LOCAL EXCHANGE TELECOMMUNICATIONS SERVICES

WITHIN THE STATE OF IDAHO

FOR

IDT AMERICA, CORP.

This tariff contains the descriptions, regulations, and rates applicable to the provision of local exchange telecommunications services provided by IDT America, Corp. with principal offices at 520 Broad Street, Newark, New Jersey 07102-3111 for services furnished within the State of Idaho. This tariff is on file with the Idaho Public Utilities Commission and can be viewed at the Commission office. In addition, this tariff is available for review during normal business hours at the Company's principle place of business, 520 Broad Street, Newark, New Jersey 07102-3111.

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Issued: _____ Effective: _____
By:

Carl Wolf Billek, Associate General Counsel
IDT America, Corp.
520 Broad Street
Newark, New Jersey 07102-3111
(973) 438-1000

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Carl Wolf Billek, Associate General Counsel
IDT America, Corp.
520 Broad Street
Newark, New Jersey 07102-3111
(973) 438-1000

CHECK PAGE

The Pages of this Tariff, as listed below, are effective as of the date shown at the bottom of the respective Page(s). Original and revised Pages as named below comprise all changes from the original Tariff and are currently in effect as of the date at the bottom of this Page.

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By:

Carl Wolf Billek, Associate General Counsel
IDT America, Corp.
520 Broad Street
Newark, New Jersey 07102-3111
(973) 438-1000

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By:

Carl Wolf Billek, Associate General Counsel
IDT America, Corp.
520 Broad Street
Newark, New Jersey 07102-3111
(973) 438-1000

EXPLANATION OF SYMBOLS

The following symbols shall be used in this tariff for the purpose indicated below:

(C) To signify changed regulation.
(D) To signify discontinued rate or regulation.
(I) To signify increased rate.
(M) To signify a move in the location of text.
(N) To signify new rate or regulation.
(R) To signify reduced rate.
(S) To signify reissued matter.
(T) To signify a change in text but no change in rate or regulation.

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Carl Wolf Billek, Associate General Counsel
IDT America, Corp.
520 Broad Street
Newark, New Jersey 07102-3111
(973) 438-1000

APPLICATION OF TARIFF

This tariff contains the regulations, rates and charges applicable to the provision of competitive local telecommunications services by IDT America, Corp. for the use of Customers in transmitting messages within the State of Idaho, subject to the jurisdiction of the Idaho Public Utilities Commission ("Commission"). Services include, but are not limited to resold and facilities-based voice services within the State of Idaho. IDT's services are furnished subject to the availability of facilities and subject to the terms and conditions of this Tariff.

This tariff is on file with the Public Utilities Commission of Idaho. In addition, this tariff is available for review at the main office of IDT at 520 Broad Street, Newark, New Jersey 07102-3111.

Carl Wolf Billek, Associate General Counsel
IDT America, Corp.
520 Broad Street
Newark, New Jersey 07102-3111
(973) 438-1000

TARIFF FORMAT

A. Page Numbering - Page numbers appear in the upper right corner of the Page. Pages are numbered sequentially. However, new Pages are occasionally added to the Tariff. When a new Page is added between Pages already in effect, a decimal is added. For example, a new Page added between Pages 14 and 15 would be 14.1.

B. Page Revision Numbers - Revision numbers also appear in the upper right corner of each Page. These numbers are used to determine the most current Page version on file with the Idaho Public Utilities Commission. For example, the 4th revised Page 14 cancels the 3rd revised Page 14. Because of various suspension periods, deferrals, etc. that the Idaho Public Utilities Commission follows in their Tariff approval process, the most current Page number on file with the Commission is not always the Tariff Page in effect. Consult the Check Page for the Page currently in effect.

C. Paragraph Numbering Sequence - There are nine levels of paragraph coding. Each level of coding is subservient to its next higher level:
2.
2.1.
2.1.1.
2.1.1.A.
2.1.1.A.1.
2.1.1.A.1.(a).
2.1.1.A.1.(a).I.
2.1.1.A.1.(a).I.(i).
2.1.1.A.1.(a).I.(i).(1).

D. Check Pages - When a Tariff filing is made with the Idaho Public Utilities Commission, an updated check Page accompanies the Tariff filing. The check Page lists the Pages contained in the Tariff, with a cross reference to the current revision number. When new Pages are added, the check Page is changed to reflect the revision. All revisions made in a given filing are designated by an asterisk (*). There will be no other symbols used on this Page if these are the only changes made to it (i.e., the format, etc., remains the same, just revised revision levels on some Pages). The Tariff user should refer to the latest check Page to find out if a particular Page is the most current on file with the Idaho Public Utilities Commission.

Carl Wolf Billek, Associate General Counsel
IDT America, Corp.
520 Broad Street
Newark, New Jersey 07102-3111
(973) 438-1000

SECTION 1 - DEFINITION OF TERMS AND ABBREVIATIONS

Access Line - An arrangement from a local exchange telephone company or other common carrier, using either dedicated or switched access, which connects a Customer's location to Carrier's location or switching center.

Account - A Company accounting category containing up to two (2) residential local exchange access lines billed to the same Customer at the same address. The second or non-primary local exchange access line will share any call allowance of the primary local exchange access line. The second or non-primary local exchange access line therefore will not be provisioned to include a separate call allowance structure. No features are included with the second or non-primary local exchange access line.

Advance Payment - Part or all of a payment required before the start of service.

Authorization Code - A numerical code, one or more of which may be assigned to a Customer, to enable Carrier to identify the origin of service of the Customer so it may rate and bill the call. All authorization codes shall be the sole property of Carrier and no Customer shall have any property or other right or interest in the use of any particular authorization code. Automatic numbering identification (ANI) may be used as or in connection with the authorization code.

Authorized User - A person, firm or corporation authorized by the Customer to be an end-user of the service of the Customer.

Automatic Numbering Identification (ANI) - A type of signaling provided by a local exchange telephone company which automatically identifies the local exchange line from which a call originates.

Collocation - An arrangement whereby the Company's switching equipment is located in a local exchange Company's central office.

Common Carrier - An authorized company or entity providing telecommunications services to the public.

Company - IDT America, Corp., the issuer of this tariff.

Carl Wolf Billek, Associate General Counsel
IDT America, Corp.
520 Broad Street
Newark, New Jersey 07102-3111
(973) 438-1000

SECTION 1 - DEFINITION OF TERMS AND ABBREVIATIONS, CONT'D.

Customer - The person, firm or corporation that orders service and is responsible for the payment of charges and compliance with the terms and conditions of this tariff.

Customer Premises - A location designated by the Customer for the purposes of connecting to the Company's services.

Customer Terminal Equipment - Terminal equipment provided by the Customer.

Commission - The Idaho Public Utilities Commission.

Deposit – Refers to a cash equivalent of cash security held as a guarantee for payment of the charges.

End Office - The LEC switching system office or serving wire center where Customer station loops are terminated for purposes of interconnection to each other and/or to trunks.

End-User Premises - A location designated by the Customer for the purposes of connecting to the Company's services.

Holiday - New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day and Christmas Day.

Interruption - The inability to complete calls due to equipment malfunctions or human errors. Interruption shall not include, and no allowance shall be given for service difficulties such as slow dial tone, circuits busy or other network and/or switching capability shortages. Nor shall Interruption include the failure of any service or facilities provided by a common carrier or other entity other than the Carrier. Any Interruption allowance provided within this Tariff by Carrier shall not apply where service is interrupted by the negligence or willful act of the Customer, or where the Carrier, pursuant to the terms of this Tariff, terminates service because of non-payment of bills, unlawful or improper use of the Carrier's facilities or service, or any other reason covered by this Tariff or by applicable law.

Carl Wolf Billek, Associate General Counsel
IDT America, Corp.
520 Broad Street
Newark, New Jersey 07102-3111
(973) 438-1000

SECTION 1 - DEFINITION OF TERMS AND ABBREVIATIONS, CONT'D.

LATA - A Local Access and Transport Area established pursuant to the Modification of Final Judgment entered by the United States District Court for the District of Columbia in Civil Action No. 82-0192; or any other geographic area designated as a LATA in the National Exchange Carrier Association, Inc. Tariff F.C.C. No. 4, or its successor tariff(s).

LEC - Local Exchange Company refers to the dominant, monopoly local telephone company in the area also served by the Company.

Measured Charge - A charge assessed on a per minute basis in calculating a portion of the charges due for a completed interexchange call.

Message Toll Service - A service that provides facilities for telecommunications between different local calling areas of the same LATA in accordance with the regulations and schedule of rates specified in this tariff. The rates specified in this tariff are in payment for all services furnished between the calling and called stations.

Monthly Recurring Charges – The Monthly charges to the Customer for services, facilities and equipment, which continue for the agreed upon the duration of the service.

MOU - Minutes of Use.

Non-Recurring Charge ("NRC") – The initial charge, usually assessed on a one-time basis, to initiate and establish service.

PBX – Private Branch Exchange.

PIN – Personal Identification Number.

POP – Point of Presence.

Recurring Charges - Monthly charges to the Customer for services, and equipment, which continues for the agreed upon duration of the service.

Carl Wolf Billek, Associate General Counsel
IDT America, Corp.
520 Broad Street
Newark, New Jersey 07102-3111
(973) 438-1000

SECTION 1 - DEFINITION OF TERMS AND ABBREVIATIONS, CONT'D.

Service - Any means of service offered herein or any combination thereof.

Service Commencement Date: The first day following the date on which the Company notifies the Customer that the requested service or facility is available for use, unless extended by the Customer's refusal to accept service which does not conform to standards set forth in the Service Order or this tariff, in which case the Service Commencement Date is the date of the Customer's acceptance. The Company and Customer may mutually agree on a substitute Service Commencement Date.

Service Order - The written request for Company services executed by the Customer and the Company in the format devised by the Company. The signing of a Service Order Form by the Customer and acceptance by the Company initiates the respective obligations of the parties as set forth therein and pursuant to this tariff.

Shared Inbound Calls – Refers to calls that are terminated via the Customer's Company-provided local exchange line.

Shared Outbound Calls – Refers to calls in Feature Group G (FGD) exchanges whereby the Customer's local telephone lines are presubscribed by the Company to the Company's outbound service such that "1+10-digit number" calls are automatically routed to the Company's or an IXC's network. Calls to stations within the Customer's LATA may be placed dialing "10XXX" or "101XXXX" with 1+10-digit number."

Station - The network control signaling unit and any other equipment provided at the Customer's premises which enables the Customer to establish communications connections and to effect communications through such connections.

Subscriber - The person, firm, partnership, corporation or other entity who orders telecommunications service from IDT. Service may be ordered by, or on behalf of, those who own, lease or otherwise manage the pay telephone, PBX, or other switch vehicle from which an End User places a call utilizing the services of the Company.

Telecommunications - The transmission of voice communications or, subject to the transmission capabilities of the service, the transmission of data, facsimile, signaling, metering, or other similar communications.

Carl Wolf Billek, Associate General Counsel
IDT America, Corp.
520 Broad Street
Newark, New Jersey 07102-3111
(973) 438-1000

SECTION 1 - DEFINITION OF TERMS AND ABBREVIATIONS, CONT'D.

Term Agreement - An agreement between the Company and the Customer for a fixed term of months.

Terminal Equipment - Any telecommunications equipment other than the transmission or receiving equipment installed at a Company location.

Usage Charges – Charges for minutes or messages traversing over local exchange facilities.

Carl Wolf Billek, Associate General Counsel
IDT America, Corp.
520 Broad Street
Newark, New Jersey 07102-3111
(973) 438-1000

SECTION 2 – RULES AND REGULATIONS

2.1 Undertaking of the Company

2.1.1 Scope

The Company undertakes to furnish communications service pursuant to the terms of this tariff in connection with one-way and/or two-way information transmission between points within the State of Idaho.

The Company is responsible under this tariff only for the services and facilities provided hereunder, and it assumes no responsibility for any service provided by any other entity that purchases access to the Company network in order to originate or terminate its own services, or to communicate with its own customers.

2.1.2 Use of Services

A. Carrier's services may be used for any lawful purpose consistent with the transmission and switching parameters of the telecommunications facilities utilized in the provision of services.

B. The use of Carrier's services without payment for service or attempting to avoid payment for service by fraudulent means or devices, schemes, false or invalid numbers, or false calling or credit cards is prohibited.

