

PAGE Title

ORIGINAL

Idaho Public Utilities Commission
Office of the Secretary
ACCEPTED FOR FILING
December 11, 2011
Boise, Idaho

NAME OF UTILITY
1 800 COLLECT, INC.

(Acceptance Stamp)

IDAHO TELECOMMUNICATIONS TARIFF

This tariff contains the descriptions, regulations, and rates applicable to the furnishing of services and facilities for Idaho intrastate resale telecommunications services provided by 1 800 Collect, Inc. with principal offices at 1658 Gales Boulevard, Suite B., San Diego, CA 92154. This tariff applies for services furnished within the state of Idaho. This tariff is on file with the Idaho Public Utilities Commission (IPUC), and copies may be inspected, during normal business hours, at the Company's principal place of business.

Issued: December 1, 2011

Effective: December 11, 2011

Issued by: 1 800 Collect, Inc.
by: Gregorio Galicot
Title: President

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CHECK SHEET

Sheets 1 through 25 inclusive of this tariff are effective as of the date shown at the bottom of the respective sheet(s). Original and revised sheets as named below comprise all changes from the original tariff and are currently in effect as of the date on the bottom of this page.

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

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CONTACT INFORMATION

Customer Complaints, Bill Inquiry, New Service or Disconnect Requests:

For Operator Service inquiries: Maritza Moralez
1658 Gailes Boulevard, Suite B.
San Diego, CA 92154
(619) 710-1650

For 1+ Inquiries: Maritza Moralez
1658 Gailes Boulevard, Suite B.
San Diego, CA 92154
(619) 710-1650

Commission Contact - Tariff Information:

Gregorio Galicot - President
1658 Gailes Boulevard, Suite B.
San Diego, CA 92154
(619) 710-1650

Commission Contact - Complaints:

Maritza Moralez
1658 Gailes Boulevard, Suite B.
San Diego, CA 92154
(619) 710-1650

Idaho Agent:

Incorp Services, Inc.
921 S. Orchard Street, Suite G.
Boise, ID 83705
(800) 246-2677

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SERVICE AREA

The Company's services will be offered to the entire State of Idaho.

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EXPLANATION OF SYMBOLS

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

- R - to signify a rate reduction.
- I - to signify a rate increase.
- C - to signify a changed regulation.
- T - to signify a change in text but no change in rate or regulation
- S - to signify reissued matter
- M - to signify matter relocated without change
- N - to signify a new rate or regulation
- D - to signify discontinued rate or regulation
- Z - to signify a correction
- Y - to signify reference to other published tariffs.

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TARIFF FORMAT

- A. Sheet Numbering - Sheet numbers appear in the upper left 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 sheets 10 and 11 would be 10.1.
- B. Sheet Revision Numbers - Revision numbers also appear in the upper left corner of each page. These numbers are used to determine the most current sheet revision on file with the Idaho Utilities and Transportation Commission (IPUC). For example, the 4th revised Sheet 14 cancels the 3rd revised Sheet 14. Because of various suspension periods, deferrals, etc., the IPUC follows in their tariff approval process, the most current sheet number on file with the Commission is not always the tariff page in effect. Consult the Check Sheet for the sheet 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 IPUC, 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 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 there are only changes made to it (i.e., the format, etc. remains the same, just revised revision levels on some pages). The tariff user should refer to the latest check sheet to find out if a particular sheet is the most current on file with the IPUC.

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SECTION 1 - TECHNICAL TERMS AND ABBREVIATIONS

Access Line - An arrangement which connects the calling customer's location to an interexchange switching center.

Access code - A sequence of numbers that, when dialed, connect the caller to the provider of services associated with that sequence.

Authorization Code - A numerical code, one or more of which are available to a customer to enable him/her to access the carrier, and which are used by the carrier both to prevent unauthorized access to its facilities and to identify the customer for billing purposes.

Authorized User - A user who is a customer, or a person authorized by a customer that uses the Company's Services. An Authorized User is responsible for compliance with this tariff.

Billed Party - The person or entity responsible for payment for use of the Company's Service(s).

Called Station - The termination point of a call (i.e., the called number).

Calling Station - The origination point of a call (i.e. the calling number).

Central Office - A Local Exchange Carrier switching system where Local Exchange Carrier customer station loops are terminated for purposes of interconnection to each other and to trunks.

Channel - A path for electrical transmission between two or more points, the path having a band width designed to carry voice grade transmission.

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

Commission - The Idaho Public Utilities Commission (IPUC)

Company - Network Operator Services, Inc.

