
TITLE SHEET**IDAHO TELECOMMUNICATIONS TARIFF**

This tariff contains the descriptions, regulations, and rates applicable to the furnishing of service or facilities for Telecommunications Services furnished by New Horizons Communications Corp. ("New Horizon"), with principal offices at 335 Bear Hill Road, Waltham, Massachusetts 02451. This tariff applies for services furnished within the State of Idaho. This tariff is on file with the Idaho Public Utilities Commission, and copies may be inspected, during normal business hours, at the company's principal place of business.

Issued: October 11, 2006**Issued By:****Title:****Glen Nelson****VP Marketing and Business Development****Effective: October 21, 2006****Idaho Public Utilities Commission
Office of the Secretary
ACCEPTED FOR FILING
October 21, 2006
Boise, Idaho**

CONCURRING, CONNECTING OR OTHER PARTICIPATING CARRIERS

1. Concurring Carriers - None
2. Connecting Carriers - None
3. Other Participating Carriers - None

Issued: October 11, 2006

Issued By:

Title:

Glen Nelson

VP Marketing and Business Development

Effective: October 21, 2006

Idaho Public Utilities Commission
Office of the Secretary
ACCEPTED FOR FILING
October 21, 2006
Boise, Idaho

CHECK SHEET

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

<u>SHEET</u>	<u>REVISION</u>	<u>SHEET</u>	<u>REVISION</u>
1	Original	20	Original
2	Original	21	Original
3	Original	22	Original
4	Original	23	Original
5	Original	24	Original
6	Original	25	Original
7	Original	26	Original
8	Original	27	Original
9	Original	28	Original
10	Original		
11	Original		
12	Original		
13	Original		
14	Original		
15	Original		
16	Original		
17	Original		
18	Original		
19	Original		

* New or Revised Sheet

Issued: October 11, 2006

Issued By:

Title:

Glen Nelson

VP Marketing and Business Development

Effective: October 21, 2006

Idaho Public Utilities Commission
Office of the Secretary
ACCEPTED FOR FILING
October 21, 2006
Boise, Idaho

TABLE OF CONTENTS

TITLE SHEET.....1

CONCURRING, CONNECTING OR OTHER PARTICIPATING CARRIERS.....2

CHECK SHEET.....3

TABLE OF CONTENTS.....2

TARIFF FORMAT.....3

TRACKING.....4

CONTACT INFORMATION.....5

SECTION 1 - TECHNICAL TERMS AND ABBREVIATIONS.....6

SECTION 2 - RULES AND REGULATIONS.....8

SECTION 3 - DESCRIPTION OF SERVICE.....16

SECTION 4 - RATES.....22

Issued: October 11, 2006
Issued By:
Title:

Glen Nelson
VP Marketing and Business Development

Effective: October 21, 2006

Idaho Public Utilities Commission
Office of the Secretary
ACCEPTED FOR FILING
October 21, 2006
Boise, Idaho

TARIFF FORMAT

A. Sheet Numbering: Sheet numbers appear in the upper right corner of the page. Sheets are numbered sequentially. However, new sheets are occasionally added to the tariff. When a new sheet is added between sheets already in effect, a decimal is added. For example, a new sheet added between pages 11 and 12 would be page 11.1.

B. Sheet Revision Numbers: Revision numbers also appear in the upper right corner of each sheet where applicable. These numbers are used to indicate the most current page version on file with the Commission. For example, 4th Revised Sheet 13 cancels 3rd Revised Sheet 13. Consult the Check Sheet for the sheets 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 sheets contained in the tariff, with a cross reference to the current Revision Number. When new sheets 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 sheet if these are the only changes made to it (i.e., the format, etc. remains the same, just revised revision levels on some sheets). The tariff user should refer to the latest Check Sheet to find out if a particular sheet is the most current on Commission file.

Issued: October 11, 2006

Issued By:

Title:

Glen Nelson

VP Marketing and Business Development

Effective: October 21, 2006

Idaho Public Utilities Commission
Office of the Secretary
ACCEPTED FOR FILING
October 21, 2006
Boise, Idaho

TRACKING

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

- (C) to signify change in regulation
- (D) to signify a deletion
- (I) to signify a rate increase
- (L) to signify material relocated in the tariff
- (N) to signify a new rate or regulation
- (R) to signify a rate reduction
- (T) to signify a change in text, but no change in rate or regulation

Issued: October 11, 2006

Issued By:

Title:

