

ePHONE TELECOM, INC.

REGULATIONS AND SCHEDULE OF INTRASTATE CHARGES
APPLYING TO COMMUNICATIONS SERVICES WITHIN
THE STATE OF IDAHO

Applicable in the State of Idaho

Issued In Compliance with the Idaho Public Utilities Commission

TABLE OF CONTENTS

INDEX

SECTION 1 - APPLICATION OF TARIFF

SECTION 2 - EXPLANATION OF TERMS

SECTION 3 - GENERAL RULES AND REGULATIONS

SECTION 4 - INTERLATA TOLL SERVICES

SECTION 5 - RATES

Idaho Public Utilities Commission
Office of the Secretary
ACCEPTED FOR FILING

FEB 14 2002

Boise, Idaho

Issued: January 9, 2002
Issued By: Manager Rates and Tariffs
1145 Herndon Parkway
Herndon, VA 20170

Effective: ____, 2002

EXPLANATION OF NOTES

- (C) Indicates Changed Regulation
- (D) Indicates Discontinued Rate or Regulation
- (I) Indicates Rate Increase
- (M) Indicates Move in Location of Text
- (N) Indicates New Rate or Regulation
- (R) Indicates Rate Reduction
- (T) Indicates Change of Text Only

Idaho Public Utilities Commission
Office of the Secretary
ACCEPTED FOR FILING

FEB 14 2002

Boise, Idaho

Issued: January 9, 2002
Issued By: Manager Rates and Tariffs
1145 Herndon Parkway
Herndon, VA 20170

Effective: ____, 2002

CONTENTS

Section 1 - APPLICATION OF TARIFF

	Page
1.1 Application of Tariff	2
1.1.1 Service Territory.....	2
1.1.2 Availability.....	2

Idaho Public Utilities Commission
Office of the Secretary
ACCEPTED FOR FILING

FEB 14 2002

Boise, Idaho

Issued: January 9, 2002

Effective: _____, 2002

Issued By: Manager Rates and Tariffs
 1145 Herndon Parkway
 Herndon, VA 20170

Section 1 - APPLICATION OF TARIFF

1.1 Application of Tariff

This Tariff sets forth the regulations and rates applicable to services provided by ePHONE Telecom, Inc. ("ePHONE"), as follows:

The furnishing of intrastate interexchange communications services by virtue of one-way and/or two-way information transmission between points within the State of Idaho.

1.1.1 Service Territory

ePHONE will provide service throughout the entire State of Idaho.

1.1.2 Availability

Service is available where facilities permit.

Idaho Public Utilities Commission
Office of the Secretary
ACCEPTED FOR FILING

FEB 14 2002

Boise, Idaho

Issued: January 9, 2002

Effective: _____, 2002

Issued By: Manager Rates and Tariffs
1145 Herndon Parkway
Herndon, VA 20170

Section 2 - EXPLANATION OF TERMS

Certain terms used generally throughout this Tariff are defined below. The terms defined in this Tariff include the plural as well as the singular. Unless otherwise expressly stated, the words "herein," "hereof," "hereunder" and other similar words refer to this Pricing Guide as a whole and not to any particular subsection. The words "include" and "including" shall not be construed as terms of limitation.

Charges: The rates and charges, including but not limited to Usage Charges, Monthly Charges, and Termination Charges, assessed the Customer in accordance with this Tariff.

Company: ePHONE Telecom, Inc.

Commission: The Idaho Public Utilities Commission.

Customer: A person, firm, corporation or any other entity that orders Service and is responsible for the payment of Charges and compliance with the Company's regulations. A person, firm, corporation or any other entity that reasonably appears to be acting with the Customer's authority shall be deemed to be acting on behalf of the Customer

Flat Rate Service

The type of exchange service provided at a monthly rate with an unlimited number of calls within a specified primary calling area.

Intellectual Property: Patents and patent rights, trademarks and trademark rights, trade names and trade name rights, service marks and service mark rights, service names and service name rights, inventions, copyrights and copyright rights, processes, formulae, logos, trade secrets, industrial models, customer lists, designs, methodologies, computer programs (including all source codes) and related documentation, technical information, manufacturing, engineering and technical drawings, know-how and all pending applications for and registrations of patents, trademarks, service marks and copyrights.

Monthly Charge: A flat charge assessed the Customer each month for the use of the Company's Service.

Operational Service Date: The date when any Service, or any part of it, is first made available to the Customer by the Company or the date when the Customer first starts to use such Service (or any part of it), whichever date is the earlier.