Credit Card Calls (Calling Card Calls) - A Direct Dialed or Operator Assisted call for which charges are billed not to the originating telephone number, but to a credit card, such as Visa or Master Card, or to a LEC or interexchange carrier calling card, including calling cards issued by the Company.

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SECTION 1 - TECHNICAL TERMS AND ABBREVIATIONS (Continued)

Customer - Any person, firm, partnership, association, joint stock company, trust, corporation, governmental entity or any other entity which orders service, that is responsible for payment of charges and for compliance with this tariff.

Customer Dialed Calling Card Call - A call that is billed to a Calling Card that does not require intervention by an attended operator position to complete.

Customer Provided Equipment - Telecommunications equipment provided by a customer or authorized user used to originate calls using the Company's service.

Day - From 8:00 AM up to but not including 5:00 PM local time Monday through Friday.

Direct Dialed Call - An Idaho intrastate telephone call that is automatically completed and billed to the telephone number from which the call originated without the automatic or live assistance of an operator. This includes calls forwarded by call forwarding equipment.

Evening - From 5:00 PM up to but not including 11:00 PM local time Sunday through Friday.

Exchange - A geographic area established by the tariff of Local Exchange Carriers for the administration of communications service in a specified area that usually embraces a city, town or village and its environs. It consists of one or more Central Offices together with the associated facilities used in furnishing communications service within that area.

FCC - The Federal Communication Commission.

Incompleted Call - Any call where the communication path between the calling and the called station is not established (i.e., busy, no answer, etc.).

Local Exchange Carrier (LEC) - A telephone company utility which provides local telecommunications services to a specific geographical area for business and residential customers.

Measured Service - The provision of intrastate long distance measured time communications telephone service to customers who access the carrier's service at its switching and call processing equipment by means of access facilities obtained from a local exchange common carrier. Carrier is responsible for arranging for the access lines.

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SECTION 1 - TECHNICAL TERMS AND ABBREVIATIONS (Continued)

Night/Weekend - From 11:00 PM up to but not including 8:00 AM Sunday through Friday, and 8:00 AM Saturday up to but not including 5:00 PM Sunday.

Other Common Carrier - A common carrier, other than the Company, providing Idaho intrastate communications service(s) to the public.

Personal Identification Numbers (PINS) - A numerical code, one or more of which may be assigned to a Customer, to enable the Company to identify the origin of the Service user for security and/or billing purposes. All Authorization Codes shall be the sole property of the Company and no Customer shall have any property or other right or interest in the use of any particular Authorization Code.

Premises - A building or buildings on contiguous property (except railroad rights-of-way, etc.) not separated by a public highway.

Subscriber - The property, or property owner, to which the Company provides service.

United States - The forty-eight (48) contiguous states and the District of Columbia, Hawaii, Alaska, Puerto Rico, the U. S. Virgin Islands, as well as the off-shore areas outside the boundaries of the coastal states of the forty-eight contiguous states to the extent that such areas appertain to and are subject to the jurisdiction and control of the United States.

User - The person at the Subscriber's location who actually places the call over the Company's service.

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SECTION 2 - RULES AND REGULATIONS**2.1. Application of Tariff**

This tariff contains the regulations and rates applicable to the provision of intrastate resale telecommunication services by Network Operator Services, Inc. (hereinafter referred to as the "Company") between domestic points within the state of Idaho as specified in this tariff. Service is furnished subject to the availability of facilities and subject to transmission, atmospheric and like conditions.

All terms, conditions and limitations of liability contained in this tariff apply to all Idaho intrastate services including international and domestic services provided by the Company, and including those where charges are established pursuant to contract, unless the contract explicitly provides otherwise.

2.2. Interconnection with Other Common Carriers

The Company reserves the right to interconnect its services with those of any Other Common Carrier, Local Exchange Carrier, or alternate access provider of its election, and to utilize such services concurrently with its own facilities for the provision of Service offered in this tariff.

2.3. Shortage of Facilities

All service is subject to the availability of suitable facilities. The Company reserves the right to limit the length of communications or to discontinue furnishing service when necessary because of the lack of satellite or other transmission medium capacity or due to any causes beyond its control.

2.4. Uses of Services

- 2.4.1. Services provided under this tariff may be used only for transmission of communications by customers in a manner consistent with the terms of this tariff and regulations of the FCC and all state and local authorities having jurisdiction over the service.
- 2.4.2. Services provided in this tariff shall not be used for unlawful purposes.
- 2.4.3. The use of the Company's Service(s) without payment for Service or attempting to avoid payment for Service(s) by fraudulent means or devices, schemes, false or invalid numbers of false calling or credit cards is prohibited.

