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IDAHO PUBLIC
UTILITIES COMMISSION

NET TALK.COM, INC.

TARRIF FILINGS

NET TALK.COM, INC.

A. Kyriakides, Pres.
1100 NW 163rd Dr.
N. Miami, FL 33169
1 (888) 638 0012

Idaho Price List No. 1
Original Page 1

Issued: 2/27/09

Effective:

NET TALK.COM, INC.

TELECOMMUNICATIONS PRICE LIST

IDAHO PUBLIC UTILITIES COMMISSION

This Price List contains the rates, terms and conditions applicable to the furnishing of interexchange telecommunications services provided by NET TALK.COM, INC., within the State of Idaho.

Registered Agent in Idaho:

Incorp Services, Inc.
921 S.Orchard St. G
Boise, ID 83705

LOCAL EXCHANGE SERVICES TARIFF

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LOCAL EXCHANGE SERVICES TARIFF

CHECK SHEET

The Title Page and pages listed below are inclusive and effective as of the date shown. Original and revised pages as named below contain all changes from the original rate sheet that are in effect on the date shown on each page.

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CHECK SHEET, CONT'D.

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EXPLANATION OF SYMBOLS

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

- (C) To signify changed rate, regulation or condition.
- (D) To signify discontinued rate, regulation or condition.
- (I) To signify increase.
- (N) To signify new material, including a listing, rate, regulation, rule or condition.
- (R) To signify reduction.
- (T) To signify a change in the word of text, but no change in the rate, rule or condition.
- (M) Moved from another tariff location.

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LOCAL EXCHANGE SERVICES TARIFF

APPLICATION OF TARIFF

This tariff sets forth the service offerings, rates, terms and conditions applicable to the furnishing of intrastate end-user local exchange communications services by NET TALK.COM, INC., hereinafter referred to as the Company, to Customers within the state of Idaho. Net Talk's services are furnished subject to the availability of facilities and subject to the terms and conditions set forth herein.

This tariff is on file with the Idaho Public Utilities Commission. In addition, this tariff is available for review at the main office of NET TALK.COM, INC. at 1100 NW 163rd Dr., N. Miami, Florida 33169 and can be contacted at 1 (888) 638 0012.

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LOCAL EXCHANGE SERVICES TARIFF

SECTION 1.0 - DEFINITIONS

For the purpose of this tariff, the following definitions will apply:

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.

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.

Commission - The Idaho Public Utilities Commission.

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LOCAL EXCHANGE SERVICES TARIFF

SECTION 1.0 - DEFINITIONS, CONT'D.

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

Company - NET TALK.COM, INC., the issuer of this tariff.

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.

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.

Equal Access - A form of dialed access provided by local exchange companies whereby interexchange calls dialed by the Customer are automatically routed to the Company's network. Presubscribed Customers may also route interexchange calls to the Company's network by dialing an access code supplied by the Company.

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LOCAL EXCHANGE SERVICES TARIFF

SECTION 1.0 - DEFINITIONS, CONT'D.

Exchange Telephone Company or Telephone Company - Denotes any individual, partnership, association, joint-stock company, trust, or corporation authorized by the appropriate regulatory bodies to engage in providing public switched communication service throughout an exchange area, and between exchange areas within the LATA.

ICB - Individual Case Basis.

IXC or Interexchange Carrier - A long distance telecommunications services provider.

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.

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.

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

MOU - Minutes of Use.

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LOCAL EXCHANGE SERVICES TARIFF

SECTION 1.0 - DEFINITIONS, CONT'D.

Serving Wire Center - A specified geographic point from which the vertical and horizontal coordinate is used in calculation of airline mileage.

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 (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 by 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 Net Talk. 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.

NECA - National Exchange Carriers Association.

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

PIN - Personal Identification Number. See Authorization Code.

Point of Presence (APOP@) - Point of Presence

LOCAL EXCHANGE SERVICES TARIFF

SECTION 1.0 - DEFINITIONS, CONT'D.

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

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

Service Order - The written or verbal request for Company services by the Customer and the Company in the format devised by the Company. A Service Order initiates the respective obligations of the parties as set forth therein and pursuant to this tariff.

Switched Access Origination/Termination - Where access between the Customer and the interexchange carrier is provided on local exchange company Feature Group circuits and the connection to the Customer is a LED-provided business or residential access line. The cost of switched Feature Group access is billed to the interexchange carrier.

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.

User or End User - A Customer, Joint User, or any other person authorized by a Customer to use service provided under this tariff.

Net Talk - NET TALK.COM, INC., issuer of this tariff.

LOCAL EXCHANGE SERVICES TARIFF

SECTION 2.0 - 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 originating from points within the State of Idaho, and terminating within a local calling area as defined herein.

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 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.

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LOCAL EXCHANGE SERVICES TARIFF

SECTION 2.0 - RULES AND REGULATIONS, CONT'D.**2.1 Undertaking of the Company, Cont'd.****2.1.3 Terms and Conditions**

- A.** Service is provided on the basis of a minimum period of at least thirty (30) days, 24-hours per day. For the purpose of computing charges in this tariff, a month is considered to have thirty (30) days.
- B.** 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.** Except as otherwise stated in the tariff, 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.** 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.
- E.** This tariff shall be interpreted and governed by the laws of the State of Idaho without regard for its choice of laws provision.

LOCAL EXCHANGE SERVICES TARIFF

SECTION 2.0 - RULES AND REGULATIONS, CONT=D.

2.1 Undertaking of the Company, Cont'd.

2.1.3 Terms and Conditions, Cont'd.

- F.** Any other Telephone Company may not interfere with the right of any person or entity to obtain service directly from the Company. 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.
- G.** To the extent that either the Company or any other Telephone Company exercises control over available cable pairs, conduit, duct space, raceways, or other facilities needed by the other to reach a person or entity, the party exercising such control shall make them available to the other on terms equivalent to those under which the Company makes similar facilities under its control available to its Customers. At the reasonable request of either party, the Company and the Other Telephone Company shall jointly attempt to obtain from the owner of the property access for the other party to serve a person or entity.
- H.** The Company hereby reserves its rights to establish service packages specific to a particular Customer. These contracts may or may not be associated with volume and/or term discounts. All service packages established by the Company will be filed with the Commission prior to the furnishing of service.

LOCAL EXCHANGE SERVICES TARIFF

SECTION 2.0 - RULES AND REGULATIONS, CONT'D.

2.1 Undertaking of the Company, Cont'd.

2.1.4 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, shall be limited to the extension of allowances to the Customer for interruptions in service as set forth in Section 2.7.
- B. Except for the extension of allowances to the Customer for interruptions in service as set forth in Section 2.7, 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.