Other Facilities Supplier: An entity other than the Company that provides facilities or services in connection with the Service furnished by the Company under this Pricing Guide and not as a part of a joint undertaking with the Company to furnish Service under this Pricing Guide.

Idaho Public Utilities Commission
Office of the Secretary

ACCEPTED FOR FILING

Issued: January 9, 2002
Issued By: Manager Rates and Tariffs
1145 Herndon Parkway
Herndon, VA 20170

Effective: _____, 2002

FEB 14 2002

Boise, Idaho

Section 2 -EXPLANATION OF TERMS (Cont'd)

PIN: Personal Identification Number. The PIN is a unique code assigned to a Customer of Company prepaid calling card services. The PIN is used to access the Company network for the purpose of placing calls through a Company prepaid calling card.

Resale of Service: The subscription to communications service and facilities by one entity and the reoffering of communications service to others (with or without 'adding value') for profit.

Service Order: The submission of a Company order form containing billing, technical and other descriptive information designed to enable the Company to furnish Service to the Customer.

State: The State of Idaho.

Telephone Call: A voice connection between two or more telephone stations through the public switched exchange system.

Usage Charge: A charge assessed the Customer for the use of the Company's Service. Usage Charges are assessed per second or minute of use or multiple thereof, as specified in Section 5 of this Tariff.

Idaho Public Utilities Commission
Office of the Secretary
ACCEPTED FOR FILING
FEB 14 2002
Boise, Idaho

Issued: January 9, 2002
Issued By: Manager Rates and Tariffs
1145 Herndon Parkway
Herndon, VA 20170

Effective: _____, 2002

CONTENTS

Section 3 - GENERAL RULES AND REGULATIONS

	Page
3.1 Undertaking of the Company	2
3.1.1 Scope	2
3.1.2 Availability of Service	2
3.1.3 Liability of the Company	2
3.2 Obligations of the Customer	5
3.2.1 Use of Service.....	5
3.2.2 Ownership and Intellectual Property Rights	5
3.2.3 Minimum Service Period.....	5
3.2.4 Payment for Services	6
3.3 Suspension or Termination of Service	9
3.3.1 Suspension by the Company.....	9
3.3.2 Termination by the Company	9
3.3.3 Termination by the Customer	10
3.4 Performance Credits for Service Interruptions.....	11

Idaho Public Utilities Commission
Office of the Secretary
ACCEPTED FOR FILING

FEB 14 2002

Boise, Idaho

Issued: January 9, 2002

Effective _____, 2002

Issued By: Manager Rates and Tariffs
1145 Herndon Parkway
Herndon, VA 20170

Section 3 - GENERAL RULES AND REGULATIONS (cont'd)

3.1 UNDERTAKING OF THE COMPANY

3.1.1 Scope

The Company undertakes to provide Service between the points described herein, in accordance with the terms and conditions set forth in this Tariff. The Company shall maintain sole and absolute discretion over the routing of Service furnished hereunder.

3.1.2 Availability of Service

Service is available twenty-four (24) hours per day, seven (7) days per week, subject to the availability of facilities and subject to transmission, atmospheric, topographical and like conditions. The Company may limit or interrupt the use of Service because of (i) the lack of transmission medium capacity, (ii) the need to perform maintenance, modifications, upgrades, relocations, testing or other similar activities necessary for the provision of Service, or (iii) any cause beyond its control. The Company reserves the right, when necessary, to arrange for Service to be furnished through the facilities of Other Facilities Suppliers or other entities or through the use of agents or subcontractors.

3.1.3 Liability of the Company

3.1.3.1 Except as stated in this Section 3.1.3, the Company shall not be liable for damages of any kind, including without limitation consequential, special or indirect damages, 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 willful misconduct, if established as a result of judicial or administrative proceedings.

Idaho Public Utilities Commission
Office of the Secretary
ACCEPTED FOR FILING

FEB 14 2002

Boise, Idaho

Issued: January 9, 2002

Effective _____, 2002

Issued By: Manager Rates and Tariffs
1145 Herndon Parkway
Herndon, VA 20170

Section 3 - GENERAL RULES AND REGULATIONS (cont'd)