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SECTION 2 - RULES AND REGULATIONS (Continued)

2.5. Liability of the Company

2.5.1. Except as stated in Section 2.5., the Company shall have no liability for damages of any kind arising out of or related to events, acts, rights or privileges contemplated in this tariff. This tariff does not limit the liability of the Company for gross negligence or willful misconduct.

2.5.2. The liability of the Company, if any, for damages resulting from or arising in connection with the furnishing of Service(s) in this tariff, including but not limited to mistakes, omissions, interruptions, delays, errors, defects in transmission, or failures or defects in facilities furnished by the Company shall in no way exceed an amount of money equivalent to the charges applicable under this tariff. However, any such mistakes, omissions, interruptions, delays, errors, or defects in transmission or Service(s) that are caused by or contributed to by the negligence or willful act of the Customer, or which arise from the use of Customer-Provided Facilities or equipment shall not result in the imposition of any liability upon the Company.

2.5.3. The Company disclaims any express or implied warranties with respect to the Services, including without limitation, any implied warranties of merchantability and fitness for a particular purpose.

2.5.4. The Company is not liable for any act, omission or negligence of any Local Exchange Carrier or other provider whose facilities are used concurrently in furnishing any portion of the Service(s) received by Customer, or for the unavailability of or any delays in the furnishing of any Service(s) or facilities that are provided by any Local Exchange Carrier. Should the Company employ the service of any Other Common Carrier in furnishing the Services provided to Customer, the Company's liability shall be limited according to the provisions of Section 2.5.2. above and elsewhere in this tariff.

2.5.5. The Company shall not be liable for any failure of performance due to causes beyond its control, including but not limited to fire, flood, or other catastrophes; Acts of God; atmospheric conditions or other phenomena of nature; federal, state or local governments having jurisdiction over the Company or the Services provided within this tariff; national emergencies; civil disorder, insurrections, riots, wars, strikes, lockouts, work stoppages, or other labor problems or regulations established or actions taken by any court or government agency having jurisdiction over the Company.

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SECTION 2 - RULES AND REGULATIONS (Continued)**2.5. Liability of the Company (Continued)**

2.5.6. The Company shall be indemnified and held harmless by the Customer and Authorized User from and against all loss, liability, damage, and expense, including reasonable attorney's fees and court costs, due to claims for libel, slander, or infringement of copyright or trademark in connection with any material transmitted by any person using the Company's Service(s) and any other claim resulting from any act or omission of the Customer or Authorized User relating to the use of the Company's facilities and Service(s).

2.5.7. The Company shall not be responsible for the installation, operation or maintenance of any Customer-provided communications equipment.

2.5.8. Where Customer-provided equipment is connected to service furnished pursuant to this tariff, the responsibility of the Company shall be limited to the maintenance and operations of such services in the proper manner; subject to this responsibility, the Company shall not be responsible for the through transmission of signals generated by Customer-provided equipment or for the quality of, or defects in, such transmission; or the reception of signals by Customer-provided equipment; or network control signaling where such signaling is performed by Customer-provided network control signaling equipment.

2.5.9. Under no circumstances whatsoever shall the Company or its officers, directors, agents, or employees be liable for any indirect, incidental, special, or consequential damages.

2.5.10. 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.

2.6. Assignment

Customer shall not assign or transfer the use of the Company's Services except with the prior written consent of the Company in each and every instance.

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SECTION 2 - RULES AND REGULATIONS (Continued)**2.7. Responsibilities of the Customer**