LOCAL EXCHANGE SERVICES TARIFF

SECTION 2.0 - RULES AND REGULATIONS, CONT'D.

2.1 Undertaking of the Company, Cont'd.

2.1.4 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, including reasonable counsel fees, 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;

LOCAL EXCHANGE SERVICES TARIFF

SECTION 2.0 - RULES AND REGULATIONS, CONT'D.**2.1 Undertaking of the Company, Cont'd.****2.1.4 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 above in Section 2.1.1.A.
- .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 And 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.

LOCAL EXCHANGE SERVICES TARIFF

SECTION 2.0 - RULES AND REGULATIONS, CONT'D.

2.1 Undertaking of the Company, Cont'd.

2.1.4 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 tariff 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.

LOCAL EXCHANGE SERVICES TARIFF

SECTION 2.0 - RULES AND REGULATIONS, CONT'D.

2.1 Undertaking of the Company, Cont'd.

2.1.4 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.

LOCAL EXCHANGE SERVICES TARIFF

SECTION 2.0 - RULES AND REGULATIONS, CONT'D.**2.1 Undertaking of the Company, Cont'd.****2.1.4 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 tariff, the Customer acknowledges and agrees with the release of information as described above.

J. 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.

2.1.5 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.

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LOCAL EXCHANGE SERVICES TARIFF

SECTION 2.0 - RULES AND REGULATIONS, CONT'D.**2.1 Undertaking of the Company, Cont'd.****2.1.6 Provision of Equipment and Facilities**

- A.** 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.
- B.** 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.
- C.** 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 the equipment is provided.
- D.** Except as otherwise indicated, Customer provided station equipment at the Customer's premises for use in connection with this service shall be so constructed, maintained and operated as to work satisfactorily with the facilities of the Company.
- E.** 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 through 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; or
 - .3 network control signaling where such signaling is performed by Customer-provided network control signaling equipment.

LOCAL EXCHANGE SERVICES TARIFF

SECTION 2.0 - RULES AND REGULATIONS, CONT'D.**2.1 Undertaking of the Company, Cont'd.****2.1.7 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.

2.1.8 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 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.

LOCAL EXCHANGE SERVICES TARIFF

SECTION 2.0 - RULES AND REGULATIONS, CONT'D.**2.1 Undertaking of the Company, Cont'd.****2.1.9 Ownership of Facilities**

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

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 the Public Utilities Commission of Idaho's 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.

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LOCAL EXCHANGE SERVICES TARIFF

SECTION 2.0 - RULES AND REGULATIONS, CONT'D.**2.3 Obligations of the Customer****2.3.1 General**

The Customer shall be responsible for:

- 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 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 conduit necessary for installation of fiber optic cable and associated equipment used to provide Communications Services to the Customer from the cable building entrance or property line to the location of the equipment space described above in Section 2.3.1.C. Any and all costs associated with the 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.

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LOCAL EXCHANGE SERVICES TARIFF

SECTION 2.0 - 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 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., friable 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.

LOCAL EXCHANGE SERVICES TARIFF

SECTION 2.0 - 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 tariff 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 tariff 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 tariff 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.
- DD** 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.

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LOCAL EXCHANGE SERVICES TARIFF

SECTION 2.0 - 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 MPOP.

- 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.

LOCAL EXCHANGE SERVICES TARIFF

SECTION 2.0 - RULES AND REGULATIONS, CONT'D.

2.4 Customer Equipment and Channels, Cont'd.

2.4.3 Interconnection of Facilities

- A.** Local Traffic Exchange provides the ability for another local exchange provider to terminate local traffic on the Company's network. In order to qualify for Local Traffic Exchange the call must: (a) be originated by an end user of a company that is authorized by the Public Utilities Commission of Idaho to provide local exchange service; (b) originate and terminate within a local calling area of the Company.
- B.** Any special interface equipment necessary to achieve compatibility between the facilities and equipment of the Company used for furnishing Communications Services and the channels, facilities, or equipment of others shall be provided at the Customer's expense.
- C.** Communications 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 which are applicable to such connections.
- D.** 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.

LOCAL EXCHANGE SERVICES TARIFF

SECTION 2.0 - 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.B of this tariff 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 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.
- C.** If harm to the Company's network, personnel or services is imminent, the Company reserves the right to shut down Customer's service immediately, with no prior notice required.

LOCAL EXCHANGE SERVICES TARIFF

SECTION 2.0 - RULES AND REGULATIONS, CONT'D.

2.5 Customer Deposits and Advance Payments

2.5.1 Advance Payments

[Advanced payment is not required and thus the escrow requirement is being removed]

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LOCAL EXCHANGE SERVICES TARIFF

SECTION 2.0 - RULES AND REGULATIONS, CONT'D.

2.5 Customer Deposits and Advance Payments, Cont'd.

2.5.2 Deposits

The Company does not require deposits from Customers and thus the escrow requirement is being waived.

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LOCAL EXCHANGE SERVICES TARIFF

SECTION 2.0 - RULES AND REGULATIONS, CONT'D.

2.6 Payment Arrangements, Cont'd.

2.6.1 Payment for Service

A. General

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 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 or usage based charges.

B. 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.

LOCAL EXCHANGE SERVICES TARIFF

SECTION 2.0 - RULES AND REGULATIONS, CONT'D.**2.6 Payment Arrangements, Cont'd.****2.6.2 Billing and Collection of Charges**

The Customer is responsible for payment of all charges incurred by the Customer or other Authorized Users for services and facilities furnished to the Customer by the Company.

- 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. The Monthly Recurring Charges are billed in advance. Monthly Recurring Charges are accrued in full as of the first day of the billing cycle in which the service is furnished. Therefore, the Monthly Recurring Charges are not subject to pro-rating if service is disconnected prior to the end of a billing period.

LOCAL EXCHANGE SERVICES TARIFF

SECTION 2.0 - RULES AND REGULATIONS, CONT'D.**2.6 Payment Arrangements, Cont'd.****2.6.2 Billing and Collection of Charges, Cont'd.**

- 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%.
- F.** The Customer will be assessed a charge of twenty dollars (\$25.00) for each check or other payment type submitted by the Customer to the Company that a bank or other financial institution refuses to honor.
- G.** If service is disconnected by the Company in accordance with Section 2.7 following and later restored, restoration of service will be subject to all applicable installation charges.

LOCAL EXCHANGE SERVICES TARIFF

SECTION 2.0 - RULES AND REGULATIONS, CONT'D.

2.6 Payment Arrangements, Cont'd.

2.6.3 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 a reasonable period of time after receipt of billing for those services and in accordance with Idaho law. 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 to be correct and payable in full by the Customer. If the Customer is unable to resolve any dispute with the Company, then the Customer may file a complaint with the Idaho Public Utilities Commission, 472 West Washington, P.O. Box 83720, Boise ID 83720-0074; 208-334-0300 or 1-800-432-0369.
- 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.

