

TITLE SHEETIDAHO TELECOMMUNICATIONS TARIFF

This tariff contains the descriptions, regulations, and rates applicable to the furnishing of service or facilities for Telecommunications Services furnished by Applewood Communications Corporation, with principle offices at 275 Seventh Avenue, Suite 2000, New York, NY 10001. The toll free number for customer is 877-823-1223. 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 principle place of business.

ISSUE DATE: 5/1/07EFFECTIVE: 5/11/07

BY:

Courtlandt Miller, President
275 Seventh Avenue, Ste. 2000
New York, NY 10001**Idaho Public Utilities Commission**
Office of the Secretary
ACCEPTED FOR FILING
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Boise, Idaho

CONCURRING, CONNECTING OR
OTHER PARTICIPATING CARRIERS

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

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CHECK LIST

The sheets of this tariff are effective as to the date shown at the bottom of this 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>
1	Original
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23	Original

*New or Revised Sheet

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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 within 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.

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SYMBOLS

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

- (C) to signify change in regulation
- (D) to signify deletion
- (I) to signify a rate increase
- (L) to signify material relocated in the tariff
- (M) 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

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SECTION 1 – TECHNICAL TERMS AND ABBREVIATIONS

Access Line – An arrangement from a local exchange telephone company or other common carrier, using neither 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 whenever 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 – Used throughout this tariff to mean Applewood Communications Corporation., 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.

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.

Resp. Org – Responsible Organization or entity identified by an 800 service Customer that manages and administers records in the 800 database and management system.

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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 of voice communications or, subject to the transmission capabilities of the services, the transmission of data, facsimile, signaling, metering, or other similar communications.

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

SECTION 2 – RULES AND REGULATION

2.1 Undertaking of the Company

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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 services 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 reference of all applicants and Customers prior to accepting the service order. The service application shall not in itself obligate the Company to provide service if a later check of applicant's credit record is, in the opinion of the Company, contrary to the best interest of the Company. 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 changes 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, exchange telephone company or other common carriers for use in accessing the services of the Company.
- 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, lack of satellite or other transmission medium capacity; the revision, alteration or repricing of the Underlying Carrier's tariffed 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

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- 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 services 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 violations of this tariff.
- 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.

2.3 Responsibilities of the Customer

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- 2.3.1 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.
- 2.3.2 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.
- 2.3.3 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.
- 2.3.4 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.
- 2.3.5 The Customer shall cause the temperature and relative humidity in the equipment space provided by the Customer for the installation of the Company's equipment to be maintained within the range normally provided for the operation of microcomputers.
- 2.3.6 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 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's 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.
- 2.3.7 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, improper use of services, or use of equipment provided by Customer or others.

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- 2.3.8 The Customer must pay for the loss through theft of any the Company's equipment installed at the Customer's premises.
- 2.3.9 If the Company installs equipment at Customer's premises, the Customer shall be responsible for payment of any applicable installation charge.
- 2.3.10 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.

2.4 Cancellation or Interruption of Services

- 2.4.1 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 immediately discontinue services to a Customer or may withhold the provision of ordered contracted services:
- 2.4.1.A For nonpayment of any sum due the Company for more than thirty (30) days after issuance of the bill for the amount due,
- 2.4.1.B For violation of any of the provisions of this tariff,
- 2.4.1.C For violation of any law, rule, regulation, policy of any governing authority having jurisdiction over the Company's services, or
- 2.4.1.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.
- 2.4.2 The Company may interrupt the provision of services at any time in order to perform tests and inspections to assure compliance with tariff

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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.

- 2.4.3 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 risk, and will, upon request by the Customer affected, assign a new authorization code to replace the one that has been deactivated.
- 2.4.4 The Customer may terminate services upon five (5) 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. Customer will continue to have Company usage until the Customer notifies it 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.

2.5 Credit Allowance

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

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

2.6 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.

2.7 Deposit

The Company does not require deposits unless the company feels that the customer is a potential risk for bad debt.

2.8 Advance Payments

The Company does not require advance payments.

2.9 Payment and Billing

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

2.9.2 The Customer is responsible for payment of all charges for service furnished to the Customer, as well as to all persons using the Customer's codes, exchange lines, facilities, or equipment, with or without the knowledge or consent of the Customer. The security of the Customer's Authorization Codes, subscribed exchange lines, and direct connect facilities is the responsibility of the Customer. All calls placed using direct connect facilities, subscribed exchange lines, or Authorization Codes will be billed to and must be paid by the Customer. Charges based on actual usage during a month and any accrued interest will be billed monthly in arrears.

2.9.3 All bills are presumed accurate, and shall be binding on the Customer unless objection is received by the Company within the applicable statute of limitations. No credits, refunds, or adjustments shall be granted if demand therefore is not received by the Company in writing within such limitation period.

2.10 Collection Costs

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In the event Company is required to initiate legal proceedings to collect any amounts due to Company, or to enforce any judgment obtained against a Customer, or for the enforcement of any other provision of this tariff or applicable law, Customer shall, in addition to all amounts due, be liable to Company for all reasonable costs incurred by Company in such proceedings and enforcement actions, including reasonable attorneys' fees, collection agency fees or payments, and court costs. In any such proceeding, the amount of collection costs, including attorneys' fees, due to the Company, will be determined by the court.