C. The Carrier does not transmit messages pursuant to this tariff, but its services may be used for that purpose.

D. The Carrier's services may be canceled for nonpayment of uncontested bill charges or for other violations of this Tariff.

Carl Wolf Billek, Associate General Counsel
IDT America, Corp.
520 Broad Street
Newark, New Jersey 07102-3111
(973) 438-1000

SECTION 2 – RULES AND REGULATIONS (Cont'd)

2.1 Undertaking of the Company (Cont'd)

2.1.3 Shortage of Equipment or Facilities

A. The Company reserves the right to limit or to allocate the use of existing facilities, or of additional facilities offered by the Company, when necessary because of lack of facilities, or due to some other cause beyond the Company's control.

B. The furnishing of service under this tariff is subject to the availability on a continuing basis of all the necessary facilities and is limited to the capacity of the Company's facilities as well as facilities the Company may obtain from other carriers to furnish service from time to time as required at the sole discretion of the Company.

Carl Wolf Billek, Associate General Counsel
IDT America, Corp.
520 Broad Street
Newark, New Jersey 07102-3111
(973) 438-1000

SECTION 2 – RULES AND REGULATIONS

2.1 Undertaking of the Company (Cont'd)

2.1.4 Terms and Conditions

A. Service is provided on the basis of a minimum period of at least thirty (30) days, twenty-four (24) hours per day. For the purpose of computing charges in this tariff, a month is considered to have thirty (30) days.

B. Except as otherwise stated in this tariff, Customers may be required to enter into written service orders which shall contain or reference a specific description of the service ordered, the rates to be charged, the duration of the services, and the terms and conditions in this tariff. Customers will also be required to execute any other documents as may be reasonably requested by the Company.

C. At the expiration of the initial term specified in each Service Order, or in any extension thereof, service shall continue on a month-to-month basis at the then current rates unless terminated by either party upon notice. Any termination shall not relieve the Customer of its obligation to pay any charges incurred under the service order and this tariff prior to termination. The rights and obligations which by their nature extend beyond the termination of the term of the service order shall survive such termination.

D. In any action between the parties to enforce any provision of this tariff, the prevailing party shall be entitled to recover its legal fees and court costs from the non-prevailing party in addition to other relief a court may award.

Carl Wolf Billek, Associate General Counsel
IDT America, Corp.
520 Broad Street
Newark, New Jersey 07102-3111
(973) 438-1000

SECTION 2 – RULES AND REGULATIONS

2.1 Undertaking of the Company (Cont'd)

2.1.4 Terms and Conditions

E. Service may be terminated upon written notice to the Customer if:

1. the Customer is using the service in violation of this tariff; or

2. the Customer is using the service in violation of the law.

F. This tariff shall be interpreted and governed by the laws of the state of Idaho regardless of its choice of laws provision.

G. No person or entity shall be required to make any payment, incur any penalty, monetary or otherwise, or purchase any services in order to have the right to obtain service directly from the Company.

Carl Wolf Billek, Associate General Counsel
IDT America, Corp.
520 Broad Street
Newark, New Jersey 07102-3111
(973) 438-1000

SECTION 2 – RULES AND REGULATIONS (CONT'D)

2.1 Undertaking of the Company (Cont'd)

2.1.5 Limitations on Liability

A. Except as otherwise stated in this section, the liability of the Company for damages arising out of either: (1) the furnishing of its services, including but not limited to mistakes, omissions, interruptions, delays, or errors, or other defects, representations, or use of these services or (2) the failure to furnish its service, whether caused by acts or omission, whether caused by acts or omission, shall be limited to the extension of allowances to the Customer for interruptions in service as set forth in Section 2.6.

B. Except for the extension of allowances to the Customer for interruptions in service set forth in Section 2.6, the Company shall not be liable to a Customer or third party for any direct, indirect, special, incidental, reliance, consequential, exemplary or punitive damages, including, but not limited to, loss of revenue or profits, for any reason whatsoever, including, but not limited to, any act or omission, failure to perform, delay, interruption, failure to provide any service or any failure in or breakdown of facilities associated with the service.

C. The liability of the Company for errors in billing that result in overpayment by the Customer shall be limited to a credit equal to the dollar amount erroneously billed or, in the event that payment has been made and service has been discontinued, to a refund of the amount erroneously billed.

Carl Wolf Billek, Associate General Counsel
IDT America, Corp.
520 Broad Street
Newark, New Jersey 07102-3111
(973) 438-1000

SECTION 2 – RULES AND REGULATIONS (CONT'D)

2.1 Undertaking of the Company (Cont'd)

2.1.5 Limitations on Liability (Cont'd)

D. The Company shall be indemnified and saved harmless by the Customer from and against all loss, liability, damage and expense, due to:

.1 Any act or omission of: (a) the Customer, (b) any other entity furnishing service, equipment or facilities for use in conjunction with services or facilities provided by the Company; or (c) common carriers or warehousemen, except as contracted by the Company;

.2 Any delay or failure of performance or equipment due to causes beyond the Company's control, including but not limited to, acts of God, fires, floods, earthquakes, hurricanes, or other catastrophes; national emergencies, insurrections, riots, wars or other civil commotions; strikes, lockouts, work stoppages or other labor difficulties; criminal actions taken against the Company; unavailability, failure or malfunction of equipment or facilities provided by the Customer or third parties; and any law, order, regulation or other action of any governing authority or agency thereof;

.3 Any unlawful or unauthorized use of the Company's facilities and services;

.4 Libel, slander, invasion of privacy or infringement of patents, trade secrets, or copyrights arising from or in connection with the material transmitted by means of Company-provided facilities or services; or by means of the combination of Company-provided facilities or services;

.5 Breach in the privacy or security of communications transmitted over the Company's facilities;

SECTION 2 – RULES AND REGULATIONS (CONT'D)

2.1 Undertaking of the Company (Cont'd)

2.1.5 Limitations on Liability (Cont'd)

D. (Cont'd.)

.6 Changes in any of the facilities, operations or procedures of the Company that render any equipment, facilities or services provided by the Customer obsolete, or require modification or alteration of such equipment, facilities or services, or otherwise affect their use or performance, except where reasonable notice is required by the Company and is not provided to the Customer, in which event the Company's liability is limited as set forth in Paragraph A of this Subsection 2.1.4.

.7 Defacement of or damage to Customer premises resulting from the furnishing of services or equipment on such premises or the installation or removal thereof;

.8 Injury to property or injury or death to persons, including claims for payments made under Workers' Compensation law or under any plan for employee disability or death benefits, arising out of, or caused by, any act or omission of the Customer, or the construction, installation, maintenance, presence, use or removal of the Customer's facilities or equipment connected, or to be connected to the Company's facilities;

.9 Any noncompletion of calls due to network busy conditions;

.10 Any calls not actually attempted to be completed during any period that service is unavailable.

.11 Any other claim resulting from any act or omission of the Customer or patron(s) of the Customer relating to the use of the Company's services or facilities.

SECTION 2 – RULES AND REGULATIONS (CONT'D)

2.1 Undertaking of the Company (Cont'd)

2.1.5 Limitations on Liability (Cont'd)

E. The Company does not guarantee nor make any warranty with respect to installations provided by it for use in an explosive atmosphere.

F. The Company makes no warranties or representations, EXPRESS OR IMPLIED, either in fact or by operation of law, statutory or otherwise, including warranties of merchantability or fitness for a particular use, except those expressly set forth herein.

G. Failure by the Company to assert its rights pursuant to one provision of this rate page does not preclude the Company from asserting its rights under other provisions.

H. **Directory Errors** - In the absence of gross negligence or willful misconduct, no liability for damages arising from errors or mistakes in or omissions of directory listings, or errors or mistakes in or omissions of listing obtainable from the directory assistance operator, including errors in the reporting thereof, shall attach to the Company. An allowance for errors or mistakes in or omissions of published directory listings or for errors or mistakes in or omissions of listing obtainable from the directory assistance operator shall be at the monthly tariff rate for each listing, or in the case of a free or no-charge directory listing, credit shall equal two times the monthly tariff rate for an additional listing, for the life of the directory or the charge period during which the error, mistake or omission occurs.

Carl Wolf Billek, Associate General Counsel
IDT America, Corp.
520 Broad Street
Newark, New Jersey 07102-3111
(973) 438-1000

SECTION 2 – RULES AND REGULATIONS (CONT'D)

2.1 Undertaking of the Company (Cont'd)

2.1.5 Limitations on Liability (Cont'd)

I. With respect to Emergency Number 911 Service:

.1 This service is offered solely as an aid in handling assistance calls in connection with fire, police and other emergencies. The Company is not responsible for any losses, claims, demands, suits or any liability whatsoever, whether suffered, made instituted or asserted by the Customer or by any other party or person for any personal injury or death of any person or persons, and for any loss, damage or destruction of any property, whether owned by the Customer or others, caused or claimed to have been caused by: (1) mistakes, omissions, interruptions, delays, errors or other defects in the provision of service, or (2) installation, operation, failure to operate, maintenance, removal, presence, condition, local or use of any equipment and facilities furnishing this service.

.2 Neither is the Company responsible for any infringement, nor invasion of the right of privacy of any person or persons, caused or claimed to have been caused directly or indirectly, by the installation, operation, failure to operate, maintenance, removal, presence, condition, occasion or use of emergency 911 service features and the equipment associated therewith, or by any services furnished by the Company, including, but not limited to the identification of the telephone number, address or name associated with the telephone used by the party or parties accessing emergency 911 service, and which arise out of the negligence or other wrongful act of the Company, the Customer, its users, agencies or municipalities, or the employees or agents of any one of them.

SECTION 2 – RULES AND REGULATIONS (CONT'D)

2.1 Undertaking of the Company (Cont'd)

2.1.5 Limitations on Liability (Cont'd)

I. With respect to Emergency Number 911 Service (Cont'd)

.3 When a Customer with a nonpublished telephone number, as defined herein, places a call to the emergency 911 service, the Company will release the name and address of the calling party, where such information can be determined, to the appropriate local governmental authority responsible for emergency 911 service upon request of such governmental authority. By subscribing to service under this rate page, the Customer acknowledges and agrees with the release of information as described above.

J. Disclaimer

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

2.1.6 Notification of Service-Affecting Activities

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

SECTION 2 – RULES AND REGULATIONS (CONT'D)

2.1 Undertaking of the Company (Cont'd)

2.1.7 Provision of Equipment and Facilities

A. The Company shall use reasonable efforts to make available services 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 tariff. The Company does not guarantee availability by any such date and shall not be liable for any delays in commencing service to any Customer.

B. The Company shall use reasonable efforts to maintain only the facilities and equipment that it furnishes to the Customer. The Customer may not, nor may the Customer permit others to, rearrange, disconnect, remove, attempt to repair, or otherwise interfere with any of the facilities or equipment installed by the Company, except upon the written consent of the Company.

C. The Company may substitute, change or rearrange any equipment or facility at any time and from time to time, but shall not thereby alter the technical parameters of the service provided the Customer.

D. Equipment the Company provides or installs at the Customer Premises for use in connection with the services the Company offers shall not be used for any purpose other than that for which it was provided.

E. The Customer shall be responsible for the payment of service charges as set forth herein for visits by the Company's agents or employees to the Premises of the Customer when the service difficulty or trouble report results from the use of equipment or facilities provided by any party other than the Company, including but not limited to the Customer.

SECTION 2 – RULES AND REGULATIONS (CONT'D).

2.2 Undertaking of the Company (Cont'd)

2.1.7 Provision of Equipment and Equipment (Cont'd)

F. The Company shall not be responsible for the installation, operation, or maintenance of any Customer-provided communications equipment. Where such equipment is connected to the facilities furnished pursuant to this tariff, the responsibility of the Company shall be limited to the furnishing of facilities offered under this tariff and to the maintenance and operation of such facilities. Subject to this responsibility, the Company shall not be responsible for:

1. the transmission of signals by Customer-provided equipment or for the quality of, or defects in, such transmission; or

2. the reception of signals by Customer-provided equipment.