LOCAL EXCHANGE SERVICES TARIFF

SECTION 2.0 - RULES AND REGULATIONS, CONT'D.

2.7 Discontinuance of Service

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

- A.** 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.
- B.** The Customer failed to make a security deposit or obtain a guarantee when one is required.
- C.** The Customer failed to abide by the terms of a payment arrangement.
- D.** The Customer misrepresented the Customer's identity for the purpose of obtaining telephone service.
- E.** 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.
- F.** The Customer is using service(s) for which the Customer did not apply.

2.7.2 At least 24 hours before actual termination, the Company will attempt to contact the Customer affected to apprise 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.

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SECTION 2.0 - RULES AND REGULATIONS, CONT'D.

2.7 Discontinuance of Service

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

- A.** 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.
- B.** The company is ordered to terminate service by any court, the Commission, or any other duly authorized public authority.
- C.** 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.
- D.** The Company has tried diligently to meet the notice requirements but has been unsuccessful in its attempt to contact the Customer affected.
- E.** 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.
- F.** 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.
- G.** Upon the Company's discontinuance of service to the Customer under Section 2.7.1 or 2.7.2., 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).

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SECTION 2.0 - RULES AND REGULATIONS, CONT'D.

2.8 Cancellation of Application for Service

- 2.8.1** 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.
- 2.8.2** 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).
- 2.8.3** 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.
- 2.8.4** The special charges described in 2.8.1 through 2.8.3 will be calculated and applied on a case-by-case basis.

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SECTION 2.0 - RULES AND REGULATIONS, CONT'D.

2.9 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.

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SECTION 2.0 - RULES AND REGULATIONS, CONT'D.

2.10 Allowances for Interruptions 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.

2.10.1 General

A. 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.

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

LOCAL EXCHANGE SERVICES TARIFF

SECTION 2.0 - RULES AND REGULATIONS, CONT'D.

2.10 Allowances for Interruptions in Service, (Cont'd.)

2.10.1 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:

- .1 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
- .2 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.

LOCAL EXCHANGE SERVICES TARIFF

SECTION 2.0 - RULES AND REGULATIONS, CONT'D.**2.10 Allowances for Interruptions in Service, (Cont'd.)****2.10.1 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.

LOCAL EXCHANGE SERVICES TARIFF

SECTION 2.0 - RULES AND REGULATIONS, CONT'D.**2.11 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 2.10.1 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 2.6.2.

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

LOCAL EXCHANGE SERVICES TARIFF

SECTION 2.0 - RULES AND REGULATIONS, CONT'D.

2.12 Cancellation of Service 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.

2.13 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:

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

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

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

LOCAL EXCHANGE SERVICES TARIFF

SECTION 2.0 - RULES AND REGULATIONS, CONT'D.**2.14 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.

2.14.1 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 a 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.

LOCAL EXCHANGE SERVICES TARIFF

SECTION 2.0 - RULES AND REGULATIONS, CONT'D.

2.15 Use of Customer's Service by Others

2.15.1 Joint Use Arrangements

Joint use arrangements will be permitted for all services provided under this tariff. From each joint use arrangement, one member will be designated as the Customer responsible for the manner in which the joint use of the service will be allocated. The Company will accept orders to start, rearrange, relocate, or discontinue service only from the Customer. Without affecting the Customer's ultimate responsibility for payment of all charges for the service, each joint user shall be responsible for the payment of the charges billed to it.

LOCAL EXCHANGE SERVICES TARIFF

SECTION 2.0 - RULES AND REGULATIONS, CONT'D.

2.16 Notices and Communications

- 2.16.2** 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 Customer may also designate a separate address to which the Company's bills for service shall be mailed.
- 2.16.3** 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.
- 2.16.4** Except as otherwise stated in this tariff, 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.
- 2.16.5** The 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.

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SECTION 2.0 - RULES AND REGULATIONS, CONT'D.

2.17 Universal Emergency Telephone Number Service (911)

Universal Emergency Telephone Number Service (911 Service) is an arrangement of Company central office and trunking facilities whereby any telephone user who dials the numbers 911 will reach the emergency report center for the telephone from which the number is dialed or will be routed to an operator if all lines to an emergency report center are busy. If no emergency report center Customer exists for a central office entity, a telephone user who dials the number 911 will be routed to an operator. No call-specific charges apply to 911 calls.

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LOCAL EXCHANGE SERVICES TARIFF

SECTION 3.0 - SERVICE AREAS

3.1 Exchange Service Areas

Local exchange services are provided, subject to availability of facilities and equipment, in areas currently served by the following Incumbent LECs:

- 1) Qwest.

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LOCAL EXCHANGE SERVICES TARIFF

SECTION 4.0 - SERVICE CHARGES AND SURCHARGES

4.1 Service Order and Change Charges

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

4.1.1 Service Order Charges

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

Secondary Line 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.

Service Order Charge - applies to connection of new lines and to service orders associated with Customer requests for change in service, moves and the addition of services, including calling features.

4.1.2 Rates

	<u>Business</u>	<u>Residential</u>
Line Connection Charge		
Primary Line	TBD	TBD
Secondary Line	TBD	TBD
Service Order Charge		
Moves/Adds/Changes	TBD	TBD

LOCAL EXCHANGE SERVICES TARIFF

SECTION 4.0 - SERVICE CHARGES AND SURCHARGES, CONT'D.

4.2 Restoral Charge

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.

	<u>Residence</u>	<u>Business</u>
Restoration after temporary denial, but prior to completion of order to discontinue service	\$20.00	\$20.00

LOCAL EXCHANGE SERVICES TARIFF

SECTION 4.0 - SERVICE CHARGES AND SURCHARGES, CONT'D.

4.4 Public Telephone Surcharge

Does not apply in Idaho

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LOCAL EXCHANGE SERVICES TARIFF

SECTION 4.0 - SERVICE CHARGES AND SURCHARGES, CONT'D.**4.5 Carrier Presubscription****4.5.1 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.

4.5.2 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 select 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 Customers' 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.

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LOCAL EXCHANGE SERVICES TARIFF

SECTION 4.0 - SERVICE CHARGES AND SURCHARGES, CONT'D.**4.5 Carrier Presubscription, Cont'd.****4.5.3 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 4.5.5 below:

4.5.4 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 4.5.5 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.

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LOCAL EXCHANGE SERVICES TARIFF

SECTION 4.0 - SERVICE CHARGES AND SURCHARGES, CONT'D.