3.1 UNDERTAKING OF THE COMPANY (cont'd)

3.1.3 Liability of the Company (cont'd)

3.1.3.2 THE COMPANY MAKES NO WARRANTY, EITHER EXPRESSED OR IMPLIED, BY OPERATION OF LAW OR OTHERWISE, CONCERNING THE COMPANY'S SERVICES, INCLUDING, WITHOUT LIMITATION, WARRANTIES OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE. THE COMPANY DOES NOT AUTHORIZE ANYONE, WHETHER A COMPANY EMPLOYEE, AGENT, SUB-CONTRACTOR, OR OTHERWISE, TO MAKE A WARRANTY OF ANY KIND ON ITS BEHALF AND THE CUSTOMER SHOULD NOT RELY ON ANY SUCH STATEMENT. NEITHER THE COMPANY NOR ANY OF ITS SUBCONTRACTORS OR SUPPLIERS WILL BE LIABLE TO THE CUSTOMER FOR LOST REVENUES, LOST PROFITS, LOST DATA, OR OTHER SPECIAL, INCIDENTAL, INDIRECT OR CONSEQUENTIAL DAMAGE OR FOR LOSS, DAMAGE OR EXPENSE DIRECTLY OR INDIRECTLY ARISING FROM THE CUSTOMER'S OR ANY OTHER PARTY'S USE OF OR INABILITY TO USE SERVICES EITHER SEPARATELY OR IN COMBINATION WITH OTHER EQUIPMENT OR FOR LOSS OF ANY KIND, WHETHER OR NOT THE COMPANY HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGE OR LOSS, NOR SHALL ANY RECOVERY AGAINST THE COMPANY, WHETHER IN CONTRACT, TORT (INCLUDING NEGLIGENCE, STRICT LIABILITY OR OTHERWISE) BE GREATER IN AMOUNT THAN THE CHARGES PAID BY THE CUSTOMER TO THE COMPANY UNDER THIS TARIFF. THE CUSTOMER ASSUMES ALL RISKS AND LIABILITY FOR LOSS, DAMAGE OR INJURY TO PERSONS OR PROPERTY OF THE CUSTOMER OR OTHERS ARISING OUT OF USE OR POSSESSION OF THE SERVICES PROVIDED UNDER THIS TARIFF.

3.1.3.3 The Company shall not be liable for any failure of performance hereunder due to causes beyond its control, including but not limited to any acts of God, fire, lightning, explosion, flood, extreme weather conditions or other catastrophes; any law, order, regulation, directive, action or request of the United States Government, or any other government, including state and local governments having jurisdiction over the Company, or of any department, agency, commission, bureau, corporation or other instrumentality of any one or more of said governments, or of any civil or military authority; any national emergencies, insurrections, riots or wars; or any labor difficulties.

Idaho Public Utilities Commission
Office of the Secretary
ACCEPTED FOR FILING

FEB 14 2002

Issued: January 9, 2002

Effective , 2002

Issued By: Manager Rates and Tariffs
 1145 Herndon Parkway
 Herndon, VA 20170

Section 3 - GENERAL RULES AND REGULATIONS (cont'd)

3.1 UNDERTAKING OF THE COMPANY (cont'd)

3.1.3 Liability of the Company (cont'd)

3.1.3.4 The Company shall not be liable for any act or omission of Other Facilities Suppliers or for any damages, including Usage Charges, the Customer may incur as a result of the unauthorized use or misuse of the Service. Unauthorized use or misuse includes, but is not limited to, the unauthorized use or misuse of Service by the Customer, the Customer's employees, third parties, or the public. The Company does not warrant or guarantee that it can prevent unauthorized use or misuse, and the Customer is responsible for controlling access to, and use of, the Service.

3.1.3.5 The Company shall also not be liable for: (a) the interception or breach in privacy or security of any Service or communications provided under this Tariff; (b) libel, slander, or infringement of copyright arising from or in connection with the transmission of communications by means of the Service provided by the Company; or (c) infringement of patents or trade secrets arising from the combination, connection, or use of the Service with Customer-provided equipment, facilities or services.

3.1.3.6 Each provision of this Tariff limiting or excluding liability operates separately and survives independently of the others.

3.1.3.7 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.

Idaho Public Utilities Commission
Office of the Secretary
ACCEPTED FOR FILING

FEB 14 2002

Boise, Idaho

Issued: January 9, 2002

Effective _____, 2002

Issued By: Manager Rates and Tariffs
1145 Herndon Parkway
Herndon, VA 20170

Section 3 - GENERAL RULES AND REGULATIONS (cont'd)

3.2 OBLIGATIONS OF THE CUSTOMER

3.2.1 Use Of Service

Any service provided under this Tariff may be resold to or shared (jointly used) with other persons at the customer's option. The customer remains solely responsible for all use of service ordered by it or billed to its telephone number(s) pursuant to this Tariff, for determining who is authorized to use its service, and for promptly notifying the Company of any unauthorized use. The customer may advise its customers that a portion of its service is provided by the Company, but the customer shall not represent that the Company jointly participates with the customer in the provision of the service.