Glen Nelson

VP Marketing and Business Development

Effective: October 21, 2006

Idaho Public Utilities Commission
Office of the Secretary
ACCEPTED FOR FILING
October 21, 2006
Boise, Idaho

CONTACT INFORMATION

Customer complaints, bill inquiry, new service or disconnect requests:

Shira Musher
335 Bear Hill Road
Waltham, Massachusetts 02451
(800) 520-5812
E-Mail Address: smusher@nhcgrp.com

Commission contact - tariff information:

Glen Nelson
335 Bear Hill Road
Waltham, Massachusetts 02451
(800) 520-5812
E-Mail Address: info@nhcgrp.com

Commission contact - complaints:

Glen Nelson
335 Bear Hill Road
Waltham, Massachusetts 02451
(800) 520-5812
E-Mail Address: info@nhcgrp.com

Idaho Agent: TCS Corporate Services, Inc.
6140 Corporal Lane
Boise, Idaho 83704
(888) 603-3300

Issued: October 11, 2006

Issued By:

Title:

Glen Nelson
VP Marketing and Business Development

Effective: October 21, 2006

Idaho Public Utilities Commission
Office of the Secretary
ACCEPTED FOR FILING
October 21, 2006
Boise, Idaho

SECTION 1 - TECHNICAL TERMS AND ABBREVIATIONS

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

Authorization Code - A numerical code, one or more of which may be assigned to a Customer, to enable the Company to identify the origin of the Customer so it may rate and bill the call. Automatic number identification (ANI) is used as the authorization code wherever possible.

Commission - Used throughout this tariff to mean the Idaho Public Utilities Commission.

Customer - The person, firm, corporation or other legal entity which orders the services of the Company or purchases a Company Prepaid Calling Card and/or originates prepaid calls using such cards, and is responsible for the payment of charges and for compliance with the Company's tariff regulations.

Company or New Horizon - Used throughout this tariff to mean New Horizons Communications Corp., a Delaware corporation.

Dedicated Access - The Customer gains entry to the Company's services by a direct path from the Customer's location to the Company's point of presence.

Holiday - New Year's Day, Independence Day, Labor Day, Thanksgiving Day and Christmas Day. Holidays shall be billed at the evening rate from 8 a.m. to 11 p.m. After 11 p.m., the lower night rate shall go into effect.

Prepaid Account - An inventory of Telecom Units purchased in advance by the Customer, and associated with one and only one Authorization Code as contained in a specific Prepaid Calling Card.

Prepaid Calling Card - A card issued by the Company, containing an Authorization Code which identifies a specific Prepaid Account of Telecom Units, which enables calls to be processed, account activity to be logged, and balances to be maintained, on a prepayment basis.

Issued: October 11, 2006

Issued By:

Title:

Glen Nelson

VP Marketing and Business Development

Effective: October 21, 2006

Idaho Public Utilities Commission
Office of the Secretary
ACCEPTED FOR FILING
October 21, 2006
Boise, Idaho

Resp. Org - Responsible Organization or entity identified by a Toll-Free service Customer that manages and administers records in the toll free number database and management system.

Switched Access - The Customer gains entry to the Company's services by a transmission line that is switched through the local exchange carrier to reach the Company's point of presence.

Telecom Unit - A measurement of telecommunications service equivalent to one minute of usage between any two points within the State of Idaho.

Telecommunications - The transmission, between or among points specified by the user, of information of the user's choosing, without change in the form or content of the information as sent and received.

Underlying Carrier - The telecommunications carrier whose network facilities provide the technical capability and capacity necessary for the transmission and reception of Customer telecommunications traffic.

Issued: October 11, 2006

Issued By:

Title:

Glen Nelson

VP Marketing and Business Development

Effective: October 21, 2006

Idaho Public Utilities Commission
Office of the Secretary
ACCEPTED FOR FILING
October 21, 2006
Boise, Idaho

SECTION 2 - RULES AND REGULATIONS**2.1 Undertaking of the Company**

This tariff contains the regulations and rates applicable to intrastate interexchange telecommunications services provided by the Company for telecommunications between points within the State of Idaho. Services are furnished subject to the availability of facilities and subject to the terms and conditions of this tariff in compliance with limitations set forth in the Commission's rules. The Company's services are provided on a statewide basis and are not intended to be limited geographically. The Company offers service to all those who desire to purchase service from the Company consistent with all of the provisions of this tariff. Customers interested in the Company's services shall file a service application with the Company which fully identifies the Customer, the services requested and other information requested by the Company. The Company reserves the right to examine the credit record and check the references of all applicants and Customers prior to accepting the service order. The service application shall not in itself obligate the Company to provide services. 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 a service provided by the Company. The Customer shall be responsible for all charges due for such service arrangement.

