INTEREXCHANGE TELECOMMUNICATIONS TARIFF

This tariff, Idaho Tariff No. 3, issued by ACN Communication Services, LLC
replaces in its entirety
Idaho Tariff No. 1 issued by ACN Communication Services, Inc.

ACN Communication Services, LLC

TELECOMMUNICATIONS TARIFF

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This Tariff contains the rates, terms and conditions applicable to the furnishing of interexchange telecommunications services provided by ACN Communication Services, LLC within the State of Idaho.

Idaho Public Utilities Commission
Office of the Secretary
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September 6, 2015
Boise, Idaho

INTEREXCHANGE TELECOMMUNICATIONS TARIFF

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 tariff and are currently in effect as of the date on the bottom of this page.

PAGE	REVISION LEVEL		PAGE	REVISION LEVEL	
Title	Original	*	25	Original	*
1	Original	*	26	Original	*
2	Original	*	27	Original	*
3	Original	*	28	Original	*
4	Original	*	29	Original	*
5	Original	*	30	Original	*
6	Original	*	31	Original	*
7	Original	*	32	Original	*
8	Original	*	33	Original	*
9	Original	*	34	Original	*
10	Original	*	35	Original	*
11	Original	*	36	Original	*
12	Original	*			
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14	Original	*			
15	Original	*			
16	Original	*			
17	Original	*			
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24	Original	*			

* included in 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 tariff location.

N New

R Change resulting in a reduction to a Customer's bill.

T Change in text or regulation.

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TARIFF FORMAT

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

B. Page Revision Numbers - Revision numbers also appear in the upper right corner of each page. These numbers are used to determine the most current page version on file with the 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 tariff 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 tariff filing is made with the Commission, an updated Check Sheet accompanies the tariff filing. The Check Sheet lists the pages contained in the tariff, 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 tariff user should refer to the latest Check Sheet to find out if a particular page is the most current on file with the Commission.

APPLICATION OF TARIFF

This tariff contains the regulations and rates applicable to the furnishing of intrastate resale common carrier communications service by ACN Communication Services, LLC within the State of Idaho.

SERVICE AREA MAP

ACN Communication Services, LLC will provide intrastate service throughout the State of Idaho.

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SECTION 1 - TERMS AND ABBREVIATIONS

ACN - Used throughout this tariff to refer to ACN Communication Services, LLC

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 tariff.

Commission - Refers to the Idaho Public Utilities Commission

Company or Carrier - ACN Communication Services, LLC 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 tariff.

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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 tariff. 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.

V & H Coordinates - Geographic points which define the originating and terminating points of a call in mathematical terms so that the airline mileage of the call may be determined. Call mileage may be used for the purpose of rating calls.

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SECTION 2 - RULES AND REGULATIONS

2.1 Undertaking of ACN Communication Services, LLC

The Company provides long distance message telecommunications service to Customers for their direct transmission of voice, data and other types of telecommunications.

Communications originate when the Customer accesses the Company directly or through the facilities of another carrier via one or more access lines, equal access or on a dial-up basis. The Company may act as the Customer's agent for ordering access connection facilities provided by other carriers or entities when authorized by the Customer, to allow connection of a Customer's location to the Company's network. The Customer shall be responsible for all charges due for such service arrangements.

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

2.2 Use

2.2.1 Services provided under this tariff 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 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.

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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 tariff, 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 tariff.

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 tariff, the tariff shall prevail.

2.3.7 Title to all equipment provided by the Company under this tariff remains with the Company.

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

2.4 Assignment and Transfer

2.4.1 All facilities provided under this tariff are directly or indirectly controlled by ACN 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 tariff 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 ACN'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 tariff, 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.

2.5.3 Indemnification - The Company's liability, if any, for its gross negligence or willful misconduct is not limited by this tariff. 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.

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

2.5 Liability of the Company (Cont'd.)

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.

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 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.)

2.6 Customer Responsibility

2.6.1 General

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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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 tariff.