3.2.2 Use and Ownership of Equipment

The Company's equipment, apparatus, channels and lines shall be carefully used. Equipment furnished by the Company shall remain its property and shall be returned to the Company whenever requested, within a reasonable period following the request, in good condition, reasonable wear and tear accepted. The customer is required to reimburse the Company for any loss of, or damage to, the facilities or equipment on the customer's premises, including loss or damage caused by agents, employees or independent contractors of the customer through any negligence.

3.2.3 Minimum Period of Service

The minimum period of service is one month except as otherwise provided in this Tariff. The customer must pay the regular tariffed rate for the service they subscribe to for the minimum period of service. If a customer disconnects service before the end of the minimum service period, that customer is responsible for paying the regular rates for the remainder of the minimum service period.

Idaho Public Utilities Commission
Office of the Secretary
ACCEPTED FOR FILING

FEB 14 2002

Boise, Idaho

Issued: January 9, 2002

Effective ____, 2002

Issued By: Manager Rates and Tariffs
1145 Herndon Parkway
Herndon, VA 20170

Section 3 - GENERAL RULES AND REGULATIONS (cont'd)

3.2 OBLIGATIONS OF THE CUSTOMER (cont'd)

3.2.4 Payment for Services

3.2.4.1 The Customer is responsible for payment of all Charges for Service furnished by the Company to the Customer. Charges for each Service shall commence on its Operational Service Date. All Charges for services shall be paid within 30 days of the date of the Company invoice (the "Due Date"). Usage Charges shall be assessed in arrears. Monthly Charges will be assessed in advance. The Company shall send invoices to the Customer at the address specified in the Service Order. The Customer shall provide the Company 30 days' advance notice in writing of any change in the invoice address. The Company will implement the change as soon as reasonably practicable. The Customer's responsibility for timely payment of all Charges is not changed due to the Customer's failure to receive an invoice.

3.2.4.2 The Customer shall not be excused from paying the Company for Service provided to the Customer or any portion thereof on the basis that unauthorized use or misuse occurred over the Service. The Customer shall indemnify and hold harmless the Company against all costs, expenses, claims or actions arising from unauthorized use or misuse of any nature of the Service. If the Company initiates legal proceedings to collect any amount due hereunder and the Company substantially prevails in such proceedings, then the defendant Customer shall pay the reasonable counsel fees and costs of the Company in prosecuting such proceedings and appeals.

3.2.4.3 State and local sales, use, excise and other taxes and surcharges, where applicable, shall be added to the Charges contained herein, unless the Customer provides a properly executed certificate of exemption from such taxes and surcharges. It shall be the responsibility of the Customer to pay these taxes and to accept the liability of any such unpaid taxes that may become applicable. The amounts resulting from taxes, fees, or exactions imposed against the Company, its property, or its operations, excepting only taxes imposed generally on corporations, shall be billed to its customers pro rata by the company when applicable.

Idaho Public Utilities Commission
Office of the Secretary
ACCEPTED FOR FILING

FEB 14 2002

Boise, Idaho

Issued: January 9, 2002

Effective _____, 2002

Issued By: Manager Rates and Tariffs
1145 Herndon Parkway
Herndon, VA 20170

Section 3 - GENERAL RULES AND REGULATIONS (cont'd)

3.2 OBLIGATIONS OF THE CUSTOMER (cont'd)

3.2.4 Payment for Services (cont'd)

- 3.2.4.4 The Customer may be required to provide a deposit or other such advance payment, to be held by the Company as a guaranty of the payment of Charges. Such security may be applied at any time, at the option of the Company, in payment of any unpaid Charges for Service furnished to the Customer or in payment of applicable Termination Charges. Such a deposit will not exceed an amount equal to an aggregate of three (3) months' recurring and nonrecurring charges for all Services.
- 3.2.4.5 The Company, upon the termination of Service, will refund promptly the Customer's deposit, or the balance in excess of unpaid Charges, if any, for Service. In addition, the fact that a deposit has been made neither relieves the Customer from complying with the Company's regulations or from the prompt payment of bills nor constitutes a waiver or modification of the regulations of the Company providing for the termination of Service for nonpayment of any sums due the Company for Service rendered.
- 3.2.4.6 When the Customer disputes a bill for the Company's Service, the Customer shall: (i) pay any undisputed portion of the bill or, at the Customer's election, pay the disputed portion pending resolution of the dispute; (ii) advise the Company in writing that the bill or any portions thereof are disputed by the Customer; and (iii) provide a written explanation of the basis for the dispute. The Company will review the Customer's bill and notify the Customer within a reasonable time of the outcome of its review. If the Company agrees with the Customer, it shall credit the Customer's account for any disputed amounts paid by the Customer. If the Company disagrees with the Customer, any disputed amount unpaid by the Customer shall become payable upon notice to the Customer.