Carl Wolf Billek, Associate General Counsel
IDT America, Corp.
520 Broad Street
Newark, New Jersey 07102-3111
(973) 438-1000

SECTION 2 – RULES AND REGULATIONS (CONT'D)

2.1 Undertaking of the Company (Cont'd)

2.1.8 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. If installation is started during regular business hours but, at the Customer's request, extends beyond regular business hours into time periods including, but not limited to, weekends, holidays, and/or night hours, additional charges may apply.

2.1.9 Special Construction

Subject to the agreement of the Company and to all of the regulations contained in this tariff, special construction of facilities may be undertaken on a reasonable efforts basis at the request of the Customer. Special construction is that construction undertaken:

A. where facilities are not presently available, and there is no other requirement for the facilities so constructed;

B. of a type other than that which the Company would normally utilize in the furnishing of its services;

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 construct;

E. on an expedited basis;

F. on a temporary basis until permanent facilities are available;
G. involving abnormal costs; or
H. in advance of its normal construction.

Carl Wolf Billek, Associate General Counsel
IDT America, Corp.
520 Broad Street
Newark, New Jersey 07102-3111
(973) 438-1000

SECTION 2 – RULES AND REGULATIONS (CONT'D)

2.1 Undertaking of the Company, (Cont'd.)

2.1.10 Ownership of Facilities

Title to all facilities provided in accordance with this rate page remains in the Company, its partners, agents, contractors or suppliers.

Carl Wolf Billek, Associate General Counsel
IDT America, Corp.
520 Broad Street
Newark, New Jersey 07102-3111
(973) 438-1000

SECTION 2 – RULES AND REGULATIONS (CONT'D)

2.2 Prohibited Uses

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

2.2.2 The Company may require applicants for service who intend to use the Company's offerings for resale and/or for shared use to file a letter with the Company confirming that their use of the Company's offerings complies with relevant laws and Idaho Public Utilities Commission regulations, policies, orders, and decisions.

2.2.3 The Company may block any signals being transmitted over its Network by Customers which cause interference to the Company or other users. Customer shall be relieved of all obligations to make payments for charges relating to any blocked Service and shall indemnify the Company for any claim, judgment or liability resulting from such blockage.

2.2.4 A Customer, joint user, or authorized user may not assign, or transfer in any manner, the service or any rights associated with the service without the written consent of the Company. The Company will permit a Customer to transfer its existing service to another entity if the existing Customer has paid all charges owed to the Company for regulated communications services. Such a transfer will be treated as a disconnection of existing service and installation of new service, and non-recurring installation charges as stated in this tariff will apply.

SECTION 2 – RULES AND REGULATIONS (CONT'D)

2.3 Obligations of the Customer

2.3.1 General

The Customer is responsible for making proper application for service; placing any necessary order, complying with tariff regulations; payment of charges for services provided. Specific Customer responsibilities include, but are not limited to the following:

A. the payment of all applicable charges pursuant to this tariff;

B. damage to or loss of the Company's facilities or equipment caused by the acts or omissions of the Customer; or the noncompliance by the Customer, with these regulations; or by fire or theft or other casualty on the Customer Premises, unless caused by the negligence or willful misconduct of the employees or agents of the Company;

C. providing at no charge, as specified from time to time by the Company, any needed personnel, equipment space and power to operate Company facilities and equipment installed on the premises of the Customer, and the level of heating and air conditioning necessary to maintain the proper operating environment on such premises;

D. obtaining, maintaining, and otherwise having full responsibility for all rights-of-way and conduits necessary for installation of fiber optic cable and associated equipment used to provide Communication Services to the Customer from the cable building entrance or property line to the location of the equipment space described in 2.3.1(C). Any and all costs associated with obtaining and maintaining the rights-of-way described herein, including the costs of altering the structure to permit installation of the Company-provided facilities, shall be borne entirely by, or may be charged by the Company to, the Customer. The Company may require the Customer to demonstrate its compliance with this section prior to accepting an order for service;

SECTION 2 - RULES AND REGULATIONS, CONT'D.

2.3 Obligations of the Customer, (Cont'd.)

2.3.1 General, (Cont'd.)

E. providing a safe place to work and complying with all laws and regulations regarding the working conditions on the premises at which Company employees and agents shall be installing or maintaining the Company's facilities and equipment. The Customer may be required to install and maintain Company facilities and equipment within a hazardous area if, in the Company's opinion, injury or damage to the Company's employees or property might result from installation or maintenance by the Company. The Customer shall be responsible for identifying, monitoring, removing and disposing of any hazardous material (e.g. asbestos) prior to any construction or installation work;

F. complying with all laws and regulations applicable to, and obtaining all consents, approvals, licenses and permits as may be required with respect to, the location of Company facilities and equipment in any Customer premises or the rights-of-way for which Customer is responsible under Section 2.3.1.D.; and granting or obtaining permission for Company agents or employees to enter the premises of the Customer at any time for the purpose of installing, inspecting, maintaining, repairing, or upon termination of service as stated herein, removing the facilities or equipment of the Company;

G. not creating, or allowing to be placed, any liens or other encumbrances on the Company's equipment or facilities; and

H. making Company facilities and equipment available periodically for maintenance purposes at a time agreeable to both the Company and the Customer. No allowance will be made for the period during which service is interrupted for such purposes.

Carl Wolf Billek, Associate General Counsel
IDT America, Corp.
520 Broad Street
Newark, New Jersey 07102-3111
(973) 438-1000

SECTION 2 - RULES AND REGULATIONS, CONT'D.

2.3 Obligations of the Customer, Cont'd.

2.3.2 Liability of the Customer

A. The Customer will be liable for damages to the facilities of the Company and for all incidental and consequential damages caused by the negligent or intentional acts or omissions of the Customer, its officers, employees, agents, invites, or contractors where such acts or omissions are not the direct result of the Company's negligence or intentional misconduct.

B. To the extent caused by any negligent or intentional act of the Customer as described in A., preceding, the Customer shall indemnify, defend and hold harmless the Company from and against all claims, actions, damages, liabilities, costs and expenses, including reasonable attorneys' fees, for (1) any loss, destruction or damage to property of any third party, and (2) any liability incurred by the Company to any third party pursuant to this or any other rate page of the Company, or otherwise, for any interruption of, interference to, or other defect in any service provided by the Company to such third party.

C. The Customer shall not assert any claim against any other Customer or user of the Company's services for damages resulting in whole or in part from or arising in connection with the furnishing of service under this rate page including but not limited to mistakes, omissions, interruptions, delays, errors or other defects or misrepresentations, whether or not such other Customer or user contributed in any way to the occurrence of the damages, unless such damages were caused solely by the negligent or intentional act or omission of the other Customer or user and not by any act or omission of the Company. Nothing in this rate page is intended either to limit or to expand Customer's right to assert any claims against third parties for damages of any nature other than those described in the preceding sentence.

SECTION 2 - RULES AND REGULATIONS, CONT'D.

2.4 Customer Equipment and Channels

2.4.1 General

A User may transmit or receive information or signals via the facilities of the Company. The Company's services are designed primarily for the transmission of voice-grade telephonic signals, except as otherwise stated in this tariff. A User may transmit any form of signal that is compatible with the Company's equipment, but the Company does not guarantee that its services will be suitable for purposes other than voice-grade telephonic communication except as specifically stated in this tariff.

2.4.2 Station Equipment

A. Terminal equipment on the User's Premises and the electric power consumed by such equipment shall be provided by and maintained at the expense of the User. The User is responsible for the provision of wiring or cable to connect its terminal equipment to the Company Point of Connection.

B. The Customer is responsible for ensuring that Customer-provided equipment connected to Company equipment and facilities is compatible with such equipment and facilities. The magnitude and character of the voltages and currents impressed on Company-provided equipment and wiring by the connection, operation, or maintenance of such equipment and wiring shall be such as not to cause damage to the Company-provided equipment and wiring or injury to the Company's employees or to other persons. Any additional protective equipment required to prevent such damage or injury shall be provided by the Company at the Customer's expense, subject to prior Customer approval of the equipment expense.

Carl Wolf Billek, Associate General Counsel
IDT America, Corp.
520 Broad Street
Newark, New Jersey 07102-3111
(973) 438-1000

SECTION 2 - RULES AND REGULATIONS, CONT'D.

2.4 Customer Equipment and Channels (Cont'd)

2.4.3 Interconnection of Facilities

A. Any special interface equipment necessary to achieve compatibility between the facilities and equipment of the Company used for furnishing Communication Services and the channels, facilities, or equipment of others shall be provided at the Customer's expense.

B. Communication 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 the tariffs of the other communications carriers that are applicable to such connections.

C. Facilities furnished under this tariff may be connected to Customer-provided terminal equipment in accordance with the provisions of this tariff. All such terminal equipment shall be registered by the Federal Communications Commission pursuant to Part 68 of Title 47, Code of Federal Regulations; and all User-provided wiring shall be installed and maintained in compliance with those regulations.

D. Users may interconnect communications facilities that are used in whole or in part for interstate communications to services provided under this tariff only to the extent that the user is an is "End User", as defined in Section 69.2(m), Title 47, Code of Federal Regulations (1992 edition).

Carl Wolf Billek, Associate General Counsel
IDT America, Corp.
520 Broad Street
Newark, New Jersey 07102-3111
(973) 438-1000

SECTION 2 - RULES AND REGULATIONS, CONT'D.

2.4 Customer Equipment and Channels (Cont'd)

2.4.4 Inspections

A. 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 in Section 2.4.2.A. 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.

B. 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 (10) 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.

Carl Wolf Billek, Associate General Counsel
IDT America, Corp.
520 Broad Street
Newark, New Jersey 07102-3111
(973) 438-1000

SECTION 2 - RULES AND REGULATIONS, CONT'D.

2.5 Payment Arrangements

2.5.1 Payment for Service

The Customer is responsible for the payment of all charges for facilities and services furnished by the Company to the Customer and to all Authorized Users by the Customer, regardless of whether those services are used by the Customer itself or are resold to or shared with other persons.

The Customer is responsible for payment of any sales, use, gross receipts, excise, access or other local, state, federal and 911 taxes, charges or surcharges (however designated) (excluding taxes on Company's net income) imposed on or based upon the provision, sale or use of Network Services. The Company will not separately charge for the Idaho gross receipts tax on the Company's invoice for local services. Any taxes imposed by a local jurisdiction (e.g., county and municipal) will only be recovered from those Customers residing in the affected jurisdictions.

The security of the Customer's PIN is the responsibility of the Customer. All calls placed using a PIN shall be billed to and shall be the obligation of the Customer. The Customer shall not be responsible for charges in connection with the unauthorized use of PINs arising after the Customer notifies the Company of the loss, theft, or other breach of security of such PINs.

Customers will only be charged once, on either an interstate or intrastate basis, for any nonrecurring charges.

SECTION 2 - RULES AND REGULATIONS, CONT'D.

2.5 Payment Arrangements

2.5.2 Billing and Collection of Charges

A. Nonrecurring charges are due and payable within thirty (30) days after the invoice date, unless otherwise agreed to in advance.

B. The Company shall present invoices for recurring charges monthly to the Customer, in advance of the month in which service is provided, and Recurring Charges shall be due and payable within thirty (30) days after the invoice date. When billing is based on customer usage, charges will be billed monthly for the preceding billing periods.

C. When service does not begin on the first day of the month, or end on the last day of the month, the charge for the fraction of the month in which service was furnished will be calculated on a pro rata basis. For this purpose, every month is considered to have thirty (30) days.

D. Billing of the Customer by the Company will begin on the Service Commencement Date, which is the first day following the date on which the Company notifies the Customer that the service or facility is available for use, except that the Service Commencement Date may be postponed by mutual agreement of the parties, or if the service or facility does not conform to standards set forth in this tariff or the Service Order. Billing accrues through and includes the day that the service, circuit, arrangement or component is discontinued.

E. If any portion of the payment is not received by the Company, or if any portion of the payment is received by the Company in funds that are not immediately available, within twenty (20) days of the mail date on the bill, then a late payment penalty shall be due the Company. The late payment penalty shall be that portion of the payment not received by the date due minus any charges billed as local taxes multiplied by 1.5%.

SECTION 2 - RULES AND REGULATIONS, CONT'D.

2.5 Payment Arrangements (Cont'd)

2.5.2 Billing and Collection of Charges

F. The Customer will be assessed a charge of twenty-five ($25.00) dollars for each check or other payment submitted by the Customer to the Company that a financial institution refuses to honor.