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 tariff, 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 $5.50 or 2% per month, whichever is greater, will be charged on any past due balance. If an attorney or collection agency is required to collect any amounts due, the Customer shall pay the Company's reasonable costs. 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

Customers will be charged $20.00 for all checks issued to the Company which are returned due to 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.

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

2.6 Customer Responsibility (Cont'd.)

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.

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 tariff. 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.

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:

Credit ' A/720 x 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 ACN 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 ACN 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 ACN or its agents for the purpose of inspection and maintenance of equipment owned by ACN or its agents.

D. For noncompliance with or violation of Commission regulation or ACN's 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 (Cont'd.)

E. Without notice in the event of Customer, Subscriber or Authorized User use of equipment in such a manner as to adversely affect ACN's equipment or service to others.

F. Without notice in the event of tampering with the equipment or services owned by ACN 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, ACN 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 ACN 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 ACN'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 ACN'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.

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.

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

2.14 Toll Free Services

2.14.1 The Company will make every effort to reserve toll free (i.e., A800/888") vanity numbers for Customers, but makes no guarantee or warranty that the requested number(s) will be available.

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

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

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

2.15 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

ACN provides direct dialed outbound, inbound and access to directory assistance for communications originating and terminating within the state. The Company's services are available twenty-four hours per day, seven days a week. Intrastate service is offered in conjunction with interstate service.[1]

Customers are charged individually for each call placed through the Company's network. Charges may vary by service offering, mileage band, class of call, time of day, day of week and/or call duration. Customers are billed based on their use of ACN's services and network.

[1] *Effective December 22, 2011, toll services are available only to Customers who subscribe to ACN's local service.*

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

3.2 Timing of Calls

Billing for calls placed over the ACN network is based in part on the duration of the call as follows, unless otherwise specified in this tariff:

3.2.1 Timing of each call begins when the called station is answered (i.e. when two way communications are established.) Answer detection is based on standard industry answer detection methods, including hardware and software answer detection.

3.2.2 Chargeable time for calls ends when one of the parties disconnects from the call.

3.2.3 The initial and additional billing increments are stated in the description of each service.

3.2.4 The Company will not knowingly bill for unanswered calls. When a Customer indicates that he/she was billed for an incomplete call, ACN will reasonably issue credit for the call.

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

3.3 Rate Periods

The Company does not offer time-of-day discounts.

3.4 Calculation of Distance

The Company does not offer mileage-sensitive services.

3.5 Holidays

The Company does not offer Holiday discounts.

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

3.6 Public Telephone Surcharge

In order to recover the Company's expenses to comply with the FCC's pay telephone compensation plan effective on October 7, 1997 (FCC 97-371), an undiscountable per call charge is applicable to all interstate, intrastate and international calls that originate from any domestic pay telephone used to access the Company's services. This surcharge, which is in addition to standard tariffed usage charges and any applicable service charges and surcharges associated with the Company's service, applies for the use of the instrument used to access The Company service and is unrelated to the Company service accessed from the pay telephone.

Pay telephones include coin-operated and coinless phones owned by local telephone companies, independent companies and other interexchange carriers. The Public Pay Telephone Surcharge applies to the initial completed call and any reoriginated call (i.e., using the A#@ symbol).

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

The Public Pay Telephone Surcharge does not apply to calls placed from pay telephones at which the Customer pays for service by inserting coins during the progress of the call.

Rate per Call: $0.43

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

3.7 Outbound Services

Outbound Service is the direct dialing of a destination telephone number from the Customer's telephone lines automatically presubscribed to the Company. Calls are completed by dialing 1+ the destination telephone number. Unless otherwise indicated, calls are billed in sixty (60) second increments after an initial period, for billing purposes, of sixty (60) seconds. Rates are not mileage nor time-of-day sensitive. Intrastate service is an add-on to interstate service.