Idaho Public Utilities Commission
Office of the Secretary
ACCEPTED FOR FILING

FEB 14 2002

Boise, Idaho

Issued: January 9, 2002

Effective _____, 2002

Issued By: Manager Rates and Tariffs
1145 Herndon Parkway
Herndon, VA 20170

Section 3 - GENERAL RULES AND REGULATIONS (cont'd)

3.2 OBLIGATIONS OF THE CUSTOMER (cont'd)

3.2.4 Payment for Services (cont'd)

3.2.4.7 The Customer shall be responsible for the payment of a Returned Check Charge of \$10.00 when the bank returns a check that has been presented to the Company by a customer in payment for charges.

3.2.4.8 Customer bills for telephone service are due on the due date specified on the bill. A customer is in default unless payment is made on or before the due date specified on the bill. If payment is not received by the customer's next billing date, a late payment charge of 1.5% will be applied to all amounts previously billed under this Tariff. Undisputed amounts on the same bill are subject to late payment charges if unpaid and carried forward to the next bill. Late payment charges do not apply to: (a) those portions (and only those portions) of unpaid balances that are associated with disputed amounts; and (b) final accounts.

3.2.4.9 The Company will provide interest on customer overpayments that are not refunded within 30 days of the date the Company receives the overpayment. An overpayment is considered to have occurred when payment in excess of the correct charges for service is made because of erroneous Company billing. The customer will be issued reimbursement for the overpayment, plus interest, or, if agreed to by the customer, credit for the amount will be provided on the next regular Company bill. The rate of interest shall be the greater of the customer deposit interest rate or the Company's applicable Late Payment Charge. Interest shall be paid from the date when overpayment was made, adjusted for any changes in the deposit rate or late payment rate, and compounded monthly, until the date when the overpayment is refunded. The date when overpayment is considered to have been made will be the date on which the customer's overpayment was originally recorded to the customer's account by the Company.

Idaho Public Utilities Commission
Office of the Secretary
ACCEPTED FOR FILING

FEB 14 2002

Boise, Idaho

Issued: January 9, 2002

Effective _____, 2002

Issued By: Manager Rates and Tariffs
1145 Herndon Parkway
Herndon, VA 20170

Section 3 - GENERAL RULES AND REGULATIONS (cont'd)

3.3 SUSPENSION OR TERMINATION OF SERVICE

3.3.1 Suspension by the Company

The Company may, without incurring any liability, suspend Service to the Customer if such action is necessary to protect Company employees, agents, sub-contractors, facilities, equipment or Service; provided, however, that the Company shall make reasonable efforts to give the Customer prompt advance notice of any such suspension where possible. Upon non-payment of any sum owing to the Company for more than 30 days beyond the date of invoice for Service or upon violation of any of the terms or conditions governing the furnishing of Service under this Tariff, the Company may, by 24 hours advance notice to the Customer in the case of post-paid services or without notice to prepaid Customers, suspend the furnishing of Service under this Tariff without incurring any liability. Suspension for cause does not relieve the Customer of any obligation to pay Charges that have accrued. Should the Company restore Service after suspension, the Customer shall be responsible for the payment of any Charges, including reconnection charges or other costs, associated with the suspension and restoration of Service.

3.3.2 Termination by the Company

In accordance with the Idaho Public Utilities Commission Customer Relations Rules, the Company may terminate Service to the Customer for cause, without incurring any liability: (a) after suspension of Service for nonpayment, if such non-payment is not corrected within two (2) days following the suspension of Service; (b) when the Company has reason to believe that the Customer is not in compliance with any provision of this Tariff; (c) when the Company has reason to believe that the Customer provided false or misleading information to the Company in connection with a Service Order; (d) when the Company has reason to believe that the Customer has used or has attempted to use the Service for an illegal, immoral or unlawful purpose; or (e) following the initiation by or against the Customer of a proceeding in bankruptcy, reorganization, insolvency, receivership or assignment for the benefit of creditors. Termination for cause does not relieve the Customer of any obligation to pay Charges that have accrued for Service provided under this Tariff.

Idaho Public Utilities Commission
Office of the Secretary
ACCEPTED FOR FILING

FEB 14 2002

Boise, Idaho

Issued: January 9, 2002

Effective _____, 2002

Issued By: Manager Rates and Tariffs
1145 Herndon Parkway
Herndon, VA 20170

Section 3 - GENERAL RULES AND REGULATIONS (cont'd)

3.3 SUSPENSION OR TERMINATION OF SERVICE (cont'd)

3.3.3 Termination by the Customer

The Customer may terminate service according to the conditions of that service as stated under Section 4, Service Offerings.