- 2.1.1 The services provided by the Company are not part of a joint undertaking with any other entity providing telecommunications channels, facilities, or services, but may involve the resale of the Message Toll Services (MTS) and Wide Area Telecommunications Services (WATS) of underlying common carriers subject to the jurisdiction of this Commission.
- 2.1.2 The rates and regulations contained in this tariff apply only to the services furnished by the Company and do not apply, unless otherwise specified, to the lines, facilities, or services provided by a local exchange telephone company or other common carriers for use in accessing the services of the Company.

Issued: October 11, 2006**Issued By:****Title:****Glen Nelson****VP Marketing and Business Development****Effective: October 21, 2006****Idaho Public Utilities Commission
Office of the Secretary
ACCEPTED FOR FILING
October 21, 2006
Boise, Idaho**

2.1.3 The Company reserves the right to limit the length of communications, to discontinue furnishing services, or limit the use of service necessitated by conditions beyond its control, including, without limitation: lack of satellite or other transmission medium capacity; the revision, alteration or repricing of the Underlying Carrier's tarified offerings; or when the use of service becomes or is in violation of the law or the provisions of this tariff.

2.2 Use of Services

2.2.1 The Company's services may be used for any lawful purpose consistent with the transmission and switching parameters of the telecommunications facilities utilized in the provision of services, subject to any limitations set forth in this Section 2.2.

2.2.2 The use of the Company's services to make calls which might reasonably be expected to frighten, abuse, torment, or harass another or in such a way as to unreasonably interfere with use by others is prohibited.

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

2.2.4 The Company's services are available for use 24 hours per day, seven days per week.

2.2.5 The Company does not transmit messages, but the services may be used for that purpose.

2.2.6 The Company's services may be denied for nonpayment of charges or for other tariff violations as set forth in Section 2.5.1 herein.

2.2.7 Customers shall not use the service provided under this tariff for any unlawful purpose.

2.2.8 The Customer is responsible for notifying the Company immediately of any unauthorized use of services.

Issued: October 11, 2006

Issued By:

Title:

Glen Nelson

VP Marketing and Business Development

Effective: October 21, 2006

Idaho Public Utilities Commission
Office of the Secretary
ACCEPTED FOR FILING
October 21, 2006
Boise, Idaho

2.3 Liability of the Company

- 2.3.1 The Company shall not be liable for any claim, loss, expense or damage for any interruption, delay, error, omission, or defect in any service, facility or transmission provided under this tariff, if caused by the Underlying Carrier, an act of God, fire, war, civil disturbance, act of government, or due to any other causes beyond the Company's control.
- 2.3.2 The Company shall not be liable for, and shall be fully indemnified and held harmless by the Customer against any claim, loss, expense, or damage for defamation, libel, slander, invasion, infringement of copyright or patent, unauthorized use of any trademark, trade name or service mark, proprietary or creative right, or any other injury to any person, property or entity arising out of the material, data or information transmitted.
- 2.3.3 No agent or employee of any other carrier or entity shall be deemed to be an agent or employee of the Company.
- 2.3.4 The Company's liability 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 shall not exceed an amount equal to the charges provided for under this tariff for the long distance call for the period during which the call was affected. No other liability in any event shall attach to the Company.
- 2.3.5 The Company shall not be liable for and shall be indemnified and saved harmless by any Customer or by any other entity from any and all loss, claims, demands, suits, or other action or any liability whatsoever, whether suffered, made, instituted, or asserted by any Customer or any other entity for any personal injury to, or death of, any person or persons, and for any loss, damage, defacement or destruction of the premises of any Customer or any other entity or any other property whether owned or controlled by the Customer or others.

Issued: October 11, 2006

Issued By:

Title:

Glen Nelson

VP Marketing and Business Development

Effective: October 21, 2006

Idaho Public Utilities Commission
Office of the Secretary
ACCEPTED FOR FILING
October 21, 2006
Boise, Idaho

-
- 2.3.6 The Company shall not be liable for any indirect, special, incidental, or consequential damages under this tariff including, but not limited to, loss of revenue or profits, for any reason whatsoever, including the breakdown of facilities associated with the service, or for any mistakes, omissions, delays, errors, or defects in transmission occurring during the course of furnishing service.
- 2.3.7 The remedies set forth herein are exclusive and in lieu of all other warranties and remedies, whether express, implied, or statutory, INCLUDING WITHOUT LIMITATION IMPLIED WARRANTIES OF MERCHANTABILITY AND FITNESS FOR A PARTICULAR PURPOSE.
- 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 clauses.