G. If service is disconnected by the Company in accordance with Section 2.5.6 following and later restored, restoration of service will be subject to all applicable installation charges.

Carl Wolf Billek, Associate General Counsel
IDT America, Corp.
520 Broad Street
Newark, New Jersey 07102-3111
(973) 438-1000

SECTION 2 - RULES AND REGULATIONS, CONT'D.

2.5 Payment Arrangements (Cont'd)

2.5.3 Disputed Bills

A. In the event that a billing dispute occurs concerning any charges billed to the Customer by the Company, the Company may require the Customer to pay the undisputed portion of the bill to avoid discontinuance of service for non-payment. The Customer must submit a documented claim for the disputed amount. The Customer will submit all documentation as may reasonably be required to support the claim. All claims must be submitted to the Company within 180 days of receipt of billing for those services. If the Customer does not submit a claim as stated above, the Customer waives all rights to filing a claim thereafter.

B. Unless disputed, the invoice shall be deemed correct and payable in full by the Customer. If the Customer and the Company are unable to resolve the dispute to their mutual satisfaction, the Customer may refer the dispute to the Idaho Public Utilities Commission, 472 West Washington, P.O. Box 83720, Boise, ID 83720-0074; 208-334-0300 or 1-8800-432-0369.

C. If the dispute is resolved in favor of the Customer and the Customer has withheld the disputed amount, no interest credits or penalties will apply.

SECTION 2 - RULES AND REGULATIONS, CONT'D.

2.5 Payment Arrangements (Cont'd)

2.5.4 Advance Payments

The Company may require a Customer to make an advance payment before services and facilities are furnished. The advance payment will not exceed an amount equal to the nonrecurring charge(s) and one (1) month's charges for the service or facilities.

2.5.5 Deposits

The Company does not require Customer deposits.

Carl Wolf Billek, Associate General Counsel
IDT America, Corp.
520 Broad Street
Newark, New Jersey 07102-3111
(973) 438-1000

SECTION 2 - RULES AND REGULATIONS, CONT'D.

2.5 Payment Arrangements (Cont'd)

2.5.6 Discontinuance of Service

A. Service may be disconnected after seven (7) days written notice for any of the following reasons:

.1 The Customer did not pay undisputed delinquent bills for local exchange services or paid a delinquent bill for local exchange services with any dishonored check.

.2 The Customer failed to make a security deposit or obtain a guarantee when one is required.

.3 The Customer failed to abide by the terms of a payment arrangement.

.4 The Customer misrepresented the Customer's identity for the purpose of obtaining telephone service.

.5 The Company determines as prescribed by relevant state or other applicable standards that the Customer is willfully wasting or interfering with service through improper equipment or otherwise.

.6 The Customer is using service(s) for which the Customer did not apply.

B. At least 24 hours before actual termination, the Company will attempt to contact the Customer affected to apprize the Customer of the proposed termination action and steps to take to avoid or delay termination. Service will not be terminated in the event that a formal or informal complaint concerning termination is filed with the Commission.

Carl Wolf Billek, Associate General Counsel
IDT America, Corp.
520 Broad Street
Newark, New Jersey 07102-3111
(973) 438-1000

SECTION 2 - RULES AND REGULATIONS, CONT'D.

2.5 Payment Arrangements (Cont'd)

2.5.6 Discontinuance of Service (Cont'd)

C. Service may be disconnected without notice and without incurring any liability for any of the following reasons:

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

.2 The company is ordered to terminate service by any court, the Commission, or any other duly authorized public authority.

.3 In the event of fraudulent use of the Company's network, where the service(s) was (were) obtained, diverted or used without the authorization or knowledge of the Company, the Company will discontinue service without notice and/or seek legal recourse to recover all costs involved in enforcement of this provision.

.4 The Company has tried diligently to meet the notice requirements but has been unsuccessful in its attempt to contact the Customer affected.

.5 The Customer has misrepresented the Customer's identify for purposes of obtaining telephone service and has no or an inadequate security deposit on file with the Company and has an outstanding bill exceeding $100.

SECTION 2 - RULES AND REGULATIONS, CONT'D.

2.5 Payment Arrangements (Cont'd)

2.5.6 Discontinuance of Service (Cont'd)

C. (Cont'd)

.6 Upon the Customer's insolvency, assignment for the benefit of creditors, filing for bankruptcy or reorganization, or failing to discharge an involuntary petition within the time permitted by law.

.7 Upon the Company's discontinuance of service to the Customer under Section 2.5.6 A. or 2.5.6 B., the Company, in addition to all other remedies that may be available to the Company at law or in equity or under any other provision of this tariff, may declare all future monthly and other charges that would have been payable by the Customer during the remainder of the term for which such services would have otherwise been provided to the Customer to be immediately due and payable (discounted to present value at six percent).

Carl Wolf Billek, Associate General Counsel
IDT America, Corp.
520 Broad Street
Newark, New Jersey 07102-3111
(973) 438-1000

SECTION 2 - RULES AND REGULATIONS, CONT'D.

2.5 Payment Arrangements (Cont'd)

2.5.7 Cancellation of Application for Service

A. Applications for service cannot be canceled without the Company's agreement. Where the Company permits a Customer to cancel an application for service prior to the start of service or prior to any special construction, no charges will be imposed except for those specified below.

B. Where, prior to cancellation by the Customer, the Company incurs any expenses in installing the service or in preparing to install the service that it otherwise would not have incurred, a charge equal to the costs incurred by the Company, less net salvage, shall apply, but in no case shall this charge exceed the sum of the charge for the minimum period of services ordered, including installation charges, and all charges others levy against the Company that would have been chargeable to the Customer had service commenced (all discounted to present value at six percent).

Carl Wolf Billek, Associate General Counsel
IDT America, Corp.
520 Broad Street
Newark, New Jersey 07102-3111
(973) 438-1000

SECTION 2 - RULES AND REGULATIONS, CONT'D.

2.5 Payment Arrangements (Cont'd)

2.5.7 Cancellation of Application for Service (Cont'd)

C. Where the Company incurs any expense in connection with special construction, or where special arrangements of facilities or equipment have begun, before the Company receives a cancellation notice, a charge equal to the costs incurred by the Company, less net salvage, applies. In such cases, the charge will be based on such elements as the cost of the equipment, facilities, and material, the cost of installation, engineering, labor, and supervision, general and administrative expense, other disbursements, depreciation, maintenance, taxes, provision for return on investment, and any other costs associated with the special construction or arrangements.

D. The special charges described in Sections 2.5.7.A. through 2.5.7.C. will be calculated and applied on a case-by-case basis.

SECTION 2 - RULES AND REGULATIONS, CONT'D.

2.5 Payment Arrangements (Cont'd)

2.5.8 Changes in Service Requested

If the Customer makes or requests material changes in circuit engineering, equipment specifications, service parameters, premises locations, or otherwise materially modifies any provision of the application for service, the Customer's installation fee shall be adjusted accordingly.

SECTION 2 - RULES AND REGULATIONS, CONT'D.

2.6 Allowances for Interruption in Service

Interruptions in service that are not due to the negligence of, or noncompliance with the provisions of this tariff by, the Customer or the operation or malfunction of the facilities, power or equipment provided by the Customer, will be credited to the Customer as set forth in 2.6.1 for the part of the service that the interruption affects.

2.6.1 General

Service Outage: A credit allowance will be given when service is interrupted, except as specified below. A service is interrupted when it becomes inoperative to the Customer, e.g., the Customer is unable to transmit or receive, because of a cross-talk, static or other transmission problem, the Company will respond to a Customer's report of such a Service outage in accordance with IDAPA 31.41.01 Rule 503. Customer's bills will be appropriately and automatically credited pursuant to the terms of Rule 503.

Carl Wolf Billek, Associate General Counsel
IDT America, Corp.
520 Broad Street
Newark, New Jersey 07102-3111
(973) 438-1000

SECTION 2 - RULES AND REGULATIONS, CONT'D.

2.6 Allowances for Interruption in Service (Cont'd)

2.6.1 General, (Cont'd.)

B. Receipt and Recording of Reports: The Company will provide for the receipt of Customer trouble reports at all hours and make a full and prompt investigation of and response to all reports. The Company will maintain an accurate record of trouble reports made by its Customers. This record will include accurate identification of the Customer or service affected, the time, date and nature of the report, the action taken to clear the trouble or satisfy the Customer, and the date and time of trouble clearance or other disposition. This record will be available to the Commission or its authorized representatives upon request at any time within two (2) years of the date of the record.

C. Repair Commitments: Commitments to the Customer for repair service will be set in accordance with Rule 503. The Company will make every reasonable attempt to fulfill repair commitments to its Customers. Customers will be timely notified of unavoidable changes. Failure to meet a repair commitment does not relieve the Company of the credited provisions in Rule 503.01, unless the Customer fails to keep an appointment the Customer agreed to when the original commitment was made.

Carl Wolf Billek, Associate General Counsel
IDT America, Corp.
520 Broad Street
Newark, New Jersey 07102-3111
(973) 438-1000

SECTION 2 - RULES AND REGULATIONS, CONT'D.

2.6 Allowances for Interruption in Service (Cont'd)

2.6.1 General, (Cont'd.)

D. Restoration of Service: When the company providing local exchange is informed by a Customer of a local exchange service outage, the Company will:

a) restore service within sixteen (16) hours after the report of the outage if the Customer notifies the Company that the service outage creates an emergency for the Customer, or

b) restore service within twenty-four (24) hours after the report of the outage if no emergency exists, except that 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, which ever is sooner. If the Company does not restore service within the times required by this subsection, 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.

Carl Wolf Billek, Associate General Counsel
IDT America, Corp.
520 Broad Street
Newark, New Jersey 07102-3111
(973) 438-1000

SECTION 2 - RULES AND REGULATIONS, CONT'D.

2.6 Allowances for Interruption in Service (Cont'd)

2.6.1 General, (Cont'd.)

E. **Extenuating Circumstances:** Following disruption of local exchange service caused by natural disaster or other causes not within the Company's control and affecting large groups of Customers, or in conditions where the personal safety on an employee would be jeopardized, the Company is not required to provide the credit referred to in Subsection 503.01 as long as it uses reasonable judgment and diligence to restore service, giving due regard for the needs of various Customers and the requirements of the telecommunications service priority (TSP) program ordered in FCC Docket 88-341.

When a Customer causes the Customer's own service outage or does not make a reasonable effort to arrange a repair visit within the service restoration deadline, or when the Company determines that the outage is attributable to the Customer's own equipment or inside wire, the Company is not required to provide to that Customer the credit referred to in Subsection 503.01.

F. **Compliance Standard:** Each month at least ninety percent (90%) of out-of-service trouble reports will be cleared in accordance with Subsection 503.01 and 503.02. The Company will keep a monthly service record as described in Subsection 502.01 and will notify the Commission whenever the record indicates the ninety percent (90%) level has not been met for a period of three (3) consecutive months.

Carl Wolf Billek, Associate General Counsel
IDT America, Corp.
520 Broad Street
Newark, New Jersey 07102-3111
(973) 438-1000

SECTION 2 - RULES AND REGULATIONS, CONT'D.

2.6 Allowances for Interruption in Service (Cont'd)

2.6.2 Use of Another Means of Communications

If the Customer elects to use another means of communications during the period of interruption, the Customer must pay the charges for the alternative service used.

Carl Wolf Billek, Associate General Counsel
IDT America, Corp.
520 Broad Street
Newark, New Jersey 07102-3111
(973) 438-1000

SECTION 2 - RULES AND REGULATIONS, CONT'D.

2.7 Cancellation of Service/Termination Liability

If a Customer cancels a Service Order or terminates services before the completion of the term for any reason whatsoever other than a service interruption (as defined in Section 2.6.1 above), the Customer agrees to pay to the Company termination liability charges, as defined below. These charges shall become due as of the effective date of the cancellation or termination and be payable within the period, set forth in Section 2.5.2.