- 2.7.1. The Customer is responsible for placing any necessary orders, and for complying with tariff Regulations, and for ensuring that Authorized users comply with tariff regulations. The Customer is also responsible for the payment of charges for calls originated at the Customer's premises. This includes payment for calls or services originated at the Customer's number(s); accepted at the Customer's number(s) (i.e., collect calls); billed to the Customer's number via Third Number Billing if the Customer is found to be responsible for such call or service, the use of a Calling Card, the use of a Company assigned Special Billing Number and incurred at the specific request of the Customer.
- 2.7.2. Reserved for future use.
- 2.7.3. Reserved for future use.
- 2.7.4. The Customer is responsible for arranging ingress to its premises at times mutually acceptable to the Customer and the Company when required for the Company personnel to install, repair, maintain, program, inspect, or remove equipment associated with the provision of the Company's Service(s).
- 2.7.5. The Customer shall ensure that its terminal equipment and system is properly interfaced with the Company's facilities and Services, that the signals and voltages emitted into the Company's facilities are of the proper mode, bandwidth, power, and signal level of the intended use of the Customer and in compliance with the criteria set forth in the rules of the FCC, and that the signals do not damage equipment, injure personnel or degrade Service to other Customers.
- 2.7.6. Interconnection between the Customer's equipment and Company-provided service must be made by the Customer by leased channel or dial-up service. Where interconnection between Customer's equipment and Company-provided service is not made by lease of Company facilities, interconnection must be made by the Customer at the Company's operating offices. Any special interface equipment necessary to achieve the compatibility between facilities of the Company and the channels or facilities of others shall be provided at the Customer's expense.

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SECTION 2 - RULES AND REGULATIONS (Continued)**2.7. Responsibilities of the Customer (Continued)**

2.7.7. If the protective requirements in connection with Customer-provided equipment are not being complied with, the Company may take such immediate action as necessary to protect its facilities and personnel and will promptly notify the Customer of the need for protective action. In the event that the Customer fails to advise the Company within 10 days after such notice is received that corrective action has been taken, the Company may take whatever additional action is deemed necessary, including the suspension of service, to protect its facilities and personnel from harm.

2.7.8. The Customer is liable to the Company for replacement and repair of damage to the equipment and facilities of the Company caused by negligence and willful act of the Customer, its Authorized Users, and others, and for improper use of equipment provided by the Customer, its Authorized Users, and others.

2.7.9. The Customer is liable for the loss through theft and fire of any of the Company's equipment installed at Customer's premises.

2.8. Responsibilities of Authorized Users

2.8.1. The Authorized User is responsible for compliance with applicable regulations set forth in this tariff.

2.8.2. The Authorized User is responsible for establishing its identity as often as necessary during the course of a call.

2.8.3. The Authorized User is responsible for identifying the station, party, or person with whom communication is desired and/or made at the called number.

2.8.4. The Authorized User is responsible for providing the Company with a valid method of billing for each call. The Company reserves the right to validate the method of payment prior to completion of the call through available Credit Card, Called Number, Third Party telephone number and Room Number verification procedures. Where a requested billing method cannot be validated, the User may be required to provide an acceptable alternate billing method or the Company may refuse to place the call.

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SECTION 2 - RULES AND REGULATIONS (Continued)

2.9. Termination or Interruption of Services

2.9.1. Without incurring liability, the Company may by 5 day advance written notice discontinue Service(s) to a Customer or to a particular Customer location, or may withhold the provision of ordered or contracted Service(s) under the following conditions:

- (i) For past due balances or when usage has exceeded the estimated credit limit established by the Company;
- (ii) For violation of the terms or conditions governing the furnishing of services under this tariff;
- (iii) For violation of any law, rule, regulation, or policy of any governing authority having jurisdiction over the Company's Service(s); or
- (iv) By reason of any order or decision of a court having competent jurisdiction, public utility commission, federal regulatory body or other governing authority prohibiting the Company from furnishing its Service(s).

2.9.2. Without incurring liability, the Company may temporarily interrupt the provision of Service(s) at any time in order to perform test(s) and inspection(s) to assure compliance with tariff regulations and the proper installation and operation of Customer and the Company's equipment and facilities.

2.9.3. Reserved for future use.

2.9.4. Service(s) may be discontinued by the Company, without notice to the Customer, by blocking traffic to and from certain countries, cities, NXX's, or by blocking calls using certain Customer Authorization Codes or Calling Card Account Numbers when the Company deems it necessary to take such action to prevent fraud or other unlawful use of its Service(s). The Company may restore Service(s) as soon as it can be provided without undue risk.

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SECTION 2 - RULES AND REGULATIONS (Continued)

2.9. Termination or Interruption of Services (Continued)

2.9.5. If, for any reason, Service(s) is interrupted, the Customer will only be charged for the Service(s) that was actually used.

2.10. Payment for Service

The Customer is responsible for payment of all charges for facilities and Service(s) furnished by the Company, including charges for Service(s) originated or charges accepted at the Customer's service point.

2.10.1. Charges for Collect and Third Party calls will be included on the Billed Party's local exchange telephone company bill pursuant to billing and collection agreements established by the Company or its intermediary with the applicable telephone company.