2.4 Responsibilities of the Customer

- 2.4.1 The Customer is responsible for placing any necessary orders and complying with tariff regulations. The Customer is also responsible for the payment of charges for services provided under this tariff.
- 2.4.2 The Customer is responsible for charges incurred for special construction and/or special facilities which the Customer requests and which are ordered by the Company on the Customer's behalf.
- 2.4.3 If required for the provision of the Company's services, the Customer must provide any equipment space, supporting structure, conduit and electrical power without charge to the Company.
- 2.4.4 The Customer is responsible for arranging access to its premises at times mutually agreeable to the Company and the Customer when required for Company personnel to install, repair, maintain, program, inspect or remove equipment associated with the provision of the Company's services.

Issued: October 11, 2006

Issued By:

Title:

Glen Nelson

VP Marketing and Business Development

Effective: October 21, 2006

Idaho Public Utilities Commission
Office of the Secretary
ACCEPTED FOR FILING
October 21, 2006
Boise, Idaho

-
- 2.4.5 The Customer shall cause the temperature and relative humidity in the equipment space provided by Customer for the installation of the Company's equipment to be maintained within the range normally provided for the operation of microcomputers.
- 2.4.6 The Customer shall ensure that the equipment and/or system is properly interfaced with the Company's facilities or services, that the signals emitted into the Company's network are of the proper mode, bandwidth, power and signal level for the intended use of the subscriber and in compliance with criteria set forth in this tariff, and that the signals do not damage equipment, injure personnel, or degrade service to other Customers. If the Federal Communications Commission or some other appropriate certifying body certifies terminal equipment as being technically acceptable for direct electrical connection with interstate communications service, the Company will permit such equipment to be connected with its channels without the use of protective interface devices. If the Customer fails to maintain the equipment and/or the system properly, with resulting imminent harm to Company equipment, personnel or the quality of service to other Customers, the Company may, upon written notice, require the use of protective equipment at the Customer's expense. If this fails to produce satisfactory quality and safety, the Company may, upon written notice, terminate the Customer's service.
- 2.4.7 The Customer must pay the Company for replacement or repair of damage to the equipment or facilities of the Company caused by negligence or willful act of the Customer or others, by improper use of the services, or by use of equipment provided by Customer or others.
- 2.4.8 The Customer must pay for the loss through theft of any Company equipment installed at Customer's premises.
- 2.4.9 If the Company installs equipment at Customer's premises, the Customer shall be responsible for payment of any applicable installation charge.
- 2.4.10 The Customer must use the services offered in this tariff in a manner consistent with the terms of this tariff and the policies and regulations of all state, federal and local authorities having jurisdiction over the service.

Issued: October 11, 2006

Issued By:

Title:

Glen Nelson

VP Marketing and Business Development

Effective: October 21, 2006

Idaho Public Utilities Commission
Office of the Secretary
ACCEPTED FOR FILING
October 21, 2006
Boise, Idaho

2.5 Cancellation or Interruption of Services

2.5.1 Without incurring liability, upon five (5) working days' (defined as any day on which the company's business office is open and the U.S. Mail is delivered) written notice to the Customer, the Company may discontinue services 24 hours after an attempt at personal contact or may withhold the provision of ordered or contracted services:

2.5.1.A For nonpayment of any sum due the Company for more than thirty (30) days after issuance of the bill for the amount due,

2.5.1.B For violation of any of the provisions of this tariff,

2.5.1.C For violation of any law, rule, regulation, policy of any governing authority having jurisdiction over the Company's services, or

2.5.1.D By reason of any order or decision of a court, public service commission or federal regulatory body or other governing authority prohibiting the Company from furnishing its services.

2.5.2 Without incurring liability, the Company may interrupt the provision of services at any time in order to perform tests and inspections to assure compliance with tariff regulations and the proper installation and operation of Customer and the Company's equipment and facilities and may continue such interruption until any items of noncompliance or improper equipment operation so identified are rectified.

2.5.3 Service may be discontinued by the Company without notice to the Customer, by blocking traffic to certain countries, cities or NXX exchanges, or by blocking calls using certain Customer authorization codes, 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 it can be provided without undue risk, and will, upon request by the Customer affected, assign a new authorization code to replace the one that has been deactivated.