4.5 Carrier Presubscription, Cont'd.

4.5.5 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 \$5.00

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LOCAL EXCHANGE SERVICES TARIFF

SECTION 5.0 – LOCAL EXCHANGE SERVICE

5.1 General

5.1.1 Call Timing for Usage Sensitive Services

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:

- 5.1.1 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.
- 5.1.2 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).
- 5.1.3 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.
- 5.1.4 Calls originating in one time period and terminating in another will be billed in proportion to the rates in effect during different segments of the call.
- 5.1.5 All times refer to local time.

5.1.2 Calculation of Distance

The Company does not offer services rated by distance.

5.1.3 Time of Day

The Company does not offer services rated by time of day.

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LOCAL EXCHANGE SERVICES TARIFF

SECTION 5.0 – LOCAL EXCHANGE SERVICE, CONT'D.**5.2 Flat Rate Local Exchange Service**

Flat Rate Local Exchange Service provides a Customer with a single, analog, voice-grade telephonic communications channel that can be used to place or receive one call at a time. Flat Rate Local Exchange Service lines are provided for the connection of Customer-provided wiring, telephone, facsimile machines or other station equipment. Local exchange service lines and trunks are provided on a single party (individual) basis only. No multi-party lines are provided.

Recurring charges for Flat Rate Local Exchange Service are billed monthly in advance. Non-recurring charges for installation or rearrangement of service are billed on the next month's bill immediately following work performed by the Company.

Flat Rate Local Exchange Service includes unlimited local exchange calling per month.

	<u>Business</u>	<u>Residentia</u>
Monthly Rate, per line:	TBD	TBD

LOCAL EXCHANGE SERVICES TARIFF

SECTION 6.0 – SUPPLEMENTAL SERVICES

6.1 Custom Calling Features

The features in this section are made available to residential and business Customers. All features are provided subject to availability. Features may not be available with all classes of service. Transmission levels may not be sufficient in all cases.

6.1.1 Feature Descriptions

Call Forward– Automatically routes incoming calls to a predetermined telephone number.

Call Waiting – Signals the Customer with a burst of tone to indicate that another call is waiting. The second call can either be answered by flashing the switchhook or hanging up the phone and being rung back by the caller.

Call Waiting ID - Includes all the features of Call Waiting and additionally provides for the display of the second caller's name and telephone number on Caller ID compatible Customer premises equipment.

Three-Way Calling – Allows the Customer to add a third party to an existing conversation.

Speed Calling 8– Allows the Customer to dial an abbreviated code to originate a call to any of 8 programmed telephone numbers.

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LOCAL EXCHANGE SERVICES TARIFF

SECTION 6.0 – SUPPLEMENTAL SERVICES, CONT'D.

6.1 Custom Calling Features, Cont'd.

6.1.2 Description of Features, Cont'd.

Auto Call Back (*69) – Automatically redials the last incoming call.

Auto Redial – Automatically redials a busy number for up to 30 minutes until line is available.

Caller ID with Name – Provides for the display of the calling party name and telephone number on Caller ID compatible Customer premises equipment.

Distinctive Ring - Allows Customers to designate up to two additional telephone numbers from which incoming calls will have a distinctive ring.

Anonymous Call Rejection - Allows a customer to reject calls from callers who have activated the Selective Blocking feature in order to prevent the display of their telephone name/number.

Caller Originating Trace – Allows the Customer to dial a Call Trace activation code to initiate a trace of the last incoming call without obtaining prior legal authorization or assistance from the Company. The results of a completed trace will be recorded in the Central Office and will be made available only to law enforcement agencies, as directed by the Customers.

LOCAL EXCHANGE SERVICES TARIFF

SECTION 6.0 – SUPPLEMENTAL SERVICES, CONT'D.

6.1 Custom Calling Features, Cont'd.

6.1.3 Rates and Charges

A. Features Offered on Monthly Basis

The following optional calling features are offered to Customers on a monthly basis. Customers are allowed unlimited use of each feature. No usage sensitive charges apply. Multiline Customers must order the appropriate number of features based on the number of lines which will have access to the feature.

Custom Calling Feature	Monthly	
	Residence	Business
Call Forward	TBD	TBD
Call Waiting	TBD	TBD
Call Waiting ID	TBD	TBD
Three-Way Calling	TBD	TBD
Speed Calling 8	TBD	TBD
Auto Call Back (*69)	TBD	TBD
Auto Redial	TBD	TBD
Caller ID with Name	TBD	TBD
Distinctive Ring 1	TBD	TBD
Priority Call	TBD	TBD
Anonymous Call Rejection	TBD	TBD

LOCAL EXCHANGE SERVICES TARIFF

SECTION 6.0 – SUPPLEMENTAL SERVICES, CONT'D.

6.1 Custom Calling Features, Cont'd.

6.1.3 Rates and Charges, Cont'd.

B. Features Offered on a Usage Sensitive Basis

The following features are available to all local exchange Customers where facilities and services permit. Customers may utilize each feature by dialing the appropriate access code. The Customer will be billed a per use charge each time the feature is used by the Customer. Customers may choose to subscribe to these features on a monthly basis to obtain unlimited use of these features for a fixed monthly charge.

Custom Calling Feature	Per Use	
	Residence	Business
3-Way Calling	TBD	TBD
Auto Redial	TBD	TBD
Auto Call Back (*69)	TBD	TBD
Call Trace	TBD	TBD
Caller ID Blocking	TBD	TBD

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LOCAL EXCHANGE SERVICES TARIFF

SECTION 6.0 – SUPPLEMENTAL SERVICES, CONT'D.**6.2 Directory Assistance Services****6.2.1 Directory Assistance****A. General**

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

B. Regulations

There are no call allowances for Directory Assistance Services. A Directory Assistance Charge applies for each call to Directory Assistance for telephone number(s), area code(s), and/or general information requested from the Directory Assistance operator except as follows:

- a) Calls from coin telephones, including COCOTS (Customer Owned Coin Operated Telephone Sets).
- b) Requests in which the Directory Assistance operator provides an incorrect number. The Customer must inform the Company of the error in order to receive credit.
- c) Customer experiences poor transmission or is cut off during the call.
- d) Customers will be provided with a maximum of two (2) telephone numbers for each call to Directory Assistance.

LOCAL EXCHANGE SERVICES TARIFF

SECTION 6.0 – SUPPLEMENTAL SERVICES, CONT'D.