Idaho Public Utilities Commission
Office of the Secretary
ACCEPTED FOR FILING

FEB 14 2002

Boise, Idaho

Issued: January 9, 2002

Effective _____, 2002

Issued By: Manager Rates and Tariffs
1145 Herndon Parkway
Herndon, VA 20170

Section 3 - GENERAL RULES AND REGULATIONS (cont'd)

3.4 PERFORMANCE CREDITS FOR SERVICE INTERRUPTIONS

No Performance Credits are available for service interruptions. In the event of an interruption of service, no credit shall be given to Customer calls made through an unrelated service provider.

Idaho Public Utilities Commission
Office of the Secretary
ACCEPTED FOR FILING

FEB 14 2002

Boise, Idaho

Issued: January 9, 2002

Effective _____, 2002

Issued By: Manager Rates and Tariffs
1145 Herndon Parkway
Herndon, VA 20170

Section 4 – INTERLATA TOLL SERVICES

CONTENTS

	Page
4.1 General	2
4.1.1 Description	2
4.1.2 Timing of Calls	2
4.1.3 Promotional Trial Services	2
4.2 Prepaid Services	3
4.2.1 Flat Rate Service	3
4.2.1.1 Unlimited Long Distance Calling Plan	3
4.2.2 Metered Service	5
4.2.2.1 Prepaid Calling Cards	5
4.2.2.2 E-TRANS-PORT	6
4.2.2.3 Talk 500.....	11 (N)

Idaho Public Utilities Commission
Office of the Secretary
ACCEPTED FOR FILING

OCT 10 2002

Boise, Idaho

Issued: September 30, 2002

Effective: October 10, 2002

Issued By: Manager Rates and Tariffs
 1145 Herndon Parkway
 Herndon, VA 20170

Section 4 – INTERLATA TOLL SERVICES**4.1 GENERAL****4.1.1 Description**

InterLATA toll service is furnished for communication between telephones located in different LATAs within the State in accordance with the regulations and schedules of charges specified in this tariff. The toll service charges specified in this section are in payment for all service furnished between the calling and called telephone, except as otherwise provided in this Tariff.

IntraLATA toll calling includes the following types of calls: direct dialed, calling card, collect, 3rd number billed, special toll billing, requests to notify of time and charges, person to person calling and other station to station calls.

4.1.2 Timing Of Calls

Unless otherwise indicated, all calls are timed in one- minute increments and all calls that are fractions of a minute are rounded up to the next whole minute. Call timing ends when the calling station "hangs up," thereby releasing the network connection. If the called station "hangs up" but the calling station does not, chargeable time ends when the network connection is released by automatic timing equipment in the telephone network.

4.1.3 Promotional Trial Services

The Company may establish temporary promotional programs wherein it may waive or reduce nonrecurring or recurring charges, to introduce a present or potential customer to a service not previously subscribed to by the customer. During a Promotional Trial, the service is provided to all eligible customers who ask to participate. Appropriate notification of the promotion will be made to all eligible customers by using direct mail, broadcast or print media, direct contact or other comparable means of notification. The Company retains the right to limit the size and scope of a Promotional Trial.

Idaho Public Utilities Commission
Office of the Secretary
ACCEPTED FOR FILING

JUN 17 2002

Boise, Idaho

Issued: January 9, 2002

Effective: _____, 2002

Issued By: Manager Rates and Tariffs
1145 Herndon Parkway
Herndon, VA 20170

Section 4 – INTERLATA TOLL SERVICES (cont'd)

4.2 PREPAID SERVICES

4.2.1 Flat Rate Service

4.2.1.1 Unlimited Long Distance Calling Plan

4.2.1.1.1 General Description

The Unlimited Long Distance Calling Plan is a residential prepaid service that allows a Customer to place unlimited US intrastate and interstate domestic interstate calls during a 30-day period for a fixed Monthly Charge. The Customer may place calls from a fixed residential phone, payphone or cellular phone (additional charges from the Customer's cellular service provider may apply) using an 800 number supplied by the Company.

4.2.1.1.2 Service Ordering

A Customer may order the Unlimited Long Distance Calling Plan through telemarketing channels or directly by calling Customer Service at 1-866-873-7500. Once a valid Service Order has been placed, the Company will provide the Customer with an 800-access number and a PIN.