2.7.1 Termination Liability

The Customer's termination liability for cancellation of service shall be equal to:

A. all unpaid Non-Recurring charges reasonably expended by the Company to establish service to the Customer; plus

B. any disconnection, early cancellation or termination charges reasonably incurred and paid to third parties by the Company on behalf of the Customer; plus

C. all Recurring Charges specified in the applicable Service Order Tariff for the balance of the then current term discounted at the prime rate announced in the Wall Street Journal on the third business day following the date of cancellation;

D. minus a reasonable allowance for costs avoided by the Company as a direct result of the Customer's cancellation.

SECTION 2 - RULES AND REGULATIONS, CONT'D.

2.8 Transfers and Assignments

Neither the Company nor the Customer may assign or transfer its rights or duties in connection with the services and facilities provided by the Company without the written consent of the other party, except that the Company may assign its rights and duties:

2.8.1 to any subsidiary, parent company or affiliate of the Company; or

2.8.2 pursuant to any sale or transfer of substantially all the assets of the Company; or

2.8.3 pursuant to any financing, merger or reorganization of the Company.

SECTION 2 - RULES AND REGULATIONS, CONT'D.

2.9 Customer Liability for Unauthorized Use of the Network

Unauthorized use of the network occurs when a person or entity that does not have actual, apparent, or implied authority to use the network, obtains the Company's services provided under this tariff.

2.9.1 Customer Liability for Fraud and Unauthorized Use of the Network

A. The Customer is liable for the unauthorized use of the network obtained through the fraudulent use of a Company calling card, if such a card is offered by the Company, or an accepted credit card, provided that the unauthorized use occurs before the Company has been notified.

B. A Company calling card is a telephone calling card issued by the Company at the Customer's request, which enables the Customer or user(s) authorized by the Customer to place calls over the Network and to have the charges for such calls billed to the Customer's account.

An accepted credit card is any credit card that a cardholder has requested or applied for and received, or has signed, used, or authorized another person to use to obtain credit. Any credit card issued as an renewal or substitute in accordance with this paragraph is an accepted credit card when received by the cardholder.

C. The Customer must give the Company written or oral notice that an unauthorized use of a Company calling card or an accepted credit card has occurred or may occur as a result of loss, and/or theft.

D. The Customer is responsible for payment of all charges for calling card services furnished to the Customer or to users authorized by the Customer to use service provided under this tariff, unless due to the negligence of the Company. This responsibility is not changed due to any use, misuse, or abuse of the Customer's service or Customer-provided equipment by third parties, the Customer's employees, or the public. The liability of the Customer for unauthorized use of the Network by credit card fraud will not exceed the lesser of fifty dollars ($50.00) or the amount of money, property, labor, or services obtained by the unauthorized user before notification to the Company.

SECTION 2 - RULES AND REGULATIONS, CONT'D.

2.10.1 Notices and Communications

2.101.1 The Customer shall designate on the Service Order an address to which the Company shall mail or deliver all notices and other communications, except that the Customer may also designate a separate address to which the Company's bills for service shall be mailed.

2.101.2 The Company shall designate on the Service Order an address to which the Customer shall mail or deliver all notices and other communications, except that Company may designate a separate address on each bill for service to which the Customer shall mail payment on that bill.

2.101.3 All notices or other communications required to be given pursuant to this tariff will be in writing. Notices and other communications of either party, and all bills mailed by the Company, shall be presumed to have been delivered to the other party on the third business day following placement of the notice, communication or bill with the U.S. Mail or a private delivery service, prepaid and properly addressed, or when actually received or refused by the addressee, whichever occurs first.

2.10.4 Company or the Customer shall advise the other party of any changes to the addresses designated for notices, other communications or billing, by following the procedures for giving notice set forth herein.

SECTION 2 - RULES AND REGULATIONS, CONT'D.

2.11 Taxes, Fees and Surcharges

The Company reserves the right to bill any and all applicable taxes, fees and surcharges in addition to normal rates and charges for services provided to the Customer, where permitted by law. Taxes and fees include, but are not limited to: Federal Excise Tax, State Sales Tax, Municipal Tax, Gross Receipts Tax, Idaho Telecommunications Service Assistance Program, and Universal Service. Unless otherwise specified in this tariff, such taxes, fees and surcharges are in addition to rates as quoted in this tariff and will be itemized separately on Customer invoices.

Carl Wolf Billek, Associate General Counsel
IDT America, Corp.
520 Broad Street
Newark, New Jersey 07102-3111
(973) 438-1000

SECTION 2 - RULES AND REGULATIONS, CONT'D.

2.12 Miscellaneous Provisions

2.12.1 Telephone Number Changes

Whenever any Customer's telephone number is changed after a directory is published, the Company shall intercept all calls to the former number for at least one hundred and twenty (120) days and give the calling party the new number provided existing central office equipment will permit, and the Customer so desires.

When service in an existing location is continued for a new Customer, the existing telephone number may be retained by the new Customer only if the former Customer consents in writing, and if all charges against the account are paid or assumed by the new Customer.

2.12.2 Maintenance and Operations Records

Records of various tests and inspections, to include non-routine corrective maintenance actions or monthly traffic analysis summaries for network administration, necessary for the purposes of the Company or to fulfill the requirements of Commission rules shall be kept on file in the office of the Company as required under Commission rules.

SECTION 2 - RULES AND REGULATIONS, CONT'D.

2.13 Customer Responsibility

A. Cancellation by Customer

Customers may cancel service verbally or in writing. The company shall hold the Customer responsible for payment of all charges, including fixed fees, surcharges, etc., which accrue up to the cancellation date. Customers that cancel the primary local exchange line will have the entire Account disconnected, including any secondary line and all associated features. In the event the Customer executes a term commitment agreement with the Company, the Customer must cancel service and terminate the agreement in accordance with the agreement terms.

2.14 Toll-Free Services

2.14.1 The Company will make every effort to reserve toll free (i.e., 800/888) vanity numbers for Customers, but makes no guarantee or warranty that the requested number(s) will be available.

2.14.2 The Company will participate in porting toll free numbers only when all charges incurred as a result of the toll free number have been paid.

2.14.3 Toll free numbers shared by more than one Customer, whereby individual Customers are identified by a unique Personal Identification Number, may not be assigned or transferred for use with service provided by another carrier. Subject to the limitations provided in this tariff, the Company will only honor Customer requests for a change in Responsible Organization or toll free service provider for toll free numbers dedicated to the sole use of that single Customer.

2.14.4 If a Customer who has received a toll free number does not subscribe to toll free service within thirty (30) days, the Company reserves the right to make the assigned number available for us by another Customer.

Carl Wolf Billek, Associate General Counsel
IDT America, Corp.
520 Broad Street
Newark, New Jersey 07102-3111
(973) 438-1000

SECTION 3 - SERVICE AREAS

3.1 Exchange Service Areas

Local exchange services are provided, subject to availability and equipment, in areas currently served by the following incumbent LEC(s): Qwest and Verizon Northwest, Inc.

Carl Wolf Billek, Associate General Counsel
IDT America, Corp.
520 Broad Street
Newark, New Jersey 07102-3111
(973) 438-1000

SECTION 4 – BASIC SERVICES AND RATES

4.1 Call Timing for Usage Sensitive Calls

Where charges for a service are specified based on the duration of use, such as the duration of a telephone call, the following rules apply:

4.1.1 Calls are measured in durational increments identified for each service. All calls which are fractions of a measurement increment are rounded-up to the next whole unit.

4.1.2 Timing on completed calls begins when the call is answered by the called party. Answering is determined by hardware answer supervision in all cases where this signaling is provided by the terminating local carrier and any intermediate carrier(s).

4.1.3 Timing terminates on all calls when the calling party hangs up or the Company's network receives an off-hook signal from the terminating carrier.

Carl Wolf Billek, Associate General Counsel
IDT America, Corp.
520 Broad Street
Newark, New Jersey 07102-3111
(973) 438-1000

SECTION 4 – BASIC SERVICES AND RATES

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Carl Wolf Billek, Associate General Counsel
IDT America, Corp.
520 Broad Street
Newark, New Jersey 07102-3111
(973) 438-1000

SECTION 4 – BASIC SERVICES AND RATES (Cont'd)

4.3 Network Exchange Bundled Service

4.3.1 General

The Company offers local exchange only as part of a bundle or package of telecommunications services. All packages include local service, long distance service (interstate and intrastate toll), and selected custom calling features. Voice mail and optional Internet access[1] may be available with some packages at an additional price. The aforementioned services are only available as part of the bundled service offering and are not available on an individual service basis. Customers will be billed directly by the Company.

The Company provides Customers with the option of obtaining a Primary Line and Secondary Line per account:

A. Primary Line

The initial residential local exchange access line per account.

B. Secondary Line

The second or additional residential local exchange access line, billed to the same address as the Primary Line, the Secondary Line will share the monthly call allowance with the Primary Line and will not include any features. Feature packages must be purchased separately.

Should a Customer with both lines opt to disconnect the Primary Line, the remaining Secondary Line will automatically convert to a Primary Line with all features and functionality of such, and at the Primary Line monthly recurring rate.

[1] Voice mail and Internet access are not regulated by the Commission.

Carl Wolf Billek, Associate General Counsel
IDT America, Corp.
520 Broad Street
Newark, New Jersey 07102-3111
(973) 438-1000

SECTION 4 - BASIC SERVICES AND RATES, CONT'D

4.3 Network Exchange Service, (Cont'd.)

4.3.1 General, (cont'd.)

Network Exchange Service may include the calling features listed below:

These features are offered subject to availability of sustainable facilities. Certain features may not be available with all classes of services.

Call Forwarding - Fixed, Busy Line No Answer - Call Forwarding - Fixed, Busy Line No Answer, when activated, redirects attempted terminating calls to another Customer-specific line. Call originating ability is not affected by Call Forwarding - Fixed, Busy Line No Answer. The calling party is billed for the call to the called number. If the forwarded leg of the call is chargeable, the Customer with the Call Forwarding - Fixed, Busy Line No Answer is billed for the forwarded leg of the call. Calls cannot be transferred to an International Direct Distance Dialing number.

Speed Calling - This feature allows a user to dial selected numbers by means of an abbreviated code. This feature is available in either an 8 number or a 30 number capacity. The Speed Calling list can only accommodate a number consisting of 15 digits or less.

Carl Wolf Billek, Associate General Counsel
IDT America, Corp.
520 Broad Street
Newark, New Jersey 07102-3111
(973) 438-1000

SECTION 4 - BASIC SERVICES AND RATES, CONT'D

4.3 Network Exchange Service, Cont'd.

4.3.1 General, cont'd.

Call Waiting with Caller ID with Name - Call Waiting with Caller ID with Name provides a tone signal to indicate to a Customer already engaged in a telephone call that a second caller is attempting to dial in and allows a Customer to see a caller's name and number previewed on a display screen allowing a Customer to prioritize and or screen incoming calls. This feature permits the Customer to place the first call on hold, answer the second call and then alternate between both callers. Cancel Call Waiting (CCW) allows a Call Waiting (CW) Customer to disable CW for the duration of an outgoing telephone call. CCW is activated (i.e., CW is disabled) by dialing a special code prior to placing a call, and is automatically deactivated when the Customer disconnects from the call. In areas where Caller ID with Name is not available, Caller ID, which only displays the callers telephone number, will be substituted.

Three Way Calling - Permits the Customer to add a third party to an established connection. When the third party answers, a two-way conversation can be held before adding the original party for a three-way conference. The Customer initiating the conference controls the call and may disconnect the third party to reestablish the original connection or establish a connection to a different third party. The feature may be used on both outgoing and incoming.

Carl Wolf Billek, Associate General Counsel
IDT America, Corp.
520 Broad Street
Newark, New Jersey 07102-3111
(973) 438-1000

SECTION 4.0 - BASIC SERVICES AND RATES, (CONT'D.)

4.3 Network Exchange Bundled Service, (Cont'd.)

4.3.1 General, (Cont'd.)

Network Exchange Bundled Service may include the calling features listed below, (cont'd.):

Call Forwarding - Variable - a Customer activated feature that automatically transfers all incoming calls from the Customer's telephone number to another dialable telephone number until the Customer deactivates the feature. If forwarded to a long distance number the Subscriber will incur the long distance charges.

Call Trace - Allows a called party to initiate an automatic trace of the last call received. Call Trace is available on a usage basis only. After receiving the call which is to be traced, the Customer dials a code and the traced telephone number is automatically sent to the Company for action. The Customer originating the trace will not receive the traced telephone number. The results of the trace will be furnished only to legally constituted law enforcement agencies or authorities upon proper request by them.