3.7.1 Plan 1

A. Plan 1 - Residential

Plan 1 - Residential is available to residential Customers who have chosen the Company's interstate Residential 4.9***, Residential 8.9* or Residential Choice 30*** plans. ACN Subscriber to Subscriber Calling is included with Residential Plans. For a full description of ACN Subscriber to Subscriber Calling, please see Section 3.7.3.

B. Plan 1 - Business

Plan 1 - Business is available to business Customers who have chosen the Company's interstate Commercial 5.9 Plan** for outbound calling from lines presubscribed to the Company. Commercial 5.9 Plan calls are billed in six (6) second increments, after an initial period, for billing purposes, of sixty (60) seconds.

C. Plan 1 Rates

	InterLATA	IntraLATA
Rate Per Minute:		
Residential 4.9 Plan:	$0.08	$0.08
Residential 8.9 Plan:	$0.15	$0.15
Residential Choice 30 Plan:	$0.15	$0.15
Commercial 5.9 Plan:	$0.15	$0.15

* *Residential 8.9 interstate service not available to new customers since August 10, 2002.*
** *Service available to existing Customers only effective June 16, 2003.*
*** *Residential 4.9 and Residential Choice 30 plans are not available to new Customers effective March 31, 2004.*

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

3.7 Outbound Services (Cont'd.)

3.7.2 Small Business Solutions Plans[1]

Small Business Solutions is targeted primarily at business Customers for outbound calling from lines presubscribed to the Company. Calls are billed in six (6) second increments after an initial period, for billing purposes, of thirty (30) seconds. Each Small Business Solutions Plan is based on a Minimum Monthly Usage commitment of combined interstate and intrastate usage. If the Customer's usage does not meet or exceed the Minimum Monthly Usage commitment, the Customer will be charged a make up to the Minimum Monthly Usage commitment for their specific plan.

Minimum Monthly Usage Commitment	Rate Per Minute
$10.00	$0.1450
$100.00	$0.1450
$500.00	$0.1450

3.7.3 ACN Subscriber to Subscriber Calling

Subscriber to Subscriber Calling allows ACN Residential toll service Customers to call other ACN Residential toll service Customers without incurring per call usage charges. Customers are not required to identify Customers in their calling circle. Such identification will be handled by the Company's network. Subscriber to Subscriber Calling applies to both intrastate and interstate calling. There is no limit to the number of minutes included in this calling program.

[1] *Effective December 22, 2011, Small Business Solutions Plans are available to existing Customers only.*

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

3.8 Toll Free Services[1]

Toll Free Service is an inbound telecommunications service which permits calls to be completed to the Customer's location without charge to the calling party.

3.8.1 Residential Toll Free Service

Access to the service is gained by dialing a ten-digit toll-free number and PIN which terminates at the Customer's location. This service permits the Customer to receive incoming calls from all locations within the state of Idaho. Toll Free Services originate via normal shared use facilities and are terminated via the Customer's local exchange service line. Utilization of the PIN number results in the call being routed to a specific termination point.

3.8.2 Commercial Toll Free Service

Access to the service is gained by dialing a ten-digit toll-free number which terminates at the Customer's location. This service permits the Customer to receive incoming calls from all locations within the state of Idaho. Toll Free Services originate via normal shared use facilities and are terminated via the Customer's local exchange service line.

The Company will reserve such numbers on a first-come first-served basis. All requests for Toll Free Service number reservations must be written, dated and signed by the Customer. The Company does not guarantee the availability of numbers until assigned. The requested Inbound Service telephone numbers, if available, will be reserved for and furnished to the Customer.

If a Customer who has received a Toll Service number does not subscribe to Toll Free Service within thirty (30) days, the Company reserves the right to re-assign the number to another Customer.

Rates are not mileage or time-of-day sensitive. Calls are billed in six (6) second increments after a minimum call duration for billing purposes of sixty (60) seconds.