Issued: October 11, 2006

Issued By:

Title:

Glen Nelson

VP Marketing and Business Development

Effective: October 21, 2006

Idaho Public Utilities Commission
Office of the Secretary
ACCEPTED FOR FILING
October 21, 2006
Boise, Idaho

2.5.4 The Customer may terminate service upon thirty (30) days written notice for the Company's standard month to month contract. Customer will be liable for all usage on any of the Company's service offerings until the Customer actually leaves the service. Customers will continue to have Company usage until the Customer notifies its local exchange carrier and changes its long distance carrier. Until the Customer so notifies its local exchange carrier, it shall continue to generate and be responsible for long distance usage.

2.6 Credit Allowance

2.6.1 Credit may be given for disputed calls, on a per call basis.

2.6.2 Credit shall not be issued for unavailability of long distance services.

2.7 Restoration of Service

The use and restoration of service shall be in accordance with the priority system specified in part 64, Subpart D of the Rules and Regulations of the Federal Communications Commission.

2.8 Deposit

The Company does not require deposits.

2.9 Advance Payments

The Company does not require advance payments.

2.10 Payment and Billing

2.10.1 Service is provided and billed on a billing cycle basis, beginning on the date that service becomes effective. Billing is payable upon receipt.

2.10.2 The customer is responsible for payment of all charges for services furnished to the Customer, as well as to all persons using the Customer's codes, exchange lines, facilities, or equipment, with or without the

Issued: October 11, 2006

Issued By:

Title:

Glen Nelson

VP Marketing and Business Development

Effective: October 21, 2006

Idaho Public Utilities Commission
Office of the Secretary
ACCEPTED FOR FILING
October 21, 2006
Boise, Idaho

knowledge or consent of the Customer. The security of the Customer's Authorization Codes, presubscribed exchange lines, and direct connect facilities is the responsibility of the Customer. All calls placed using direct connect facilities, presubscribed exchange lines, or Authorization Codes will be billed to and must be paid by the Customer. Recurring charges and non-recurring charges are billed in advance. Charges based on actual usage during a month and any accrued interest will be billed monthly in arrears.

2.10.3 Reserved for Future Use

2.11 Reserved for Future Use

2.12 Taxes

All federal, state and local taxes, assessments, surcharges, or fees, including sales taxes, use taxes, gross receipts taxes, and municipal utilities taxes, are billed as separate line items and are not included in the rates quoted herein.

2.13 Late Charge

A one-time late fee of 1.5% or the amount otherwise authorized by law, whichever is lower, will be charged on any past due balances.

2.14 Reconnection Charge

A reconnection fee of \$25 per occurrence will be charged when service is reestablished for Customers which have been disconnected due to non-payment. Payment of the reconnection fee and any other outstanding amounts will be due in full prior to reconnection of service.

Issued: October 11, 2006

Issued By:

Title:

Glen Nelson

VP Marketing and Business Development

Effective: October 21, 2006

Idaho Public Utilities Commission
Office of the Secretary
ACCEPTED FOR FILING
October 21, 2006
Boise, Idaho

SECTION 3 - DESCRIPTION OF SERVICE**3.1 Computation of Charges**

- 3.1.1 The total charge for each completed call may be a variable measured charge dependent on the duration, distance and time of day of the call. The total charge for each completed call may also be dependent only on the duration of the call, i.e. a statewide flat rate per minute charge. The variable measured charge is specified as a rate per minute which is applied to each minute. All calls are measured in increments as set forth in the Rates Section of this tariff. Fractions of a billing increment are rounded up to a full billing increment on a per call basis. Fractions of a cent per minute are rounded up to a full cent on a per call basis.
- 3.1.2 Usage charges for all mileage sensitive products are based on the airline distance between rate centers associated with the originating and terminating points of the call. The airline mileage between rate centers is determined by applying the formula below to the vertical and horizontal coordinates associated with the rate centers involved. The Company uses the rate centers that are produced by Bell Communications Research in the NPA-NXX V&H Coordinates Tape and Bell's NECA Tariff No. 4.

Formula:

$$\sqrt{\frac{(V1-V2)^2 + (H1-H2)^2}{10}}$$

Issued: October 11, 2006

Issued By:

Title:

Glen Nelson

VP Marketing and Business Development

Effective: October 21, 2006

Idaho Public Utilities Commission
Office of the Secretary
ACCEPTED FOR FILING
October 21, 2006
Boise, Idaho

3.1.3 Timing begins when the called station is answered and two way communication is possible, as determined by standard industry methods generally in use for ascertaining answer, including hardware answer supervision in which the local telephone company sends a signal to the switch or the software utilizing audio tone detection. Recognition of answer supervision is the responsibility of the Underlying Carrier. Timing for each call ends when either party hangs up. The Company will not bill for uncompleted calls.

