to the Company.

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

Idaho Public Utilities Commission
P.O. Box 83720
Boise, Idaho 83720-0074
Ph. 334-0300 (within the local calling area)
1-800-432-0369 (from outside the local calling area)

2.16.3 Payment Arrangements

2.16.3.1 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.

2.16.3.2 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.

2.16.3.3 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. Such payments shall be applied first to the oldest undisputed balances.

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2.16.3 Payment Arrangements (contd.)

- 2.16.3.4 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.

2.17 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 from the Customer, these taxes, charges and fees will be itemized separately on the Customer's bill.

2.18 Deposits

The Company will not require advance deposits.

2.19 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.

2.19.1 Grounds for Refusal to Establish Service

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

- 2.19.1.1 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;

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2.19 Refusal or Termination of Services (contd.)2.19.1 Grounds for Refusal to Establish Service (contd.)

- 2.19.1.2 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;
- 2.19.1.3 the applicant refuses to provide the Company with a deposit after having failed to meet the credit criteria for waiver of deposit requirements;
- 2.19.1.4 the applicant is known to be in violation of the Company's price lists filed with the Commission;
- 2.19.1.5 the applicant fails to furnish such funds, suitable facilities, and/or rights-of-way which have been specified by the Company as necessary to and a condition for providing service to the applicant; or
- 2.19.1.6 the applicant has falsified his/her identity for the purpose of obtaining service.

2.19.2 Grounds for Termination with Written Prior Notice

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

- 2.19.2.1 for nonpayment of any undisputed amounts owing to the Company;
- 2.19.2.2 for services provided to premises that have been vacated by the Customer;
- 2.19.2.3 for tampering with the Company's property;
- 2.19.2.4 for violation of rules, service agreements, or filed price lists;
- 2.19.2.5 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

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2.19.2 Grounds for Termination with Written Prior Notice (contd.)

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

- (a) providing false information to the Company regarding the Customer's 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.

2.19.3 Refusal or Termination of Services Without Written Notice to the Customer

The Company may deny or discontinue the furnishing of any and/or all service(s) 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:

- 2.19.3.1 **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.
- 2.19.3.2 **Ordered to Terminate Service.** The Company is ordered to terminate service by any court, the Idaho PUC, or any other duly authorized public authority.
- 2.19.3.3 **Services Obtained Illegally.** The service(s) was(were) obtained, diverted or used without the authorization or knowledge of the Company.
- 2.19.3.4 **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.

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2.19.3 Refusal or Termination of Services Without Written Notice to the Customer (contd.)

2.19.3.5 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.

2.19.3.6 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.

2.19.4 Notice of Disconnection**2.19.4.1 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 IDAPA 31.41.01.306.

2.19.4.2 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.

2.19.4.3 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 2.19.4.1 of this price list, related to Seven-Day Notice.

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2.19.5 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.

2.20 Restoration of Service

2.20.1 A reconnection charge shall be imposed on any Customer whose service has been discontinued pursuant to the provisions of Section 2.19 of this price list. The Company reserves the right to refuse to restore service until all amounts due have been paid.

2.20.2 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.

2.21 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.

2.22 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 and conditions of any such promotions.

2.23 E911

The Company will provide necessary Customer information to the incumbent local exchange carrier (ILEC) for appropriate routing of E911 calls. The Company's or its underlying carrier's switches will be equipped with E911 trunks, and all E911 traffic will be switched by the Company or its underlying carrier to the incumbent local exchange carrier for routing.

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2.24 Public Notice

The Company shall give public notice of all proposed changes in rates. Public notice will 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.

2.25 Customer Service

The Company's Customer Service representatives are accessible by dialing 1-866-282-4200 toll free, or by writing to the Company at 115 Shawmut Road, Canton, Massachusetts 02021.

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SECTION 3 - DESCRIPTION OF SERVICE AND RATES

3.1 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 the interexchange carrier selected by the Customer for interLATA, intraLATA, interstate or international calling;
- (d) access Directory Assistance for the local calling area;
- (e) place or receive calls to 8XX telephone numbers;
- (f) access Telecommunication Relay Service.

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3.2 Service Descriptions**3.2.1 Residence Service**

Residence Service provides the Customer with a single, voice-grade, DTMF communications channel. Each Local Line will include a telephone number, as well as access to the service.

Residence Service is that service furnished in private homes or apartments, including all parts of the subscriber's domestic establishment, for domestic use and not for substantial occupational use; in the study of a clergyman located in a church, in a college fraternity or sorority house, college dormitories, convents and monasteries for domestic rather than occupational use in residential quarters.