3.8.3 Rates

		InterLATA	IntraLATA
A.	**Residential Toll Free**	$0.10	$0.10
B.	**Commercial Toll Free**	$0.15	$0.15

[1] *Effective December22, 2011, Toll Free Services are available to existing Customers and ACN local exchange service Customers only.*

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

3.9 [Reserved for Future Use]

3.10 Directory Assistance

Directory Assistance is available to ACN Customers. Directory Assistance charge applies to each call to the Directory Assistance Bureau. Up to two requests may be made on each call to Directory Assistance. The Directory Assistance charge applies to each call regardless of whether the Directory Assistance Bureau is able to furnish the requested telephone number.

Per Call Charge:	$1.25

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

3.11 Business Connect Service[1]

Business Connect Service is a service consisting of switched and dedicated inbound and outbound services. Intrastate service is available only as an add on to interstate service.

3.11.1 Services

A. Switched Inbound and Outbound Service

Outbound Service is the direct dialing of a destination telephone number from the Customer's telephone lines automatically presubscribed to the Company. Calls are completed by dialing 1+ the destination telephone number.

Switched Inbound Service allows for incoming calls over a toll-free number that terminates to a Customer-provided switched access line. Call charges are billed to the Subscriber rather than to the originating caller. Vanity toll free numbers are not available.

Intrastate calls are billed in six (6) second increments with a six (6) second minimum billing period. Rates are not mileage nor time-of-day sensitive.

B. Dedicated Inbound and Outbound Service

Service is available via DS1 or DS3. Inbound service is the usage of a standard toll free telephone number (prefixes: 800, 888, 877) that terminates to a dedicated facility. Vanity toll free numbers are not available.

Intrastate calls are billed in six (6) second increments with a six (6) second minimum billing period. Rates are not mileage nor time-of-day sensitive.

[1] *Effective December 22, 2011, Business Connect Service is available to existing Customers only.*

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

3.11 Business Connect Service[1] (Cont'd.)

3.11.2 Rates

A. Switched Rates

Inbound and Outbound Intrastate Per Minute Rates

IntraLATA:	$0.1400*
InterLATA:	$0.1400

B. Dedicated Rates

Inbound and Outbound Intrastate Per Minute Rates

IntraLATA:	$0.0900*
InterLATA:	$0.0900

* Should the Customer's intraLATA usage exceed 25% of overall traffic for two (2) consecutive months, the intraLATA per minute rate for future usage will be $0.1500 for switched service and $0.1000 for dedicated service.

[1] *Effective December 22, 2011, Business Connect Service is available to existing Customers only.*

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

3.12 ACN Connect Home[1]

ACN Connect Home provides Residential Customers with direct dial calling and the option to obtain a toll free number. Service includes thirty (30) minutes per month of direct dial toll calling (intrastate and interstate). Toll free calls and international calls are not included in the thirty minute call allowance. ACN Connect Home includes ACN Subscriber to Subscriber Calling is included with ACN Connect Home. For a full description of ACN Subscriber to Subscriber Calling, please see Section 3, Page 29.1. Calls are billed in sixty (60) second increments with an initial billing period of sixty (60) seconds. An interstate Monthly Recurring Charge (MRC) is billed in addition to usage.

Direct Dial rate per minute:	$0.140
Toll Free rate per minute:	$0.10

[1] *Effective December 22, 2011, ACN Connect Home is available to existing Customers only.*

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

3.13 ACN Connect Plus[1]

ACN Connect Plus provides Residential Customers with direct dial calling and the option to obtain a toll free number. ACN Subscriber to Subscriber Calling is included with Residential Plans. For a full description of ACN Subscriber to Subscriber Calling, please see Section 3, Page 29.1. Calls are billed in sixty (60) second increments with an initial billing period of sixty (60) seconds. An interstate Monthly Recurring Charge (MRC) is billed in addition to usage.

Rate per minute:	$0.10
Toll Free rate per minute:	$0.10

[1] *Effective December 22, 2011, ACN Connect Plus is available to existing Customers only.*

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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.

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