Call Blocking- Call Blocking allows Customer to block calls from different telephone numbers. A screening list is created by Customer either by adding the last number associated with the line (incoming or outgoing) or by pre-selecting the telephone number to be blocked. Callers from such numbers hear an announcement that the calling party is not accepting calls and Customer's phone will not ring. The screening list may be edited and revised at Customer's discretion.

SECTION 4.0 - BASIC SERVICES AND RATES, (CONT'D.)

4.3 Network Exchange Bundled Service, (Cont'd.)

4.3.1 General, (Cont'd.)

Network Exchange Bundled Service may include the calling features listed below, (cont'd.):

VIP Alert - Allows a customer to program telephone numbers of selected callers, enabling the customer to distinguish certain incoming calls from all others by a distinctive ring tone.

Privacy Service- A feature which intercepts calls that are marked "private" and "out of area," or "unavailable" on Caller ID units. When unidentified callers dial the Subscribers number, they will receive an announcement informing them that the party they are calling does not accept calls from unidentified callers. They will receive a prompt to identify their name or state their intention and the service will then attempt to connect the call. Only if the caller responds will the call be connected.

The Subscriber's Caller ID will display the platform number and the name of the service. If the Subscriber chooses not to take the call the caller will hear a message which states the Subscriber is unavailable.

Privacy Service is offered subject to availability of suitable facilities. This service will be provisioned on a line-by-line basis and Customers with more than one line would need to have the service activated on each line if they want the ability to intercept unknown and blocked calls to each line.

SECTION 4 - BASIC SERVICES AND RATES, CONT'D

4.3 Network Exchange Bundled Service, Cont'd.

4.3.2 Reserved for Future Use

IDT will file a tariff containing detailed descriptions of calling plans, including applicable rates upon receiving approval to provide local exchange service by the Idaho Public Utilities Commission and entering into resale and/or interconnection agreements with applicable Idaho local exchange carriers.

IDT will not offer local exchange service until the Idaho Public Utilities Commission has approved the Company's local exchange tariff.

Carl Wolf Billek, Associate General Counsel
IDT America, Corp.
520 Broad Street
Newark, New Jersey 07102-3111
(973) 438-1000

SECTION 4 - BASIC SERVICES AND RATES, CONT'D

4.3 Network Exchange Service, Cont'd.

4.3.3 Reserved for Future Use

Carl Wolf Billek, Associate General Counsel
IDT America, Corp.
520 Broad Street
Newark, New Jersey 07102-3111
(973) 438-1000

SECTION 4 - BASIC SERVICES AND RATES, CONT'D

4.3 Network Exchange Service, Cont'd.

4.3.4 Reserved for Future Use

Carl Wolf Billek, Associate General Counsel
IDT America, Corp.
520 Broad Street
Newark, New Jersey 07102-3111
(973) 438-1000

SECTION 4 - BASIC SERVICES AND RATES, CONT'D

4.3 Network Exchange Service, Cont'd.

4.3.5 Reserved for Future Use

Carl Wolf Billek, Associate General Counsel
IDT America, Corp.
520 Broad Street
Newark, New Jersey 07102-3111
(973) 438-1000

SECTION 4 - BASIC SERVICES AND RATES, CONT'D

4.3 Network Exchange Service, Cont'd.

4.3.6 Reserved for Future Use

Carl Wolf Billek, Associate General Counsel
IDT America, Corp.
520 Broad Street
Newark, New Jersey 07102-3111
(973) 438-1000

SECTION 4 - BASIC SERVICES AND RATES, CONT'D

4.3 Network Exchange Service, Cont'd.

4.3.7 Reserved for Future Use

Carl Wolf Billek, Associate General Counsel
IDT America, Corp.
520 Broad Street
Newark, New Jersey 07102-3111
(973) 438-1000

SECTION 4 - BASIC SERVICES AND RATES, CONT'D

4.3 Network Exchange Service, Cont'd.

4.3.8 Reserved for Future Use

Carl Wolf Billek, Associate General Counsel
IDT America, Corp.
520 Broad Street
Newark, New Jersey 07102-3111
(973) 438-1000

SECTION 4 - BASIC SERVICES AND RATES, CONT'D

4.3 Network Exchange Service, Cont'd.

4.3.9 Reserved for Future Use

Carl Wolf Billek, Associate General Counsel
IDT America, Corp.
520 Broad Street
Newark, New Jersey 07102-3111
(973) 438-1000

SECTION 4 - BASIC SERVICES AND RATES, CONT'D

4.3 Network Exchange Service, Cont'd.

4.3.10 Reserved for Future Use

Carl Wolf Billek, Associate General Counsel
IDT America, Corp.
520 Broad Street
Newark, New Jersey 07102-3111
(973) 438-1000

SECTION 5 - MISCELLANEOUS SERVICES AND RATES

5.1 Service Order and Change Charges

Non-recurring charges apply to processing Service Orders for new service, for changes in service.

5.1.1 Service Order Charges

Primary Service Connection Charge - applies to requests for initial connection or establishment of telephone service to the Company.

Secondary Service Connection Charge - applies to the second or additional line of a new access line installation and connection and customer requests for an inside move, change or addition to regular service. This charge applies only when the second or additional line is ordered simultaneously with the initial connection for service.

Transfer of Service Charge, Primary Line - applies to the first line of a Transfer of Service Order, (TOS) when a customer requests a move or change in physical location. This charge applies whether a customer changes telephone number or not. If, in addition, the Customer requests the telephone number be changed, a separate charge may apply.

Transfer of Service Charge, Secondary Line - applies to the second, or third, etc., line of a Transfer of Service Order, (TOS) when a customer requests a move or change in physical location. This charge applies whether a customer changes telephone number or not. If, in addition, the Customer requests the telephone number be changed, a separate charge may apply.

Technician Dispatch Charge - A separate Technician Dispatch Charge applies, in addition to all other charges for the visit, when a visit to the Customer's premises is necessary to isolate a problem reported to the Company but identified by the Company's technician as attributable to Customer-provided equipment or inside wire. This charge also applies for visits by the Company's agents or employees, at the Customer's request, to the Premises of the Customer, when the Customer fails to meet the Company's agent or employees for the prearranged appointment as requested.

Service Order Charge – This charge, applicable to Business Customers only, applies to a customer-requested changes in service not specifically on other identified non-recurring service order and change charges. This charge is applied in cases where Hunting is added after the initial order is placed.

Carl Wolf Billek, Associate General Counsel
IDT America, Corp.
520 Broad Street
Newark, New Jersey 07102-3111
(973) 438-1000

SECTION 5 - MISCELLANEOUS SERVICES AND RATES, CONT'D.

5.1 Service Order and Change Charges, Cont'd.

5.1.2 Change Order Charges

Change Order Charges apply to work associated with providing exchange line service or customer-requested changes to existing services. One charge applies for each change order requested by the customer. If multiple changes listed below are requested by the Customer and occur on the same order/request one charge only applies. A Change Order Service Charge applies to the following customer-initiated changes:

Feature or Feature Pack Change Order - applies when a customer requests a change, adding or removing a feature or feature pack.

Toll Restriction Fee Order – applies when a Customer requests a change, adding or removing Toll Restriction Service.

Telephone Number Change Order - applies to each telephone number change request/order.

Plan Change Charge - applies when a residential Customer requests/orders a change in service from one service plan to another service plan.

Listing Change Charge - applies when a Customer requests/orders a change to add or delete a white Pages listing or requests a change to add/delete listings. This charge also applies to request for Non-Published or Non-Listed numbers.

Carl Wolf Billek, Associate General Counsel
IDT America, Corp.
520 Broad Street
Newark, New Jersey 07102-3111
(973) 438-1000

SECTION 5 - MISCELLANEOUS SERVICES AND RATES, CONT'D.

5.1 Service Order and Change Charges, Cont'd.

5.1.3 Record Change Charges

A Record Change charge applies when a Customer requests/orders a change to Company records such as adding/changing a name on said Customer's account, changing billing address or contact information, adding/changing the person(s) authorized to make changes on said Customer's account.

5.1.4 Miscellaneous Charges

Duplicate Invoice - applies each time a Customer requests an additional copy of a current bill or invoice.

Call Detail Report - applies each time a Customer requests local call detail for a given month.

SECTION 5 - MISCELLANEOUS SERVICES AND RATES, CONT'D.

5.1 Service Order and Change Charges, Cont'd.

5.1.5 Rates

	Residence	Business
Service Order Charges		
Primary Service Connection Charge	$XX.XX#	$XX.XX#
Secondary Service Connection Charge	$XX.XX#	$XX.XX#
Transfer of Service Charge, Primary Line	$XX.XX	$XX.XX
Transfer of Service Charge, Secondary Line	$XX.XX	$XX.XX
Technician Dispatch Charge	$XX.XX	$XX.XX
Service Order Charge	N/A	$X.XX
Change Order Service Charges		
Feature or Feature Pack Change Order	$X.XX	$X.XX
Toll Restriction Fee Order	$X.XX	$X.XX
Telephone Number Change Order	$X.XX	$X.XX
Listing Change Charge	$X.XX	$X.XX
Service Plan Change Charge	$X.XX	$X.XX
Record Change	No charge	No charge
Miscellaneous Charges		
Duplicate Invoice	$X.XX	$X.XX
Call Detail Report	$X.XX	$X.XX

#Service Connection charges are listed with rates for each specific service tariffed.

Carl Wolf Billek, Associate General Counsel
IDT America, Corp.
520 Broad Street
Newark, New Jersey 07102-3111
(973) 438-1000

SECTION 5 - MISCELLANEOUS SERVICES AND CHARGES, CONT'D.

5.2 Reserved for Future Use

Carl Wolf Billek, Associate General Counsel
IDT America, Corp.
520 Broad Street
Newark, New Jersey 07102-3111
(973) 438-1000

SECTION 5 - MISCELLANEOUS SERVICES AND CHARGES, CONT'D.

5.3 Restoration of Service

A restoration charge applies to the restoration of suspended service and facilities because of nonpayment of bills and is payable at the time that the restoration of the suspended service and facilities is arranged. The restoration charge does not apply when, after disconnection of service, service is later re-installed.

	Residence	Business
Per occasion, per line	$XX.XX	$XX.XX

Carl Wolf Billek, Associate General Counsel
IDT America, Corp.
520 Broad Street
Newark, New Jersey 07102-3111
(973) 438-1000

SECTION 5 - MISCELLANEOUS SERVICES AND CHARGES, CONT'D.

5.4 Temporary Suspension/Restoration of Service

Upon the request of the customer, service may be temporarily suspended. Suspension of service may begin or terminate on any day of the month provided notice is given sufficiently in advance for arrangements to be made. Service will be disconnected to the extent necessary to assure than no inward or outward service will be available during the period of suspension.

	Residence	Business
Nonrecurring charge, per line suspended	$XX.XX	$XX.XX
Recurring charge, per line suspended	$XX.XX	$XX.XX
Nonrecurring charge, per line restored	$XX.XX	$XX.XX

Carl Wolf Billek, Associate General Counsel
IDT America, Corp.
520 Broad Street
Newark, New Jersey 07102-3111
(973) 438-1000

SECTION 5 - MISCELLANEOUS SERVICES AND CHARGES, CONT'D.

5.5 Public Telephone Surcharge

In order to recover the Company's expenses to comply with the FCC's pay telephone compensation plan effective on October 7, 1997 (FCC 97-371), an undiscountable per call charge is applicable to all intrastate calls that originate from any pay telephone, not presubscribed to the Company, used to access Company provided services. This surcharge, which is in addition to standard tariffed usage charges and any applicable service charges and surcharges associated with service, applies for the use of the instrument used to access Company provided service and is unrelated to the service accessed from the pay telephone.

Pay telephones include coin-operated and coinless phones owned by local telephone companies, independent companies and interexchange carriers. The Public Pay Telephone Surcharge applies to the initial completed call and any reoriginated call (e.g., using the "#" symbol). The Public Pay Telephone Surcharge does not apply to calls placed from pay telephones at which the Customer pays for service by inserting coins during the progress of the call.