3.2.2 Business Services

The Company's Business Services are offered for local calling using the facilities of the Company's authorized underlying Local Exchange Carrier(s). The Company's Business Services are offered primarily to the following:

1. Offices, stores, factories, mines and all other places of a strictly business nature;
2. Offices of hotels, boarding houses, apartment houses, colleges, quarters occupied by clubs and fraternal societies, public, private or parochial schools, hospitals, nursing homes, libraries, churches, and other institutions; and
3. Services terminating solely on the secretarial facilities of a telephone answering bureau.

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3.2.3 Optional Features

The features in the section are made available to Customers on a monthly basis. All features are provided subject to availability. The Customer will be billed the per feature charge(s) shown in Section 4 of this price list. Transmission levels for calls forwarded or calls placed or received using optional calling features may not be acceptable for all or some uses in some cases.

3.2.3.1 Feature Descriptions

- a) Call Waiting – provides for a tone to signal to the Customer that an incoming call is waiting. The Customer can choose to answer the second call by flashing the switchhook or by hanging up the phone.
- b) Call Forwarding – allows the Customer to direct incoming calls to a different Customer-defined telephone number.
- c) Voice Mail – allows Customer to receive messages which are stored in a voice mail system.
- d) Caller ID - enables the customer to view on a display unit the Calling Party Directory Name and/or Number (CPN) on incoming telephone calls. Display unit is not included., and must be obtained by the Customer.

3.2.4 Directory Assistance

A Customer may obtain assistance, for a charge, in determining a local telephone number by dialing local Directory Assistance Service. A Customer can also receive assistance by writing to the Company with a list of names and addresses for which telephone numbers are requested.

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3.2.5 Directory Listings

For each Customer of Company-provided local exchange service(s), the Company shall arrange for the listing of the Customer's main billing telephone number in the directory(ies) published by the dominant Local Exchange Carrier in the area, and in the Directory Assistance records of the Company at no charge.

Listings will be in light face type in the white pages (alphabetical section) of the telephone directory, and will be limited to such information as is essential to the identification of the listed party. The listing of a service, commodity, or trade name is not permitted unless it is the name, or an integral part of the name, under which the Customer does business.

A listing is limited to one line in the directory except where, in the judgement of the Company, more than one line is required to identify the Customer properly. In such cases, the additional lines requires will be provided at no extra charge.

3.2.6 Miscellaneous Charges**3.2.6.1 Maintenance Visit Charge (Technical Charge)**

A maintenance visit charge applies if a maintenance visit is required to complete any requested maintenance work on the Customer's premises.

Where a NID exists, if the Company is able to test for dial tone and the problem proves to be beyond the NID (within Customer premises), a maintenance charge is applicable. In the event there is no NID and/or the Company is unable to test for dial tone, then no maintenance charge will be assessed. In those cases where the Customer has purchased an inside wire maintenance warranty/plan (a non-regulated service) from the Company, no maintenance charge will be applicable regardless of the dial tone test results or whether a NID exists.

3.2.6.2 Order Processing Charges

Non-recurring charges apply to processing service orders for new service, for transfer in service location, changes in existing service, or other changes.

- (1) Telephone Number Change – applies when customer requests a change in telephone number or physical location of service.

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3.2.6 Miscellaneous Charges (contd.)

3.2.6.3 Service Reconnection

A service reconnection fee applies to re-establishment of service which has been disconnected due to non-payment or other reason set forth under this price list.

3.2.6.4 Seasonal Suspension

Seasonal Suspension charge applies when a customer request temporary suspension of services. (Also known as a Vacation Interruption.)

3.2.6.5 Seasonal Restoration

A seasonal service restoration charge applies to the restoration of service temporarily suspended by the Customer, and is payable at the time that the restoration of the suspended service is arranged. The restoration charge does not apply when, after disconnection of service, service is later re-installed.

3.2.6.6 Inside Wire Maintenance Plan

Provides service repair to telephone wiring located inside of the customer's premises or building. Inside wiring starts at the telephone company's Demarcation Point and extends to the individual phone extensions.

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3.3 Idaho Telecommunications Service Assistance Program (ITSAP)

ITSAP consists of two programs, Lifeline and Linkup, that were developed to provide discounted rates for telephone service to low income customers, thus promoting universal service. The programs are jointly sponsored (federal and state) telephone assistance programs designed to maximize federal contributions to Idaho's low-income customers.

The programs provide reductions in monthly rates for single line telephone service and/or reductions in one-time costs for installation of telephone service for qualifying customers. The program is administered by the Department of Health and Welfare in accordance with *Idaho Code, §56-901*.