4.2.1.1.3 Service Restrictions

The Unlimited Long Distance Calling Plan is available for use only by individual residential subscribers. Business, corporations and other such entities are ineligible for this service. The Customer must utilize a touch-tone phone in order to access the service. Simultaneous calls using a single PIN are prohibited.

4.2.1.1.4 Service Period

After placing a valid Service Order, the Customer is entitled to utilize the Unlimited Long Distance Calling Plan for a 10-day period, during which no charges shall apply. Following the 10-day trial period, the Company shall charge the Customer the Monthly Charges set forth in Section 5 of this Tariff for each 30-day period (Service Period). The Service Period may begin at any point in a given month. The service period continues until terminated in accordance with the terms set forth in this Tariff.

 Issued: January 9, 2002

Effective: _____, 2002

 Issued By: Manager Rates and Tariffs
 1145 Herndon Parkway
 Herndon, VA 20170

 Idaho Public Utilities Commission
 Office of the Secretary
ACCEPTED FOR FILING
JUN 17 2002

Boise, Idaho

Section 4 – INTERLATA TOLL SERVICES (cont'd)

4.2 PREPAID SERVICES (cont'd)

4.2.1 Flat Rate Service (cont'd)

4.2.1.1 Unlimited Long Distance Calling Plan (cont'd)

4.2.1.1.5 Payment

Payment is made through automatic debit from the bank account specified by the Customer or through automatic charges to an approved credit card. By placing a Service Order, Customer expressly agrees to permit the Company to debit the specified bank account or to charge designated credit card the at the beginning of each Service Period.

4.2.1.1.6 Termination by the Customer

The Service Period continues until terminated by the Customer or the Company. The Customer may terminate service by providing advanced notice to the Company no later than 5 days prior to the beginning of a new 30-day Service Period. Such cancellation shall be effective for the next Service Period. No partial refunds or credits are available.

4.2.1.1.7 Termination by the Company

In addition to its rights under Section 3.3.2 of this Tariff, the Company shall have the right to terminate service immediately in the event that Customer has insufficient funds available when the Company attempts to collect the Monthly Charge through the debit of the Customer bank account or credit card.

Idaho Public Utilities Commission
Office of the Secretary
ACCEPTED FOR FILING

JUN 17 2002

Boise, Idaho

Issued: January 9, 2002

Effective: _____, 2002

Issued By: Manager Rates and Tariffs
1145 Herndon Parkway
Herndon, VA 20170

Section 4 – INTERLATA TOLL SERVICES (cont'd)

4.2 PREPAID SERVICES (cont'd)

4.2.2 Metered Service

4.2.2.1 Prepaid Calling Cards

| (N)

The Company offers a variety of metered prepaid calling cards that allow residential a Customer to place calls to locations within the State (as well other interstate and international locations) using a toll free or local access number and PIN supplied by the Company to reach the Company calling platform. These cards are available in face value denominations of \$5.00, \$10.00, \$20.00 and \$25.00. Usage Charges and other surcharges as set forth in Section 5 of this Tariff apply to each call placed with a metered prepaid calling card.

| (N)

4.2.2.1.1 Service Ordering

A Customer may purchase the metered prepaid calling cards Card through Company distributors and affiliated retailers. Cards are sold through distribution channels and are activated prior to sale to the end user.

4.2.2.1.2 Service Restrictions

| (T)

Metered prepaid calling cards are available for use by individual residential and business subscribers. The Customer must utilize a touch-tone phone in order to access the service. Calls from payphones and cellular phones are permitted, but may be subject to additional charges. Simultaneous calls using a single PIN are prohibited.

| (T)

4.2.2.1.3 Service Period

| (C)

Metered prepaid calling cards are valid for 3 months from the date the Customer activates the card. The card may not be recharged or reactivated once the Service Period has expired. No refunds or credits are available for unused value remaining on a card upon expiration. If the card balance is lower than the estimated minimum cost for the call, the Customer will be notified prior to placing the call and the call will not be allowed to proceed.

| (C)

Issued: June 7, 2002

Effective: June 17, 2002

Issued By: Manager Rates and Tariffs
1145 Herndon Parkway
Herndon, VA 20170

Idaho Public Utilities Commission
Office of the Secretary
ACCEPTED FOR FILING

JUN 17 2002

Boise, Idaho

Section 4 – INTERLATA TOLL SERVICES (cont'd)

4.2 PREPAID SERVICES (cont'd)

4.2.2 Metered Service (cont'd)

4.2.2.1 Prepaid Calling Cards (cont'd)

4.2.2.1.4 Charging

The Company will debit from the remaining face value of a Customer's card the appropriate Usage Charge and surcharge for each call placed based upon the destination number and duration of the call. The Usage Charges and surcharges for the metered prepaid cards are set forth in Section 5 of this Tariff.