3.2 Customer Complaints and/or Billing Disputes

Customer inquiries or complaints regarding service or accounting may be made in writing or by telephone to the Company at:

335 Bear Hill Road
Waltham, Massachusetts 02451
(800) 520-5812
E-Mail Address: smusher@nhcgrp.com

If Customer complaints cannot be resolved by the Company, the Customer may contact the Commission at the following address and phone number:

472 W. Washington Street
Boise, ID 83702
Toll Free 1-800-432-0369

Any objection to billed charges should be reported promptly to the Company. Adjustments to Customers' bills shall be made to the extent that records are available and/or circumstances exist which reasonably indicate that such charges are not in accordance with approved rates or that an adjustment may otherwise be appropriate. Where overbilling of a subscriber occurs, due either to Company or subscriber error, no liability exists which will require the Company to pay any interest, dividend or other compensation on the amount overbilled.

If a Customer accumulates more than One Dollar of undisputed delinquent Company 800 Service charges, the Company Resp. Org. reserves the right not to honor that Customer's request for a Resp. Org. change until such undisputed charges are paid in full.

Issued: October 11, 2006

Issued By:

Title:

Glen Nelson

VP Marketing and Business Development

Effective: October 21, 2006

Idaho Public Utilities Commission
Office of the Secretary
ACCEPTED FOR FILING
October 21, 2006
Boise, Idaho

3.3 Level of Service

A Customer can expect end to end network availability of not less than 99% at all times for all services.

3.4 Billing Entity Conditions

When billing functions on behalf of the Company or its intermediary are performed by local exchange telephone companies or others, the payment of charge conditions and regulations of such companies and any regulations imposed upon these companies by regulatory bodies having jurisdiction apply. The Company's name and toll-free telephone number will appear on the Customer's bill.

3.5 Service Offerings**3.5.1 1+ Dialing**

This service permits Customers to originate calls via switched or dedicated access lines, and to terminate intrastate calls. The customer dials "1+" followed by "ten digits" or dials "101XXXX" followed by "1+ ten digits".

3.5.2 Travel Cards

The Customer utilizes an 11 digit "toll-free" access number established by the Company to access a terminal. Upon receiving a voice prompt, the Customer uses push button dialing to enter an identification code assigned by the Company, and the ten digit number of the called party.

3.5.3 Toll-Free Service

This service is inbound calling only where an 800, 888 or other toll-free prefix number rings into a Customer's premise routed to a specific telephone number or terminated over a dedicated facility.

Issued: October 11, 2006**Issued By:****Title:****Glen Nelson****VP Marketing and Business Development****Effective: October 21, 2006****Idaho Public Utilities Commission
Office of the Secretary
ACCEPTED FOR FILING
October 21, 2006
Boise, Idaho**

3.5.4 Company Prepaid Calling Cards

This service permits use of Prepaid Calling Cards for placing long distance calls. Customers may purchase Company Prepaid Calling Cards at a variety of retail outlets or through other distribution channels. Company Prepaid Calling Cards are available at a variety of face values. Company Prepaid Calling Card service is accessed using the Company toll-free number printed on the card. The caller is prompted by an automated voice response system to enter his/her Authorization Code, and then to enter the terminating telephone number. The Company's processor tracks the call duration on a real time basis to determine the number of Telecom Units consumed. The total consumed Telecom Units and applicable taxes for each call are deducted from the remaining Telecom Unit balance on the Customer's Company Prepaid Calling Card.

All calls must be charged against Prepaid Calling Card that has a sufficient Telecom Unit balance. A Customer's call will be interrupted with an announcement when the balance is about to be depleted.

When the balance is depleted, the Customer can either call the toll-free number on the back of the Company Prepaid Calling Card and "recharge" the balance on the card using a nationally recognized credit card, or the Customer can throw the card away and purchase a new one. Calls in progress will be terminated by the Company if the balance on the Company Prepaid Calling Card is insufficient to continue the call.

A card will expire on the date indicated on the card, or if no date is specified, 6 months from the date of purchase, or the date of last recharge, whichever is later. The Company will not refund unused balances.