6.2 Directory Assistance Services, Cont'd.

6.2.1 Directory Assistance, Cont'd.

C. Rates

Per Call to Directory Assistance: TBD

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 LOCAL EXCHANGE SERVICES TARIFF

SECTION 6.0 – SUPPLEMENTAL SERVICES, CONT'D.**6.3 Local Operator Service**

Local calls may be completed or billed with the live or mechanical assistance by the Company's operator center. Calls may be billed collect to the called party, to an authorized 3rd party number, to the originating line, or to a valid authorized calling card. Local calls may be placed on a station to station basis or to a specified party (see Person to Person), or designated alternate. 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:

6.3.1 RatesUsage Rates

Usage charges will be billed at the rate in effect for the presubscribed service plan purchased by the Customer. See Section 5 of this tariff.

Per Call Service Charges

Calling Card - Automated	TBD
Calling Card - Operator Dialed	TBD
Billed to Third Number	TBD
Collect	TBD
Person-to-Person	TBD
Operator Assistance	TBD

LOCAL EXCHANGE SERVICES TARIFF

SECTION 6.0 – SUPPLEMENTAL SERVICES, CONT'D.

6.4 Busy Line Verification and Emergency 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. Emergency Interruption is only permitted in cases where the calling party indicates an emergency exists and requests interruption.

If the Customer has the operator interrupt a call, both the Busy Line Verification and the Emergency Interrupt charge will apply.

No charge will apply when the calling party advises that the call is to or from an official public emergency agency. Busy Verification and Emergency Interrupt Service is furnished where and to the extent that facilities permit.

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.

Busy Line Verification:	TBD
Busy Line Interrupt	TBD

LOCAL EXCHANGE SERVICES TARIFF

SECTION 6.0 – SUPPLEMENTAL SERVICES, CONT'D.

6.5 Directory Listing Service

6.5.1 Directory Listing Definitions

Primary Listing - One listing, termed the primary listing, is included with each Customer's service with the primary line of a line hunting group and with each Joint User service.

Non-Listed Number (Private Directory Service) - A Non-Listed Number will be furnished at the Customer's request, providing for the omission or deletion of the Customer's listing from the telephone directory. Such listings will be carried in the Company's directory assistance and other records and will be given to any calling party.

Non-Published Number (Semi-Private Directory Service) - A Non-Published Number will be furnished at the Customer's request. A Non-Published Number is not listed in the telephone Company's directories, or on directory assistance records. Listing information (name, address and number) on a Non-Published Number is not available to the general public.

Additional Listings - At a charge, additional listings may be included in the alphabetical directory and on directory assistance records, or appear on directory assistance records only. The monthly rate for additional listings apply when the listings appear in Directory Assistance records in accordance with the date requested by the Customer.

LOCAL EXCHANGE SERVICES TARIFF

SECTION 6.0 – SUPPLEMENTAL SERVICES, CONT'D.

6.5 Directory Listing Service, Cont'd.

6.5.2 Rates

	Monthly Recurring Charge	
	<u>Residence</u>	<u>Business</u>
Primary Listing	\$0.00	\$0.00
Additional Listings	TBD	TBD
Non-Listed Number, per account	TBD	TBD
Non-Published Number, per account	TBD	TBD

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NET TALK.COM, INC.

TELECOMMUNICATIONS PRICE LIST

IDAHO PUBLIC UTILITIES COMMISSION

This Price List contains the rates, terms and conditions applicable to the furnishing of interexchange telecommunications services provided by NET TALK.COM, INC., within the State of Idaho.

Registered Agent in Iowa:

Incorp Services, Inc.
921 S.Orchard St. G
Boise, ID 83705

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Effective:

CHECK SHEET

Pages, 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 Price List and are currently in effect as of the date on the bottom of this page.

PAGE	REVISION		PAGE	REVISION	
1	Original	*	22	Original	*
2	Original	*	23	Original	*
3	Original	*	24	Original	*
4	Original	*	25	Original	*
5	Original	*	26	Original	*
6	Original	*	27	Original	*
7	Original	*	28	Original	*
8	Original	*	29	Original	*
9	Original	*			
10	Original	*			
11	Original	*			
12	Original	*			
13	Original	*			
14	Original	*			
15	Original	*			
16	Original	*			
17	Original	*			
18	Original	*			
19	Original	*			
20	Original	*			
21	Original	*			

* - indicates those pages included with this filing

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SYMBOLS

The following are the only symbols used for the purposes indicated below:

- (C)** - Changed regulation.
- (D)** - Delete or discontinue.
- (I)** - Change Resulting in an increase to a Customer's bill.
- (M)** - Moved from another Price List location.
- (N)** - New.
- (R)** - Change resulting in a reduction to a Customer's bill.
- (T)** - Change in text or regulation.

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PRICE LIST 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 Price List. 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 Commission. For example, the 4th revised Page 14 cancels the 3rd revised Page 14. Because of various suspension periods, deferrals, etc., the most current page number on file with the Commission is not always the Price List page in effect. Consult the Check Sheet 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 Sheets - When a Price List filing is made with the Commission, an updated Check Sheet accompanies the Price List filing. The Check Sheet lists the pages contained in the Price List, with a cross reference to the current revision number. When new pages are added, the Check Sheet 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. remain the same, just revised revision levels on some pages.) The Price List user should refer to the latest Check Sheet to find out if a particular page is the most current on file with the Commission.

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APPLICATION OF PRICE LIST

This Price List contains the regulations and rates applicable to the furnishing of intrastate resale common carrier communications service by NET TALK.COM, INC. within the State of Idaho.

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SERVICE AREA MAP

NET TALK.COM, INC. will provide intrastate service throughout the State of Idaho.

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SECTION 1 - TERMS AND ABBREVIATIONS

Authorization Code - A pre-defined series of numbers to be dialed by the Customer or End User upon access to the Company's system to notify the caller and validate the caller's authorization to use the services provided. The Customer is responsible for charges incurred through the use of his or her assigned Authorization Code.

Authorized User - A person, firm, partnership, corporation or other entity who is authorized by the Customer to be connected to and utilize the Carrier's services under the terms and regulations of this Price List.

Commission - Refers to the Idaho Public Utilities Commission

Company or Carrier - NET TALK.COM, INC. unless otherwise clearly indicated by the context.

Customer - A person, firm, partnership, corporation or other entity which arranges for the Carrier to provide, discontinue or rearrange telecommunications services on behalf of itself or others; uses the Carrier's telecommunications services; and is responsible for payment of charges, all under the provisions and terms of this Price List.

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SECTION 1 - TERMS AND ABBREVIATIONS, (CONT'D.)

End User - Any person, firm, corporation, partnership or other entity which uses the services of the Company under the provisions and regulations of this Price List. The End User is responsible for payment unless the charges for the services utilized are accepted and paid by another Customer.

Equal Access - Where the local exchange company central office provides interconnection to interexchange carriers with Feature Group D circuits. In such end offices, Customers can presubscribe their telephone line(s) to their preferred interexchange carrier.