2.11 Taxes

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

2.12 Late Charges

A late fee of 1.65% will be charged to any balance that is past due more than 30 days.

2.13 Returned Check Charge

A fee of \$35.00 will be charged whenever a check or draft presented for payment for service is not accepted by the institution on which it is written.

2.14 Reconnection Charge

A reconnection fee of \$25.00 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.

2.15 Credit Card Decline Fee

A fee of \$25.00 will be charged for any credit card that is set up as electronic billing, which has declined and has not met the 48 hour deadline to get information updated.

SECTION 3 – DESCRIPTION OF SERVICE

3.1 Computation of Charges

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- 3.1.1 The total charge for each completed call may be a variable measured charge dependent on the duration and distance. 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 charged 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. All calls are rounded up to the next whole increment.
- 3.1.2 Where mileage bands appear in a rate table, rates for all calls are based upon the airline distance between the originating and terminating points of the call, as determined by the vertical and horizontal coordinates associated with the exchange (the area code and three digit central office code) associated with the originating and terminating telephone numbers. If the Customer obtains access to the Company's network by a dedicated access circuit, that circuit will be assigned and exchange for rating purposes based upon the Customer's main telephone number at the location where the dedicated access circuit terminates. The vertical and horizontal (V&H) coordinates for each exchange and the airline distance between them will be determined according to industry standards.
- 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.

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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:

275 Seventh Avenue, Suite 2000
New York, NY 10001
(646) 291-2446

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 over billing 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 over billed.

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

Idaho Public Utilities Commission
472 W Washington
Boise, ID 83702
(208) 334-0300

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

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 number will appear on the Customer's bill.

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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.

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.

3.5.3 800 Service (Toll-Free)

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.

3.5.4 Company Prepaid Calling Cards

This service permits use of Prepaid Calling Cards for placing long distance calls. Customers may purchase the 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 deleted. When the balance is deleted, 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.

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A card will expire on the date indicated on the card, or if no date is specified, 12 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 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.

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 the Company Prepaid Calling 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 cannot be completed.

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3.5.5 Directory Assistance

Access to long distance directory assistance is obtained by dialing 1 + (area code) + 555-1212 for listings within the originating area code and 1 + (area code) + 555-1212 for other listings. A charge applies for each call to directory assistance. A maximum of two requested telephone numbers will be processed per call to directory assistance.

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.

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.

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SECTION 4 – RATES

4.1 1+ Dialing

\$0.15 per minute

Depending on the plan, calls are billed in six second or one minute increments.

4.2 Travel Cards

\$0.099 per minute

Billed in one minute increments

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4.3 800 Service (Toll Free)

\$0.15 per minute – varies by state

Depending on the plan, calls are billed in six second or one minute increments.
A \$4.95 per month number service charge may apply if the customer does not carry a long distance number with our company.

4.4 Prepaid Calling Cards Program

A	\$0.15	per Telecom Unit
B	\$0.19	per Telecom Unit
C	\$0.25	per Telecom Unit
D	\$0.29	per Telecom Unit
E	\$0.32	per Telecom Unit
F	\$0.35	per Telecom Unit
G	\$0.39	per Telecom Unit
H	\$0.45	per Telecom Unit
I	\$0.05	per Telecom Unit
J	\$0.06	per Telecom Unit
K	\$0.07	per Telecom Unit
L	\$0.08	per Telecom Unit
M	\$0.09	per Telecom Unit
N	\$0.10	per Telecom Unit
O	\$0.11	per Telecom Unit
P	\$0.12	per Telecom Unit
Q	\$0.13	per Telecom Unit
R	\$0.14	per Telecom Unit
S	\$0.15	per Telecom Unit
T	\$0.19	per Telecom Unit
U	\$0.20	per Telecom Unit
V	\$0.25	per Telecom Unit
W	\$0.29	per Telecom Unit
X	\$0.30	per Telecom Unit
Y	\$0.33	per Telecom Unit
Z	\$0.35	per Telecom Unit
AA	\$0.39	per Telecom Unit
BB	\$0.40	per Telecom Unit
CC	\$0.50	per Telecom Unit
DD	\$0.60	per Telecom Unit
EE	\$0.70	per Telecom Unit
FF	\$0.80	per Telecom Unit
GG	\$0.90	per Telecom Unit
HH	\$0.99	per Telecom Unit

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4.5 Directory Assistance

\$0.60

4.6 Returned Check Charge

\$35.00

4.7 Credit Card Decline Charge

\$25.00

4.8 Payphone Dial Around Surcharge

A dial around surcharge of \$0.59 per call will be added to any completed INTRAsate toll access code and subscriber 800/888 type calls placed from a public or semi-public payphone.

4.9 Presubscribed Interexchange Carrier Charge

A Presubscribed Interexchange Carrier Charge ("PICC") applies on a monthly basis to all Customer monthly bills at the prevailing rate.

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