2.10.2. Charges for Credit Card Calls will be included on the Billed Party's regular monthly statement from the card-issuing company.

2.10.3. The Customer will be billed for and is liable for payment of all applicable federal, state and local use, assessments, surcharges, sales and/or privilege taxes and/or similar liabilities chargeable to or against the Company as a result of the provision of the Company's Service(s), in addition to the rates indicated in this tariff. Taxes or surcharges may be passed through to customers of a taxing jurisdiction on a prorated basis such that the total of all such charges aggregated among all customers in the taxing jurisdiction shall approximately equal the total amount of tax due in that jurisdiction.

2.10.4. The Customer shall remit payment of all charges to the Company or to any agency authorized by the Company to receive such payment.

2.10.5. If the bill is not paid within twenty calendar days following the mailing of the bill, the account will be considered delinquent.

2.10.6. Bills are due and payable upon receipt. Interest at the lesser of (1) the rate of one and one-half (1.5 %) percent per month, or (2) the highest rate allowed by law per month shall accrue upon any unpaid amount commencing twenty (20) days after the date of the bill for the amount first sent.

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SECTION 2 - RULES AND REGULATIONS (Continued)

2.10. Payment for Service (Continued)

2.10.7. A delinquent account may subject the Customer's Service(s) to temporary disconnection.

2.10.8. Failure to receive a bill will not exempt a Customer from prompt payment of any sum(s) due the Company. Proper notice would occur prior to termination in accordance with IDAPA 31.41.01.304.

2.10.9. Usage charges and recurring fees shall be billed one (1) month in arrears.

2.10.10 Reserved for future use.

2.11. Advanced Payment

The company may require an advanced payment from the customer not to exceed one months estimated billing.

2.12. Billing Entity Conditions

When billing functions on behalf of the Company are performed by local exchange telephone companies, credit card companies or others, the payment conditions and regulations of such companies apply, including any applicable interest and/or late payment charges. In case of any disputed charges that cannot be resolved by the billing company, the Billed Party may contact the Company directly.

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SECTION 2 - RULES AND REGULATIONS (Continued)

2.13. Discontinuation of Service(s)

The Customer's Service(s) shall automatically terminate upon discontinuation of the Customer's subscription to the Company's Service(s).

2.13.1. Reserved for future use.

2.14. Right to Backbill for Improper Use of the Company's Services

Any person or entity which uses, appropriates or secures the use of Service(s) from the Company, whether directly or indirectly, in any unlawful manner or through the providing of any misleading or false information to the Company shall be liable for an amount equal to the accrued and unpaid charges that would have been applicable to the use of the Company's Service(s) actually made by Customer.

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3 DESCRIPTION OF SERVICES (CONT.)

3.1 Service Offerings

3.1.1 1+ Service I

1+ Service consists of the furnishing of presubscribed switched message telephone service between telephone stations located within the State. Such service is available twenty-four (24) hours a day, seven (7) days a week. This service is provided for customers with estimated monthly billing that exceeds \$50.00.

Customers will be charged for calls based on the duration of the call as set forth in 4.1 below.

3.1.2 1+ Service II

1+ Service consists of the furnishing of presubscribed switched message telephone service between telephone stations located within the State. Such service is available twenty-four (24) hours a day, seven (7) days a week.

Customers will be charged for calls based on the duration of the call as set forth in 4.2 below.

3.1.3 800/888 Service I

800/888 Service consists of the furnishing of inbound switched message telephone service between telephone stations located within the State. Such service is available twenty-four (24) hours a day, seven (7) days a week. This service is provided for customers with estimated monthly billing that exceeds \$50.00. Monthly recurring fee will be waived if monthly billing exceeds \$10.00.

Customers will be charged for calls based on the duration of the call as set forth in 4.3 below.

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3 DESCRIPTION OF SERVICES (CONT.)**3.1 Service Offerings (Cont'd)****3.1.4 800/888 Service II**

800/888 Service consists of the furnishing of inbound switched message telephone service between telephone stations located within the State. Such service is available twenty-four (24) hours a day, seven (7) days a week. Monthly recurring fee will be waived if monthly billing exceeds \$10.00.

Customers will be charged for calls based on the duration of the call as set forth in 4.4 below.

3.1.5 Travel Card Service

Travel Card Service allows customers to gain access to their long distance service from anywhere in the state to anywhere in the state via discount service billed back to the user's account.

Customers will be charged for calls based on the duration of the call as set forth in 4.5 below.