Whenever possible, the Public Pay Telephone Surcharge will appear on the same invoice containing the usage charges for the surcharged call. In cases where proper pay telephone coding digits are not transmitted to the Company prior to completion of a call, the Public Pay Telephone Surcharge may be billed on a subsequent invoice after the Company has obtained information from a carrier that the originating station is an eligible pay telephone.

Rate Per Call: $X.XX

Carl Wolf Billek, Associate General Counsel
IDT America, Corp.
520 Broad Street
Newark, New Jersey 07102-3111
(973) 438-1000

SECTION 5 - MISCELLANEOUS SERVICES AND CHARGES, CONT'D.

5.6 Optional Calling Features

The features in this section are made available to Customers on a per use basis. All features are provided subject to availability. Customers may utilize each feature by dialing the appropriate access code. The Customer will be billed the per feature activation charge shown in the table below each time a feature is used by the Customer. Transmission levels for calls forwarded or calls placed or received using optional calling features may not be acceptable for all some uses in some cases.

5.6.1 Feature Descriptions

Return Call: Allows a Customer to return the most recent incoming call and, after dialing a code, hear an announcement of the last telephone number that called. If the Customer wishes to return the call right away, voice prompts will instruct the Customer to dial a certain digit and the call will automatically be returned.

Call Trace: Allows a Customer to initiate an automatic trace of the last call received. After receiving the call which is to be traced, the Customer dials a code and the traced telephone number is automatically sent to the Company. The Customer using Call Trace is required to contact the Company for further action. The Customer originating the trace will not receive the traced telephone number. The results of a trace will be furnished only to legally constituted authorities upon proper request by them.

Repeat Dialing: Permits the Customer to redial automatically the last number dialed.

Three Way Calling: Permits the Customer to add a third party to an established connection. When the third party answers, a two-way conversation can be held before adding the original party for a three-way conference. The Customer initiating the conference controls the call and may disconnect the third party to reestablish the original connection or establish a connection to a different third party. The feature may be used on both outgoing and incoming.

Carl Wolf Billek, Associate General Counsel
IDT America, Corp.
520 Broad Street
Newark, New Jersey 07102-3111
(973) 438-1000

SECTION 5 - MISCELLANEOUS SERVICES AND CHARGES, CONT'D.

5.6 Optional Calling Features (Cont'd)

5.6.1 Feature Descriptions (Cont'd)

Caller Identification Blocking: Allows the name and number of the calling party to be blocked from being transmitted when placing outbound calls.

Per Call Blocking: To activate per-call blocking, a Customer dials a special code prior to placing a call. Blocking will be activated for that outgoing call only. There is no charge for using per call blocking, and it is provided on an unlimited basis.

Per Line Blocking: When blocking is established on the line, it can be deactivated by dialing a code before each call. This one call unblock allows the name and/or number to be sent for that one call only. Customers who choose per line blocking for the first time will not be charged the nonrecurring charge. After the first time, customers requesting per line blocking will pay a nonrecurring charge for each line equipped with per line blocking. Per line blocking will be provided free to law enforcement and domestic violence agencies and individual victims of domestic violence upon request.

Carl Wolf Billek, Associate General Counsel
IDT America, Corp.
520 Broad Street
Newark, New Jersey 07102-3111
(973) 438-1000

SECTION 5 - MISCELLANEOUS SERVICES AND CHARGES, CONT'D.

5.7 Custom Calling Features, (Cont'd)

5.6.2 Rates

	Residential	**Business**	
Features	Per Use	Per Use	Monthly Max.
Three Way Calling, per use	$X.XX	$X.XX	$X.XX
Call Return, per use	$X.XX	$X.XX	$X.XX
Repeat Call, per use	$X.XX	$X.XX	$X.XX
Call Trace, per use	$X.XX	$X.XX	N/A
Caller ID Blocking, per call	No charge	$X.XX	N/A

	Residential Nonrecurring	**Business Nonrecurring**	
Caller ID Blocking, per line			
First Time Request	No charge	No charge	N/A
Subsequent Request	No charge	No charge	N/A

Carl Wolf Billek, Associate General Counsel
IDT America, Corp.
520 Broad Street
Newark, New Jersey 07102-3111
(973) 438-1000

SECTION 5 - MISCELLANEOUS SERVICES AND CHARGES, CONT'D.

5.7 Directory Assistance Service

A Customer may obtain assistance, for a charge, in determining a telephone number by dialing Directory Assistance Service.

5.7.1 Basic Directory Assistance

The rates specified following apply when Customers request company assistance in determining telephone numbers of Customers who are located in the same local service area or who are not located in the same local service area but who are located within the same NPA.

There are no call allowances for Directory Assistance Service.

A maximum of two (2) requested telephone numbers are allowed per call.

Charges will not apply for calls placed from hospital services or calls placed from telephones where the Customer or, in the case of residence service, a member of the Customer's household, has been affirmed in writing as unable to use a Company provided directory because of a visual, physical or reading handicap.

Carl Wolf Billek, Associate General Counsel
IDT America, Corp.
520 Broad Street
Newark, New Jersey 07102-3111
(973) 438-1000

SECTION 5 - MISCELLANEOUS SERVICES AND CHARGES, CONT'D.

5.7 Directory Assistance Service (Cont'd)

5.7.2 Directory Assistance Call Completion

Directory Assistance Call Completion (DACC) is a service that provides customers the option of having their local or intraLATA calls automatically completed when they request a telephone listing from the Directory Assistance operator. The call may be completed automatically or by the Directory Assistance operator. Service is offered on an intraLATA basis only where facilities permit

The DACC portion of the call may either be billed in the same manner as the DA portion or alternately billed by using a calling card, billing to a third number, or collect. All operator-handled charges, as specified in 5.8, apply as appropriate.

There are no allowances for DACC.

Charges for DACC service are not applicable to calls placed by those customers with reading, visual, or physical handicaps.

Carl Wolf Billek, Associate General Counsel
IDT America, Corp.
520 Broad Street
Newark, New Jersey 07102-3111
(973) 438-1000

SECTION 5 - MISCELLANEOUS SERVICES AND CHARGES, CONT'D.

5.7 Directory Assistance Service (Cont'd)

5.7.4 Maximum Rates

A. Basic Directory Assistance

	Residence	Business
Rate per call	$X.XX	$X.XX

B. Directory Assistance Call Completion

Per completed call	$X.XX	$X.XX

Carl Wolf Billek, Associate General Counsel
IDT America, Corp.
520 Broad Street
Newark, New Jersey 07102-3111
(973) 438-1000

SECTION 5 - MISCELLANEOUS SERVICES AND RATES, CONT'D.

5.8 Operator Services

The Company's operator services, available to presubscribed Customers, are accessible on a twenty-four (24) hour per day seven (7) days per week basis. In addition to the per call service charge, usage rates apply. The types of calls handled are as follows:

Customer Dialed Calling/Credit Card Call - This charge applies in addition to usage charges for station to station calls billed to an authorized Calling Card or Commercial Credit Card. The Customer must dial the destination telephone number where the capability exists for the Customer to do so. A separate rate applies in the event operator assistance is requested for entering the Customer's card number for billing purposes.

Operator Dialed Calling/Credit Card Call - This charge applies in addition to usage charges for station to station calls billed to an authorized telephone Calling Card or Commercial Credit Card and the operator dials the destination telephone number at the request of the Customer.

Operator Station - These charges apply in addition to usage charges for non-Person-to-Person calls placed using the assistance of a Company operator and billed Collect, to a Third Party, by deposit of coins in Pay Telephones, or via some method other than a Calling Card or Commercial Credit Card.

Person-to-Person - This charge applies in addition to usage charges for calls placed with the assistance of a Company operator to a particular party at the destination number. This charge applies regardless of billing method, including but not limited to billing to a Calling Card, Commercial Credit Card, Collect, by deposit of coins in Pay Telephones, or to a Third Party. Charges do not apply unless the specified party or an acceptable substitute is available.

Usage charges for local operator assisted calls are those usage charges that would normally apply to the calling party's service. In addition to usage charges, an operator assistance charge applies to each call:

SECTION 5- MISCELLANEOUS SERVICES AND CHARGES, CONT'D.

5.8 Operator Services, (Cont'd)

5.8.1 Local Operator Assistance Services

Operator assistance is provided to Customers presubscribed to IDT's service, for assistance in completing or billing calls within the state of Idaho.

A. Local and IntraLATA Per Call Service Charges

Calling Card, Automated	$X.XX
Calling Card, Operator Dialed	$X.XX
Third Party Billed	$X.XX
Collect	$X.XX
Person-to-Person	$X.XX

Carl Wolf Billek, Associate General Counsel
IDT America, Corp.
520 Broad Street
Newark, New Jersey 07102-3111
(973) 438-1000

SECTION 5- MISCELLANEOUS SERVICES AND CHARGES, CONT'D.

5.9 Busy Line Verification and Line Interrupt Service

Upon request of a calling party the Company will verify a busy condition on a designated local service line. The operator will determine if the line is clear or in use and report to the calling party. At the request of the Customer, the operator will interrupt the call on the busy line. Busy Line Interruption is only permitted in cases where the calling party indicates an emergency exists and requests interruption.

No charge will apply when the calling party advises that the call is to or from an official public emergency agency. Busy Verification and Interrupt Service is furnished where and to the extent that facilities permit. If the Customer has the operator interrupt a call, both the Busy Line Verification and the Emergency Interrupt charge will apply

The Customer shall identify and save the Company harmless against all claims that may arise from either party to the interrupted call or any person.

	Per Call
Busy Line Verification	$X.XX
Emergency Interruption	$X.XX

Carl Wolf Billek, Associate General Counsel
IDT America, Corp.
520 Broad Street
Newark, New Jersey 07102-3111
(973) 438-1000

SECTION 5- MISCELLANEOUS SERVICES AND CHARGES, CONT'D.

5.10 Directory Listing Services

5.10.1 General

The following rates and regulations apply to standard listings in light face type in the white Pages (alphabetical section) of the telephone directory and to the Directory Assistance records of the Company.

Directory listings are 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 required are provided at no extra charge.

Dual name listings are permitted as a regular directory listing for residential service.

Listing services are available with all classes of main telephone exchange service.

5.10.2 Listings

A. Primary Listing

One listing, termed the primary listing, is included with each exchange access line or each joint user service.

Carl Wolf Billek, Associate General Counsel
IDT America, Corp.
520 Broad Street
Newark, New Jersey 07102-3111
(973) 438-1000

SECTION 5- MISCELLANEOUS SERVICES AND CHARGES, CONT'D.

5.10 Directory Listing Services (Cont'd)

5.10.2 Listings

B. Additional Listings

Additional listings may be the listings of individual names of the Customer and members of the Customer's household, tenants of residential Customers who lease the Customer's premises for less than one year and do not occupy the premises at the same time as the Customer, members of a firm, officers of a corporation, employees of the Customer or other persons associated in business with the Customer, a business which the Customer owns and cross reference and alternate number listings.

Ordinarily, all additional listings are of the same address and telephone number as the primary listings, except as provided for joint user and alternate number listings.

Carl Wolf Billek, Associate General Counsel
IDT America, Corp.
520 Broad Street
Newark, New Jersey 07102-3111
(973) 438-1000

SECTION 5- MISCELLANEOUS SERVICES AND CHARGES, CONT'D.

5.10 Directory Listing Services (Cont'd)
5.10.2 Listings (Cont'd)
C. Nonpublished Service

The telephone numbers of nonpublished service are not listed in either the Company's alphabetical directory or Directory Assistance records available to the general public.

Non published information may be released to emergency service providers, to customers who subscribe to Company offerings which require the information to provide service and/ or bill their clients, or, to telephone customers who are billed for calls placed to or from nonpublished numbers and to entities which collect for the billed services. Nonpublished names and/or telephone numbers may also be delivered to customers on a call-by-call basis.

Incoming calls to nonpublished service will be completed by the Company only when the calling party places the call by number. The Company will adhere to this practice not withstanding any claim the calling party may present, except claims of emergencies involving life and death. In such cases, the Company will call the non-published number and request permission to make an immediate connection to the calling party.

When the Company agrees to keep a number unlisted, it does so without any obligation. Except for cases of gross negligence or willful misconduct, the Company is not liable for any damages that might arise from publishing a non-published number in the directory or disclosing it to some. If, in error, the telephone number is published in the directory, the Company's only obligation is to credit or refund any monthly charges the Customer paid for non-published service.