LATA - Local Area of Transport and Access.

LEC - Local Exchange Company.

Personal Identification Number (PIN) - See Authorization Code.

Switched Access Origination/Termination - Where access between the Customer and the interexchange carrier is provided on local exchange company Feature Group circuits and the connection to the Customer is a LEC-provided business or residential access line. The cost of switched Feature Group access is billed to the interexchange carrier.

NET TALK - Used throughout this Price List to refer to NET TALK.COM, INC..

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SECTION 2 - RULES AND REGULATIONS

2.1 Undertaking of Net Talk

Nationwide Pro Tel's services and facilities are furnished for communications originating throughout the State of Idaho under terms of this Price List.

Nationwide Pro Tel installs, operates, and maintains the communications services provided herein under in accordance with the terms and conditions set forth under this rate sheet. Nationwide Pro Tel may act as the Customer's agent for ordering access connection facilities provided by other entities, when authorized by the Customer, to allow connection of a Customer's location to the Nationwide Pro Tel network. The Customer shall be responsible for all charges due for such service arrangement.

The Company's services are provided on a monthly basis, unless otherwise stated in this Price List. Services are available twenty-four (24) hours per day, seven (7) days per week.

2.2 Use

2.2.1 Services provided under this Price List may be used by the Customer for any lawful telecommunications purpose for which the service is technically suited.

2.2.2 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.

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

2.2.4 A Customer 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 Price List. 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 Price List.

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SECTION 2 - RULES AND REGULATIONS, (CONT'D.)

2.3 Limitations

- 2.3.1** The Company reserves the right to discontinue service when necessitated by conditions beyond its control, or when the Customer is using the service in violation of the provisions of this Price List, or in violation of the law.
- 2.3.2** Service is offered subject to the availability of the necessary facilities and equipment, or both facilities and equipment, and subject to the provisions of this Price List.
- 2.3.3** The Company does not undertake to transmit messages, but offers the use of its facilities when available, and will not be liable for errors in transmission or for failure to establish connections.
- 2.3.4** Service may be limited or discontinued by the Company, without notice to the Customer, by blocking traffic to certain countries, cities, or NXX exchanges when the Company deems it necessary to take such action to prevent unlawful use of its service. Service will be restored as soon as it can be provided without undue risk.
- 2.3.5** 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.
- 2.3.6** To the extent that any conflict arises between the terms and conditions of a service agreement or other contract and the terms and conditions of this Price List, the Price List shall prevail.
- 2.3.7** Title to all equipment provided by the Company under this Price List remains with the Company.
- 2.3.8** 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.

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SECTION 2 - RULES AND REGULATIONS, (CONT'D.)

2.4 Assignment and Transfer

- 2.4.1** All facilities provided under this Price List are directly or indirectly controlled by Net Talk Communications Corp. and neither the Customer nor Subscriber may transfer or assign the use of service or facilities without the express written consent of the Company. All regulations and conditions contained in this Price List shall apply to all such permitted assignees or transferees, as well as all conditions of service. Such transfer or assignment, when permitted, shall only apply where there is no interruption of the use or location of the service or facilities.
- 2.4.2** Customer may request Carrier to assign one or more sub-accounts for billing purposes, and to direct sub-account invoices to Customer's affiliates or other designated entities for payment. Such requests shall not affect the liability of the Customer, who shall remain solely liable to the Company for payment of all invoices for service requested and obtained by Customer, whether invoiced by the Company to the Customer, the Customer's affiliates, or other designated entities.

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SECTION 2 - RULES AND REGULATIONS, (CONT'D.)

2.5 Liability of the Company

- 2.5.1** NET TALK.COM, INC.'s liability for damages arising out of mistakes, interruptions, omissions, delays, errors, or defects in transmission which occur in the course of furnishing service or facilities, in no event shall exceed \$100.00 or an amount equivalent to the proportionate charge to the Customer, whichever is less, for the period during which the faults in transmission occur. Except as set forth above, the Company shall not be liable for any direct, indirect, consequential, special, actual, punitive or any other damages, or business interruption, or for any lost profits of any kind or nature whatsoever arising out of any defects or any other cause. In the event of an interruption in service or any defect in the service whatsoever, neither the Company nor any affiliated or unaffiliated third party provider or operator of facilities employed in the provision of the service shall be liable for any direct, indirect, consequential, special, actual, punitive or any other damages, or for any lost profits of any kind or nature whatsoever. Moreover, any such mistakes, omissions, interruptions, delays, errors, or defects in transmission or service, which are caused or contributed to by the negligence or willful act of the Customer, or Authorized User, or joint user, or which arise from the use of Customer provided facilities or equipment shall not result in the imposition of any liability whatsoever upon the Company.
- 2.5.2** The Company shall not be liable for any claim or loss, expense or damage (including indirect, special or consequential damage), for any interruption, delay, error, omission, or defect in any service, facility or transmission provided under this Price List, if caused by any person or entity other than the Company, by any malfunction of any service or facility provided by any other carrier, by an Act of God, fire, war, civil disturbance, or act of government, or by any other cause beyond the Company's direct control.

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SECTION 2 - RULES AND REGULATIONS, (CONT'D.)

2.5 Liability of the Company, (Cont'd.)

- 2.5.3** Indemnification - The Company's liability, if any, for its gross negligence or willful misconduct is not limited by this Price List. With respect to any other claim or suit by a Customer or by any others, the Customer indemnifies and saves harmless the Company against claims, losses or suits for injury to or death of any person, or damage to any property which arises from the use, placement or presence of the Company's equipment, facilities and associated wiring of the Customer's premises and further the Customer indemnifies and saves harmless the Company against claims for libel, slander, invasion of privacy or the infringement of copyright arising directly or indirectly from the material transmitted over the facilities of the Company or the use thereof by the Customer; against claims for infringement of patents arising from combining with or using in connection with, facilities furnished by the Company and apparatus, equipment and systems provided by the Customer; and against all other claims arising out of any act or omission of the Customer in connection with the services or facilities provided by the Company. No agents or employees of other carriers shall be deemed to be agents or employees of the Company.
- 2.5.4** Defacement of premises: No liability shall attach to the Company by reason of any defacement or damage to the Customer's premises resulting from the existence of the Company's equipment or facilities on such premises, or by the installation or removal thereof, when such defacement or damage is not the result of the negligence of the Company or its employees.
- 2.5.5** The Company is not liable for any act or omission of any other entity furnishing a portion of the service or any acts or omission of the Customer.

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SECTION 2 - RULES AND REGULATIONS, (CONT'D.)