A credit allowance for the Company Prepaid Calling Card Service is applicable to calls that are interrupted due to poor transmission, one-way transmission, or involuntary disconnection of a call. To receive the proper credit, the Customer must notify the Company at the designated toll-free customer service number printed on the Company Prepaid Calling Card and furnish the called number, the trouble experienced (e.g. cut-off, noisy circuit, etc.), and the approximate time that the call was placed.

Issued: October 11, 2006

Issued By:

Title:

Glen Nelson

VP Marketing and Business Development

Effective: October 21, 2006

Idaho Public Utilities Commission
Office of the Secretary
ACCEPTED FOR FILING
October 21, 2006
Boise, Idaho

When a call charged to a Company Prepaid Calling Card is interrupted due to cut-off, one-way transmission, or poor transmission conditions, the Customer will receive a credit equivalent of one Telecom Unit.

Credit allowances for calls pursuant to Company Prepaid Card Service do not apply for interruptions not reported promptly to the Company or interruptions that are due to the failure of power, equipment or systems not provided by the Company.

Credit for failure of service shall be allowed only when such failure is caused by or occurs due to causes within the control of the Company.

The Company will block all calls beginning with the NPA "900" and NXX "976" calls, therefore such calls can not be completed.

3.5.5 Directory Assistance.

Access to long distance directory assistance is obtained by dialing 1 + 555-1212 for listings within the originating area code and 1 + (area code) + 555-1212 for other listings. When more than one number is requested in a single call, a charge will apply for each number requested. A charge will be applicable for each number requested, whether or not the number is listed or published.

3.5.6 Specialized Pricing Arrangements.

Customized service packages and competitive pricing packages at negotiated rates may be furnished on a case-by-case basis in response to requests by Customers to the Company for proposals or for competitive bids. Service offered under this tariff provision will be provided to Customers pursuant to contract. Unless otherwise specified, the regulations for such arrangements are in addition to the applicable regulations and prices in other sections of the tariff. Specialized rates or charges will be made available to similarly situated Customers on a non-discriminatory basis. All such arrangements will be filed as required by Commission rules and regulations.

Issued: October 11, 2006

Issued By:

Title:

Glen Nelson

VP Marketing and Business Development

Effective: October 21, 2006

Idaho Public Utilities Commission
Office of the Secretary
ACCEPTED FOR FILING
October 21, 2006
Boise, Idaho

3.5.7 Emergency Call Handling Procedures

Emergency "911" calls are not routed to company, but are completed through the local network at no charge.

3.5.8 Promotional Offerings

The Company may, from time to time, make promotional offerings to enhance the marketing of its services. These offerings may be limited to certain dates, times and locations. The Company will notify the Commission of such offerings as required by Commission rules and regulations.

Issued: October 11, 2006

Issued By:

Title:

Glen Nelson

VP Marketing and Business Development

Effective: October 21, 2006

Idaho Public Utilities Commission
Office of the Secretary
ACCEPTED FOR FILING
October 21, 2006
Boise, Idaho

SECTION 4 - RATES**4.1 1+ & 101XXXX Dialing***Qwest LATA 652 / South Idaho*

	Day		Evening		Nights/Weekend	
	First Minute	Add'l Minute	First Minute	Add'l Minute	First Minute	Add'l Minute
Residence	0.375	0.375	0.200	0.200	0.200	0.200
Business	0.320	0.320	0.320	0.320	0.320	0.320

Qwest LATA 676 / North Idaho

	Day		Evening		Nights/Weekend	
	First Minute	Add'l Minute	First Minute	Add'l Minute	First Minute	Add'l Minute
Residence	0.150	0.150	0.150	0.150	0.150	0.150
Business	0.150	0.150	0.150	0.150	0.150	0.150

Verizon Northwest

	Peak		Off-Peak	
	First Minute	Add'l Minute	First Minute	Add'l Minute
Residence	0.320	0.320	0.210	0.210
Business	0.320	0.320	0.210	0.210

Billed in one minute increments

Issued: October 11, 2006

Issued By:

Title:

Glen Nelson

VP Marketing and Business Development

Effective: October 21, 2006

Idaho Public Utilities Commission
Office of the Secretary
ACCEPTED FOR FILING
October 21, 2006
Boise, Idaho

4.2 Travel Cards

	Peak <u>Each Minute</u>	Off-Peak <u>Each Minute</u>
Qwest LATA 652 / South Idaho	\$0.320	\$0.32
Qwest LATA 676 / North Idaho	\$0.32	\$0.32
Verizon Northwest	\$0.320	\$0.21