3.1.6 NETWORK 0+ Service

NETWORK 0+ Service consists of the furnishing of operator assisted switched message telephone service between telephone stations located within the State. Such service is available twenty-four (24) hours a day, seven (7) days a week. Billable time is measured in one (1) minute increments. At some locations, a three (3) minute minimum may be required.

Customers will be charged for calls based on the time of day and the duration of the call as set forth in 4.6 below. An access fee applies per call.

3.1.7. Long Distance Directory Assistance

Service offered on a per call basis to all Commercial and Residential Customers whereby the customer may obtain telephone numbers by dialing 1 + area code + 555-1212. Such service is available twenty-four (24) hours per day, seven (7) days a week.

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SECTION 3 - DESCRIPTION OF SERVICES (Continued)**3.2. Timing of Calls**

The customer's long distance usage charge is based on the actual usage of the Company's network. Timing on completed calls begins when the call is answered by the called party. When the called party picks up is determined by hardware answer supervision in which the local telephone company sends a signal to the switch or the software utilizing audio tone detection. Timing terminates on all calls when either party goes to the on-hook mode. Unless otherwise indicated, for residential Idaho intrastate calls there is a one minute minimum charge, with additional time billed in increments of one minute with full minute rounding. Also, unless otherwise indicated, for commercial Idaho intrastate calls there is a 30 second minimum charge, with additional time billed in increments of 6 seconds.

3.3. Minimum Call Completion Rate

The customer can expect a call completion rate (number of calls completed / number of calls attempted) of not less than 99% during peak use periods for all FG D and 800 access services.

3.4. Calculation of Distance

In the event the company provides mileage sensitive products, then usage charges 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 and associated vertical and horizontal coordinates that are produced by Bell Communications Research in their NPA-NXX V & H Coordinates Tape and Bell's NECA Tariff No. 4.

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

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SECTION 4 - RATES AND CHARGES

This section sets forth the rates and charges applicable to the Company's services. The rates are applicable to domestic Idaho intrastate services and facilities. All rates and charges are expressed in U. S. dollars. Calls which overlap rate periods will be charged according to the rates applicable to the time recorded in each period.

4 RATES AND CHARGES**4.1 1+ Service I**

Per Minute	
Day	Evening/Night/Weekend
\$0.14	\$0.14

Monthly Recurring Fee \$2.00
Calls are billed in 6 second increments with a 6 second minimum.

4.2 1+ Service II

Per Minute	
Day	Evening/Night/Weekend
\$0.14	\$0.14

Monthly Recurring Fee \$2.00
Calls are billed in 1 minute increments with a 1 minute minimum.

4.3 800/888 Service

Per Minute	
Day	Evening/Night/Weekend
\$0.14	\$0.14

Monthly Recurring Fee \$5.00
Calls are billed in 6 second increments with a 6 second minimum.

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SECTION 4 - RATES AND CHARGES (Continued)**4.4 800/888 Service**

Per Minute	
Day	Evening/Night/Weekend
\$0.14	\$0.14

Monthly Recurring Fee \$5.00
Calls are billed in 1 minute increments with a 1 minute minimum.

4.5 Travel Card Service

Per Minute	
Day	Evening/Night/Weekend
\$0.25	\$0.25

Calls are billed in 1 minute increments with a 1 minute minimum.

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SECTION 4 - RATES AND CHARGES (Continued)**4.6 0+ Service**

Mileage	Day		Evening		Night/WE	
	1st	Additional	1st	Additional	1st	Additional
0-10	.260	.240	.260	.240	.260	.240
11-22	.300	.260	.300	.260	.300	.260
23-55	.390	.340	.390	.340	.390	.340
56-124	.460	.410	.460	.410	.460	.410
125-292	.490	.440	.490	.440	.490	.440
293+	.520	.470	.520	.470	.520	.470

Operator Station

Collect	\$5.00
Billed to third number	\$4.00
Operator dialed surcharge*	\$1.00
Location surcharge*	\$1.00
Person to person	\$6.00
Calling Card	
Customer dialed	\$2.10
Operator dialed	\$3.00

*surcharges apply in addition to any other applicable charges

4.7 Long Distance Directory Assistance

Per Inquiry \$1.95

4.8. Special Promotions and Discounts

The Company may from time to time engage in special promotional trial service offerings of limited duration, not to exceed ninety (90) days per customer, for non-optional, recurring charges, designed to attract new subscribers or to increase subscriber awareness of a particular service offering. Requests for promotional offerings will be presented to the Idaho Public Utilities Commission for its approval.

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