2.5 Liability of the Company, (Cont'd.)

- 2.5.6** Service furnished by the Company may be interconnected with the services or facilities of other carriers or private systems. However, service furnished is provided solely by the Company and is not a joint undertaking with other parties.
- 2.5.7** The Company shall not be liable for any claim, loss, or refund as a result of loss or theft of Personal Identification Numbers issued for use with the Company's services.
- 2.5.8** The Company shall not be liable for any damages, including usage charges, that the Customer may incur as a result of the unauthorized use of authorization codes of communications equipment. The unauthorized use of communications equipment includes, but is not limited to, the placement of calls from the Customer's premises, and the placement of calls through equipment controlled and/or provided by the Customer that are transmitted over the company's network without the authorization of the Customer. The Customer shall be fully liable for all such usage charges.
- 2.5.9** The included Price List 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.

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Effective:

SECTION 2 - RULES AND REGULATIONS, (CONT'D.)

2.6 Customer Responsibility

2.6.1 All Customers assume general responsibilities in connection with the provisions and use of the Company's service. When facilities, equipment, and/or communication systems provided by others are connected to the Company's facilities, the Customer assumes additional responsibilities. All Customers are responsible for the following:

- A.** The Customer is responsible for placing orders for service, paying all charges for service rendered by the Company and complying with all of the Company's regulations governing the service. The Customer is also responsible for assuring that its users comply with regulations.
- B.** When placing an order for service, the Customer must provide:
 - 1. The names and addresses of the persons responsible for the payment of service charges, and
 - 2. The names, telephone numbers, and addresses of the Customer contact persons.
- C.** The Customer must pay the Company for the replacement or repair of the Company's equipment when the damage results from:
 - 1. The negligence or willful act of the Customer or user;
 - 2. Improper use of service; and
 - 3. Any use of equipment or service provided by others.
- D.** After receipt of payment for the damages, the Company will cooperate with the Customer in prosecuting a claim against any third party causing damage.

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Effective:

SECTION 2 - RULES AND REGULATIONS, (CONT'D.)

2.6 Customer Responsibility, (Cont'd.)

2.6.2 Billing and Payment For Service

A. Responsibility for Charges

The Customer is responsible for payment of all charges for services and equipment furnished to the Customer for transmission of calls via the Company. In particular and without limitation to the foregoing, the Customer is responsible for any and all cost(s) incurred as the result of:

1. any delegation of authority resulting in the use of his or her communications equipment and/or network services which result in the placement of calls via the Company;
2. any and all use of the services provided by the Company, including calls which the Customer did not individually authorize;
3. any calls placed by or through the Customer's equipment via any remote access feature(s);

Charges for installations, service connections, moves and rearrangements are payable upon demand to the Company or its authorized agent. Billing thereafter will include recurring charges and actual usage as defined in this Price List.

B. Disputed Charges

Any objections to billed charges must be reported to the Company or its billing agent in writing within twenty (20) days of the closing date printed on the invoice or statement issued to the Customer. Adjustments to Customers' account shall be made to the extent that circumstances exist which reasonably indicate that such changes are appropriate. Should the Customer be dissatisfied with the disposition of a complaint, the Customer may appeal to the Commission. Customer's may contact the Commission at the following address and telephone number: 472 West Washington, Boise, Idaho 83702, 800-432-0369.

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SECTION 2 - RULES AND REGULATIONS, (CONT'D.)

2.6 Customer Responsibility, (Cont'd.)

2.6.3 Taxes and Fees

- A.** All state and local taxes (e.g., gross receipts tax, sales tax, municipal utilities tax) are not included in the rates under this Price List, but shall be listed as separate line items on the Customer's bill.
- B.** To the extent that a municipality, other political subdivision or local agency of government, or commission imposes and collects from the Company a gross receipts tax, occupation tax, license tax, permit fee, franchise fee, or regulatory fee, such taxes and fees shall, as allowed by law, be billed pro rata to the Customer receiving service from the Company within the territorial limits of such municipality, other political subdivision or local agency of government.
- C.** Service shall not be subject to taxes for a given taxing jurisdiction if the Customer provides the Company with written verification, acceptable to the Company and to the relevant taxing jurisdiction, that the Customer has been granted a tax exemption.
- D.** The Company may adjust its rates or impose additional rates on its Customer to recover amounts it is required by governmental or quasi-governmental authorities to collect from or pay to others in support of statutory or regulatory programs.

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SECTION 2 - RULES AND REGULATIONS, (CONT'D.)

2.6 Customer Responsibility, (Cont'd.)

2.6.4 Late Payment Fees

A late payment fee of 1.5% per month will be charged on any past due balance. Any applicable late payment fees will be assessed according to the terms and conditions of the Company or its billing agent and pursuant to Idaho state law.

2.6.5 Return Check Charge

The Company will assess a return check charge of up to \$25.00, whenever a check or draft presented for payment of service is not accepted by the institution on which it is written. This charge applies each time a check is returned to the Company by a bank for insufficient funds. At the discretion of the Company, the insufficient funds check charge may be waived under appropriate circumstances (e.g., a bank error).

2.6.6 Deposits

The Company does not collect Customer deposits.

2.6.7 Advance Payments

The Company does not require advance payments for service.

2.6.8 Cancellation by Customer

Customers may cancel service verbally or in writing at any time. The Company shall hold the Customer responsible for payment of all charges, including fixed fees, surcharges, etc., which accrue up to the cancellation date. Charges may be avoided by dialing another carrier's access code. 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.

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SECTION 2 - RULES AND REGULATIONS, (CONT'D.)

2.7 Refunds or Credits for Service Outages or Interruptions

- 2.7.1** An interruption period begins when the Customer reports a service, facility or circuit to be inoperative and, if necessary, releases it for testing and repair. An interruption period ends when the service, facility or circuit is operative. Credits for service outages or interruptions are subject to the regulations listed below.
- 2.7.2** If the Customer reports a service, facility or circuit to be interrupted but declines to release it for testing and repair, or refuses access to its premises for test and repair by the Company, the service, facility or circuit is considered to be impaired but not interrupted. No credit allowances will be made for a service, facility or circuit considered by the Company to be impaired.
- 2.7.3** Credit allowances for interruption periods which are not due to the Company's testing or adjusting, to the negligence of the Customer, or to the failure of channels, equipment and/or communications systems provided by the Customer, are subject to the general liability provisions set forth in this Price List. It shall be the obligation of the Customer to notify Company immediately of any interruption in service for which a credit allowance is desired by Customer. Before giving such notice, the Customer shall ascertain that the trouble is not within his or her control, or is not in wiring or equipment, if any, furnished by Customer.
- 2.7.4** The Customer shall be responsible for the payment of service charges based upon time and materials 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.

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Effective:

SECTION 2 - RULES AND REGULATIONS, (CONT'D.)