The Subscriber indemnifies (i.e., promises to reimburse the Company for any amount the Company must pay as a result of) and save the Company harmless against any and all claims for damages caused or claimed to have been caused, directly or indirectly, by the publication of a non-published service or the disclosing of said number to any person.

SECTION 5- MISCELLANEOUS SERVICES AND CHARGES, CONT'D.

5.10 Directory Listing Services (Cont'd)

5.10.2 Listings (Cont'd)

D. Nonlisted Service

Non-listed service means that the Customer's telephone number is not listed in the directory, but does it appear in the Company's Directory Assistance Records.

The Company will only complete calls to a nonlisted number, if requested by a caller, during the course of a directory assistance call completion service.

When the Company agrees to keep a number unlisted, it does so without any obligation. Except for cases of gross negligence or willful misconduct, the Company is not liable for any damages that might arise from publishing a non-listed number in the directory or disclosing it to some. If, in error, the telephone number is listed in the directory, the Company's only obligation is to credit or refund any monthly charges the Customer paid for nonlisted service.

The subscriber indemnifies (i.e., promises to reimburse the Company for any amount the Company must pay as a result of) and save the Company harmless against any and all claims for damages caused or claimed to have been caused, directly or indirectly, by the publication of a non-listed service or the disclosing of said number to any person.

Carl Wolf Billek, Associate General Counsel
IDT America, Corp.
520 Broad Street
Newark, New Jersey 07102-3111
(973) 438-1000

SECTION 5- MISCELLANEOUS SERVICES AND CHARGES, CONT'D.

5.10 Directory Listing Services (Cont'd)

5.10.2 Listings (Cont'd)

E. Foreign Listing

Foreign Listings are listings in the alphabetical list of an exchange other than the exchange in which the listed service is furnished.

F. Toll-Free Directory Listing

Where available, a listing which references the Toll Free Number for a Business customer will be made available.

Carl Wolf Billek, Associate General Counsel
IDT America, Corp.
520 Broad Street
Newark, New Jersey 07102-3111
(973) 438-1000

SECTION 5- MISCELLANEOUS SERVICES AND CHARGES, CONT'D.

5.10 Directory Listing Services (Cont'd)

5.10.3 Rates and Charges

	Per Month
Primary Listings	$0.00
Nonpublished Service	
Business, each	$X.XX
Residence, each	$X.XX
Additional Listings	
Business, each	$X.XX
Residence, each	$X.XX
Nonlisted Service	
Business, each	$X.XX
Residence, each	$X.XX
Foreign Exchange Listing	
Business, each	$X.XX
Residence, each	$X.XX
Alternate Listing	
Business, each	$X.XX
Residence, each	$X.XX
Toll-Free Directory Listings, each	
Business, each	$XX.XX
Residence, each	N/A

For non-recurring charges associated with a customer-initiated change in a directory listing, see Section 2.1.5 of this tariff.

Carl Wolf Billek, Associate General Counsel
IDT America, Corp.
520 Broad Street
Newark, New Jersey 07102-3111
(973) 438-1000

SECTION 5- MISCELLANEOUS SERVICES AND CHARGES, CONT'D.

5.11 Carrier Presubscription

5.11.1 General

Carrier Presubscription is a procedure whereby a Customer designates to the Company the carrier which the Customer wishes to be the carrier of choice for intraLATA and interLATA toll calls. Such calls are automatically directed to the designated carrier, without the need to use carrier access codes or additional dialing to direct the call to the designated carrier. Presubscription does not prevent a Customer who has presubscribed to an IntraLATA or InterLATA toll carrier from using carrier access codes or additional dialing to direct calls to an alternative long distance carrier on a per call basis.

Carl Wolf Billek, Associate General Counsel
IDT America, Corp.
520 Broad Street
Newark, New Jersey 07102-3111
(973) 438-1000

SECTION 5- MISCELLANEOUS SERVICES AND CHARGES, CONT'D.

5.11 Carrier Presubscription

5.11.2 Presubscription Options - Customers may select the same carrier or separate carriers for intraLATA and interLATA long distance. The following options for long distance Presubscription are available:

Option A: Customer selects the Company as the presubscribed carrier for IntraLATA and InterLATA toll calls subject to presubscription.

Option B: Customer may select the Company as the presubscribed carrier for IntraLATA calls subject to presubscription and some other carrier as the presubscribed carrier for interLATA toll calls subject to presubscription.

Option C: Customer may select a carrier other than the Company for intraLATA toll calls subject to presubscription and the Company for interLATA toll calls subject to presubscription.

Option D: Customer may select the carrier other than the Company for both intraLATA and interLATA toll calls subject to presubscription

Option E: Customer may select two different carriers, neither being the Company for intraLATA and interLATA toll calls. One carrier to be the Customer's primary intraLATA interexchange carrier. The other carrier to be the Customer's primary interLATA interexchange carrier.

Option F: Customer may select a carrier other than the Company for no presubscribed carrier for intraLATA toll calls subject to presubscription which will require the Customer to dial a carrier access code to route all intraLATA toll calls to the carrier of choice for each call.

Carl Wolf Billek, Associate General Counsel
IDT America, Corp.
520 Broad Street
Newark, New Jersey 07102-3111
(973) 438-1000

SECTION 5- MISCELLANEOUS SERVICES AND CHARGES, CONT'D.

5.11 Carrier Presubscription

5.11.3 Rules and Regulations

Customers of record will retain their primary interexchange carrier(s) until they request that their dialing arrangements be changed.

Customers of record or new Customers may select either Options A, B, C, D, E or F for intraLATA Presubscription.

Customers may change their selected Option and/or presubscribed toll carrier at any time subject to charges specified in 5.11.5 below.

Carl Wolf Billek, Associate General Counsel
IDT America, Corp.
520 Broad Street
Newark, New Jersey 07102-3111
(973) 438-1000

SECTION 5- MISCELLANEOUS SERVICES AND CHARGES, CONT'D.

5.11 Carrier Presubscription

5.11.4 Presubscription Procedures

A new Customer will be asked to select intraLATA and interLATA toll carriers at the time the Customer places an order to establish local exchange service with the Company. The Company will process the Customer's order for service. All new Customers' initial requests for intraLATA toll service presubscription shall be provided free of charge.

If a new Customer is unable to make selection at the time the new Customer places an order to establish local exchange service, the Company will read a random listing of all available intraLATA and interLATA carriers to aid the Customer in selection. If selection is still not possible, the Company will inform the Customer that he/she will be given 90 calendar days in which to inform the Company of his/her choice for primary toll carrier(s) free of charge. Until the Customer informs the Company of his/her choice of primary toll carrier, the Customer will not have access to long distance services on a presubscribed basis, but rather will be required to dial a carrier access code to route all toll calls to the carrier(s) of choice. Customers who inform the Company of a choice for toll carrier presubscription within the 90 day period will not be assessed a service charge for the initial Customer request.

Customers of record may initiate a intraLATA or interLATA presubscription change at any time, subject to the charges specified in 5.11.5 below. If a Customer of record inquires of the Company of the carriers available for toll presubscription, the Company will read a random listing of all available intraLATA carriers to aid the Customer in selection.

Carl Wolf Billek, Associate General Counsel
IDT America, Corp.
520 Broad Street
Newark, New Jersey 07102-3111
(973) 438-1000

SECTION 5- MISCELLANEOUS SERVICES AND CHARGES, CONT'D.

5.11 Carrier Presubscription

5.11.5 Presubscription Charges

A. Application of Charges

After a Customer's initial selection for a presubscribed toll carrier and as detailed in above, for any change thereafter, an Presubscription Change Charge, as set for the below will apply. Customers who request a change in intraLATA and interLATA carriers with the same order will be assessed a single charge per line.

B. Nonrecurring Charges

Per business or residence line, trunk, or port: $X.XX

Carl Wolf Billek, Associate General Counsel
IDT America, Corp.
520 Broad Street
Newark, New Jersey 07102-3111
(973) 438-1000

SECTION 5- MISCELLANEOUS SERVICES AND CHARGES, CONT'D.

5.12 Intercept Referral Service

5.12.1 General

Intercept Referral Service is a service used when a Customer disconnects service or changes telephone numbers. Calls to the intercepted telephone number are referred to a recorded message that states the line number status and a referral number for calls placed to a disconnected or changed residence or business line number.

5.12.2 Rates

	Residence	Business
Basic Referral, per month	$X.XX	$X.XX

Carl Wolf Billek, Associate General Counsel
IDT America, Corp.
520 Broad Street
Newark, New Jersey 07102-3111
(973) 438-1000

SECTION 5- MISCELLANEOUS SERVICES AND CHARGES, CONT'D.

5.13 Toll Restriction Service

Provides for Exchange Access lines or trunks to be restricted from dialing billable toll calls. Local directory assistance calls are allowed. This service is offered subject to the availability of facilities to individual line residence, individual line business and dial switching type customers. Provision of toll restriction does not alleviate customer responsibility for completed toll calls.

Toll Restriction may include Billed Number Screening (BNS) for residential customers. BNS prohibits collect and/or third number billed calls from being charged to BNS equipped numbers. Some calls, originating from locations that do not have screening capabilities, may not be capable of being intercepted and denied. These calls will be billed to the customer if completed.

5.13.1 Rates

	Residence	Business
Nonrecurring charge, per line	$X.XX	$X.XX
Monthly, per line	$X.XX	$XX.XX

Carl Wolf Billek, Associate General Counsel
IDT America, Corp.
520 Broad Street
Newark, New Jersey 07102-3111
(973) 438-1000

SECTION 5- MISCELLANEOUS SERVICES AND CHARGES, CONT'D.

5.14 900 Service Access Restriction

900 Service Access Restriction enables residence or business exchange access line customers to prohibit dialing of calls with the 900 prefix. Customers who choose this service will also be restricted from calling calls with the prefix of 976 and 676. This service is offered only where facilities permit and is only available on direct dialed calls.

5.14.1 Rates

	Residence	Business
Nonrecurring charge, per line	$X.XX	$X.XX
Monthly rate, per line	$X.XX	$X.XX

Carl Wolf Billek, Associate General Counsel
IDT America, Corp.
520 Broad Street
Newark, New Jersey 07102-3111
(973) 438-1000

SECTION 5- MISCELLANEOUS SERVICES AND CHARGES, CONT'D.

5.15 Blocking for 10XXX1+/10XXX011+

This service prevents 10XXX1+ and 10XXX011+ calls from being completed and is offered subject to the availability of facilities. Provision of this service does not alleviate customer responsibility for completed toll calls.

5.15.1 Rates

	Nonrecurring Charge	Monthly Rate
Per line or trunk arranged	$XX.XX	$XX.XX

Carl Wolf Billek, Associate General Counsel
IDT America, Corp.
520 Broad Street
Newark, New Jersey 07102-3111
(973) 438-1000

ACCESS SERVICES

6.1 General

Rates and regulations for the Company's Access Services may be found in the Company's Idaho Tariff No. 3.

Carl Wolf Billek, Associate General Counsel
IDT America, Corp.
520 Broad Street
Newark, New Jersey 07102-3111
(973) 438-1000

SECTION 7 – SPECIAL ARRANGEMENTS

7.1 Individual Case Basis (ICB) Arrangements

Arrangements will be developed on a case-by-case basis in response to a bona fide special request from a Customer or prospective Customer to develop a competitive bid for a service not generally offered under this tariff. Rates quoted in response to such competitive requests may be different than those specified for such services in this tariff. ICB rates will be offered to the Customer in writing and on a nondiscriminatory basis.

ICB will be filed with the Public Utilities Commission.

Carl Wolf Billek, Associate General Counsel
IDT America, Corp.
520 Broad Street
Newark, New Jersey 07102-3111
(973) 438-1000

SECTION 8 - PROMOTIONS

8.1 General

The Company may, from time to time, offer services in this Tariff at special promotional rates and/or terms. Such promotional arrangements shall be filed with the Commission when so required. All rates and terms contained in this Tariff shall continue to apply unless specifically addressed in the promotional agreements. Notice of such promotional offerings will be given to the Idaho Public Service Commission at least thirty (30) days in advance of the promotion.

Carl Wolf Billek, Associate General Counsel
IDT America, Corp.
520 Broad Street
Newark, New Jersey 07102-3111
(973) 438-1000