3.3.1 Eligibility

To be eligible for ITSAP, the participant must:

- (a) Apply through the Department of Health and Welfare,
- (b) Be head of household,
- (c) Have a total gross income at or below 133% of the Office of Management and Budgets (OMB) Poverty guidelines.

3.3.2 Residents of Tribal Lands may be eligible for additional federal assistance if the individual participates in one of the following federal assistance programs:

- (a) Bureau of Indian Affairs general assistance;
- (b) Tribally administered Temporary Assistance for Needy Families;
- (c) Head Start (only those meeting its income qualifying standards);
- (d) National School Lunch Program's free lunch program;

3.3.2.1 Eligibility and qualification determinations will be performed according to the telecommunication provider's federal tariff and/or 47 C.F.R. Part 54.

3.3.2.2 Each eligible participating resident of Tribal Lands must provide to its local service provider a signed document certifying under penalty of perjury that the customer receives benefits from at least one of the programs mentioned.

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3.3 Idaho Telecommunications Service Assistance Program (ITSAP) (contd.)

3.3.3 Lifeline Discounts - applied to tariffed monthly recurring rates and charges for qualifying residential customers.

Monthly discount (not to exceed the rate charged for the grade of subscribed residential basic local exchange service) is \$3.50.

Additional federal discounts may apply:

Tier 1 - Monthly service discount equal to the subscriber line charge \$3.50

Tier 2 - Monthly service discount for customers who have received non-federal regulatory approvals \$1.75

Tier 3 - Monthly service discount equal to one half of the amount of any state support up to a maximum of \$1.75

Tier 4 - Eligible residents of Tribal Lands may be eligible for discounts of up to \$25. This discount may not bring the local residential rate to below \$1.00 per month.

3.3.4 Linkup Discounts - applied to installation of new service, including line extensions, construction of facilities, etc., but shall not apply to customer premises facilities or equipment.

A service installation cost reduction of 50% up to \$30.00.

For an eligible resident of Tribal Lands, an additional reduction of up to \$70 may be applied to cover 100% of the charges between \$60 and \$130 assessed for initiating telephone service.

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3.3.5 Rules

- 3.3.5.1 Applies to Telecommunication service at the principal residence of the eligible subscriber/head of household.
- 3.3.5.2 A household is either an individual living alone or a group of individuals living together in common living quarters and facilities under such domestic arrangements and circumstances as to create a single establishment.
- 3.3.5.3 The eligible participant can receive assistance with telephone service installation costs only once at a residential address. However, if the participant moves to a new address, meets the eligibility criteria and is in good standing with the telephone service provider, there is no limit to the number of times the participant may receive assistance with telephone costs.
- 3.3.5.4 Nonrecurring charges to change to or from this program because of change in eligibility status will be waived.
- 3.3.5.5 Lifeline service is not available for foreign exchange service. Only one line per household will qualify for ITSAP discounts.
- 3.3.5.6 Customers participating in either of these assistance programs must notify the company of any changes that would affect qualification. Verification of eligibility will be established by the Department of Health and Welfare and will be reviewed annually.
- 3.3.5.7 When the customer is no longer eligible, the discount will be discontinued and regular tariff rates and charges will apply.

3.3.6 Recovery

The cost of providing assistance through ITSAP shall be recovered by imposing a monthly surcharge determined by the Public Utilities Commission and assessed on each line used for providing residential and business access. Participating ITSAP customers are exempted from this surcharge.

\$0.50 per line per month.

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3.4 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.

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SECTION 4 - RATES

4.1 Local Exchange Service Rates

All rates listed below exclude applicable taxes, surcharges, regulatory assessments and fees.

4.1.1 Local Unlimited Business Services

Provides unlimited calling within the customers local calling area.

\$50.00/month

4.1.2 Local Unlimited Residential Services

Provides unlimited calling within the customers local calling area.

\$25.00/month

4.1.3 Optional Features

Per Month

Call Waiting	\$4.00
Call Forwarding	\$4.00
Voice Mail - single box	\$7.50
Caller ID	\$7.50

4.1.4 Miscellaneous Charges

Per Occurrence

Telephone number change	\$25.00
Reconnection Fee	\$50.00 per line
Seasonal Suspension Charge	\$15.00
Seasonal Reconnection Charge	\$15.00
Inside Wire Maintenance Plan	\$3.85 residential; \$6.00 business
Technician Charge	\$105.00/hour

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4.2 Returned Check Charge

\$15.00 per occurrence.

4.2 Local Directory Assistance

\$0.30 per call.

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