2.7 Refunds or Credits for Service Outages or Interruptions, (Cont'd.)

2.7.5 For purposes of credit computation every month shall be considered to have seven hundred and twenty (720) hours. For services with a monthly recurring charge, no credit shall be allowed for an interruption of continuous duration of less than four (4) hours. The Customer shall be credited for an interruption of four (4) or more hours at the rate of 1/720th of the monthly charge for the services affected for each hour that the interruption continues. The formula used for computation of credits is as follows:

$$\text{Credit} = A/720 \times B$$

A = outage time in hours (must be 4 or more)

B = total monthly recurring charge for affected service.

2.7.6 For usage sensitive long distance services, credits will be limited to, a maximum, the price of the Initial Period of the individual call that was interrupted plus any per call charges or surcharges required to reconnect the caller.

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SECTION 2 - RULES AND REGULATIONS, (CONT'D.)

2.8 Cancellation or Termination of Service by Customer

2.8.1 Customers of presubscribed long distance services may cancel service at any time by providing NET TALK.COM, INC. with written or verbal notification. The Company shall hold the Customer responsible for payment of all bills for service furnished until the cancellation date specified by the Customer or until the date that the cancellation notice is received, whichever is later.

2.9 Cancellation or Termination of Service by Company

2.9.1 For nonpayment: The Company may terminate service to a Customer or Subscriber for nonpayment of undisputed charges upon five (5) days written notice to the Customer or Subscriber without incurring any liability for damages due to loss of telephone service to the Customer or Subscriber.

2.9.2 NET TALK.COM, INC. may refuse or discontinue service under the following conditions provided that, unless otherwise stated, the Customer shall be given five (5) days notice to comply with any rule or remedy any deficiency:

- A.** For non-compliance with or violation of any State, Municipal, or Federal law, ordinance or regulation pertaining to telephone service.
- B.** For use of telephone service for any purpose other than that described in the application.
- C.** For neglect or refusal to provide reasonable access to Net Talk or its agents for the purpose of inspection and maintenance of equipment owned by NET TALK.COM, INC. or its agents.
- D.** For noncompliance with or violation of Commission regulation or Net Talk rules and regulations on file with the Commission.

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SECTION 2 - RULES AND REGULATIONS, (CONT'D.)

2.9 Cancellation or Termination of Service by Company, (Cont'd.)

2.9.2 Continued

- E.** Without notice in the event of Customer, Subscriber or Authorized User use of equipment in such a manner as to adversely affect NET TALK.COM, INC.'s equipment or service to others.
- F.** Without notice in the event of tampering with the equipment or services owned by NET TALK.COM, INC. or its agents.
- G.** Without notice in the event of unauthorized or fraudulent use of service. Whenever service is discontinued for fraudulent use of service, NET TALK.COM, INC. may, before restoring service, require the Customer or Subscriber to make, at his or her own expense, all changes in facilities or equipment necessary to eliminate illegal use and to pay an amount reasonably estimated as the loss in revenues resulting from such fraudulent use.
- H.** Without notice by reason of any order or decision of a court or other government authority having jurisdiction which prohibits Company from furnishing such services.

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SECTION 2 - RULES AND REGULATIONS, (CONT'D.)

2.10 Interconnection

Service furnished by NET TALK.COM, INC. may be connected with the services or facilities of other carriers. Such service or facilities are provided under the terms, rates and conditions of the other carrier. The Customer is responsible for all charges billed by other carriers for use in connection with NET TALK.COM, INC.'s service. Any special interface equipment or facilities necessary to achieve compatibility between carriers is the responsibility of the Customer.

2.11 Terminal Equipment

The Company's facilities and service may be used with or terminated in terminal equipment or communications systems such as a PBX, key system, single line telephone, or pay telephone. Such terminal equipment shall be furnished and maintained at the expense of the Customer. The Customer is responsible for all costs at his or her premises, including personnel, wiring, electrical power, and the like, incurred in the use of NET TALK.COM, INC.'s service. When such terminal equipment is used, the equipment shall comply with the generally accepted minimum protective criteria standards of the telecommunications industry.

2.12 Inspection, Testing and Adjustment

Upon reasonable notice, the facilities or equipment provided by the Company shall be made available to the Company for such tests and adjustments as may be necessary for their maintenance in a condition satisfactory to the Company. No interruption allowance shall be granted for the time during which such tests and adjustments are made, unless such interruption exceeds twenty-four hours in length and credit for the interruption is requested by the Customer.

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SECTION 2 - RULES AND REGULATIONS, (CONT'D.)

2.13 900, 976 and 700 Numbers

The Company does not provide 900, 976 or 700 number services. Customer calls placed to these numbers are routed to the local or long distance carrier providing the service. Customers may contact their local exchange carrier or the carrier providing the service to request blocking of access to these numbers.

2.14 Other Rules

The Company may temporarily suspend service without notice to the Customer, by blocking traffic to certain cities of NXX exchanges, or by blocking calls using certain Personal Identification Numbers when the Company deems it necessary to take such action to prevent unlawful use of its service. The Company will restore service as soon as service can be provided without undue risk.

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SECTION 3 - SERVICE DESCRIPTIONS AND RATES

3.1 General

NET TALK.COM, INC. provides long distance service to Customers for communications originating and terminating throughout the State of Idaho.

3.2 Timing of Calls

The Company does not offer time sensitive calls.

3.3 Holidays

The Company does not offer rate discounts for calls placed on state of federal holidays.

3.4 Rate Periods

The Company does not rate calls based on time-of-day.

3.5 Calculation of Distance

The Company does not rate calls based on distance.

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SECTION 3 - SERVICE DESCRIPTIONS AND RATES, (CONT'D.)

3.6 Direct Dial Service

Direct Dial Service rates apply when the Customer dials the telephone number without the assistance of an operator and the call is billed to the calling number. Usage is billed in one (1) minute increments with a one (1) minute minimum period.

Per Minute Usage Rate All Times of Day	\$0.25
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SECTION 3 - SERVICE DESCRIPTIONS AND RATES, (CONT'D.)

3.7 Public Telephone Surcharge

Does not apply in Idaho

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SECTION 4 - PROMOTIONS

4.1 Demonstration of Service

From time to time the Company may demonstrate service for potential Customers by providing free use of its network on a limited basis for a period of time, not to exceed one (1) month. Demonstration of service and the type, duration or quantity of service provided will be at the Company's discretion.

4.2 Promotions - General

From time to time, the Carrier may provide promotional offerings to introduce a current or potential Subscriber to a service not being used by the subscriber. These offerings may be limited to certain dates, times or locations and may waive or reduce recurring or non-recurring charges. The Commission will be notified of all promotions.