A \$.25 per call service charge applies.
Billed in one minute increments

4.3 Toll Free Service

\$00.32 per minute

Billed in one minute increments

Issued: October 11, 2006

Issued By:

Title:

Glen Nelson

VP Marketing and Business Development

Effective: October 21, 2006

Idaho Public Utilities Commission
Office of the Secretary
ACCEPTED FOR FILING
October 21, 2006
Boise, Idaho

4.4 Prepaid Calling Cards**Program**

A	\$.015 Per Telecom Unit
B	\$.019 Per Telecom Unit
C	\$.025 Per Telecom Unit
D	\$.029 Per Telecom Unit
E	\$.032 Per Telecom Unit
F	\$.035 Per Telecom Unit
G	\$.039 Per Telecom Unit
H	\$.049 Per Telecom Unit
I	\$.05 Per Telecom Unit
J	\$.059 Per Telecom Unit
K	\$.06 Per Telecom Unit
L	\$.08 Per Telecom Unit
M	\$.09 Per Telecom Unit
N	\$.10 Per Telecom Unit
O	\$.11 Per Telecom Unit
P	\$.12 Per Telecom Unit
Q	\$.13 Per Telecom Unit
R	\$.14 Per Telecom Unit
S	\$.15 Per Telecom Unit
T	\$.19 Per Telecom Unit
U	\$.20 Per Telecom Unit
V	\$.25 Per Telecom Unit
W	\$.29 Per Telecom Unit
X	\$.30 Per Telecom Unit
Y	\$.33 Per Telecom Unit
Z	\$.35 Per Telecom Unit
AA	\$.39 Per Telecom Unit
BB	\$.40 Per Telecom Unit
CC	\$.50 Per Telecom Unit
DD	\$.005 Per Telecom Unit
EE	\$.01 Per Telecom Unit
FF	\$.07 Per Telecom Unit

A \$.99 per call service charge applies.

A one-time maintenance fee of \$1.00 applies after the 1st call.

Issued: October 11, 2006

Issued By:

Title:

Glen Nelson

VP Marketing and Business Development

Effective: October 21, 2006

Idaho Public Utilities Commission
Office of the Secretary
ACCEPTED FOR FILING
October 21, 2006
Boise, Idaho

4.5 Directory Assistance

	<u>Per Call</u>
Qwest LATA 652 / South Idaho	\$1.25
Qwest LATA 676 / North Idaho	\$1.25
Verizon Northwest	\$0.30

4.6 Station Charges

The following charges are in addition to the MTS rates stated previously in this section.

Qwest LATA 652 / South Idaho

	Charge per Call
Calling Card	\$4.99
Operator Assisted Station-to-Station	\$5.50
Person-to-Person	\$9.99
Operator Verification	\$1.50
Interrupt Service	\$3.00

Qwest LATA 676 / North Idaho

	Charge per Call
Customer-Dialed Calling Card	\$0.60
Operator Assisted Station-to-Station	\$1.30
Person-to-Person	\$3.50
Operator Verification	\$1.50
Interrupt Service	\$3.00

Verizon Northwest

	Charge per Call
Calling Card	\$0.60
Operator Assisted Station-to-Station	\$1.25
Person-to-Person	\$3.00
Operator Verification	\$1.50
Interrupt Service	\$3.00

Issued: October 11, 2006

Issued By:

Title:

Glen Nelson

VP Marketing and Business Development

Effective: October 21, 2006

Idaho Public Utilities Commission
Office of the Secretary
ACCEPTED FOR FILING
October 21, 2006
Boise, Idaho

4.7 Rate Periods

	Monday - Friday	Sat.	Sun.
8 a.m. to 5 p.m.*	Daytime Rate Period		
5 p.m. to 11 p.m.*	Evening Rate Period		Evening Rate Period
11 p.m. to 8 a.m.*	Night/Weekend Rate Period		

* To, but not including

When a message spans more than one rate period, total charges for the minutes in each rate period are calculated and the results for each rate period are totaled to obtain the total message charge. If the calculation results in a fractional charge, the amount will be rounded up to the higher cent.

4.8 Payphone Dial Around Surcharge

A dial around surcharge of \$0.60 per call will be added to any completed intrastate toll access code and subscriber toll-free 800/888 type calls placed from a public or semi-public payphone.

Issued: October 11, 2006

Issued By:

Title:

Glen Nelson

VP Marketing and Business Development

Effective: October 21, 2006

Idaho Public Utilities Commission
Office of the Secretary
ACCEPTED FOR FILING
October 21, 2006
Boise, Idaho