4.2.2.2 E-TRANS-PORT™ | (N)

4.2.2.2.1 General Description | (N)

E-TRANS-PORT™ is an automated prepaid calling service for residential and business Customers that allows users in the continental United States to place calls to various US and international locations by means of a special device. The E-TRANS-PORT™ device automatically dials the Company's 800 access number and individual PIN associated with a Customer's prepaid calling plan account. E-TRANS-PORT™ service is available in accordance with the service options described in Section 4.2.2.2.2 below. | (N)

Idaho Public Utilities Commission
Office of the Secretary
ACCEPTED FOR FILING

JUN 17 2002

Boise, Idaho

Section 4 – INTERLATA TOLL SERVICES (cont'd)

4.2 PREPAID SERVICES (cont'd)

4.2.2 Metered Service (cont'd)

4.2.2.2 E-TRANS-PORT™ (cont'd)

4.2.2.2.2 Service Options | (N)

4.2.2.2.2.1 One Time Purchase | (N)

Under the E-TRANS-PORT™ One Time Purchase plan Customers receive with the purchase of the E-TRANS-PORT™ device an initial prepaid calling package with a face value of \$4.87. Calls placed with the E-TRANS-PORT™ device are charged against the face value of the initial prepaid package in accordance with the per minute rates set forth in Section 5 of this Tariff. This initial prepaid calling package expires 90 days after first use. Customers may purchase additional prepaid calling service by contacting the Company's customer service department at 1-866-466-2400 or through the Company's website at www.ephonetelecom.com or www.emin.tv. Additional prepaid calling service is available in increments of \$10 up to \$100 and thereafter in \$100 increments up to a maximum of \$2,000. Customers who purchase additional service of at least \$20 or more through the Company's website receive an additional \$1.95 worth of calling service. | (N)

Idaho Public Utilities Commission
Office of the Secretary
ACCEPTED FOR FILING

JUN 17 2002

Boise, Idaho

Issued: June 7, 2002

Effective: June 17, 2002

Issued By: Manager Rates and Tariffs
1145 Herndon Parkway
Herndon, VA 20170

Section 4 – INTERLATA TOLL SERVICES (cont'd)

4.2 PREPAID SERVICES (cont'd)

4.2.2 Metered Service (cont'd)

4.2.2.2 E-TRANS-PORT™ (cont'd)

4.2.2.2.2 Service Options (cont'd)

4.2.2.2.2.2 Recurring Service (N)

Under the E-TRANS-PORT™ Recurring Service option Customers enroll in a monthly calling plan based upon prepaid packages with face value denominations in \$10 increments up to \$100 and thereafter in \$100 increments up to a maximum of \$2,000. Customers choose one of above prepaid calling packages upon purchase of the E-TRANS-PORT™ device and agree to pay the associated fixed Monthly Charge for each Service Period they are enrolled in the calling plan. Calls placed with the E-TRANS-PORT™ device are charged against the face value of the Customer's prepaid package in accordance with the per minute rates set forth in Section 5 of this Tariff. Any remaining balance in a Customer's prepaid calling account is applied to the next Service Period. Customers may purchase additional prepaid calling period for any given Service Period by contacting the Company's customer service department at 1-866-466-2400 or through the Company's website at www.ephonetelecom.com or www.emin.tv. Customers who purchase additional service of \$20 or more through the Company's website receive an additional \$1.95 worth of calling service. The total accumulated prepaid dollar value in a Customer's account does not expire until 90 days after the Customer terminates enrollment in the Recurring Service plan. (N)

4.2.2.2.2.3 Service Restrictions (N)

E-TRANS-PORT™ service is available only to Customers located in the continental United States for calls placed from a residential or business location in the continental United States. Each residential or business line requires a separate E-TRANS-PORT™ device. (N)

 Issued: June 7, 2002

Issued By: Manager Rates and Tariffs
1145 Herndon Parkway
Herndon, VA 20170

Effective: June 17, 2002
Idaho Public Utilities Commission
Office of the Secretary
ACCEPTED FOR FILING

JUN 17 2002

Boise, Idaho

Section 4 – INTERLATA TOLL SERVICES (cont'd)

4.2 PREPAID SERVICES (cont'd)

4.2.2 Metered Service (cont'd)

4.2.2.2 E-TRANS-PORT™ (cont'd)

4.2.2.2.2 Service Options (cont'd)

4.2.2.2.2.4 Service Ordering (N)

A Customer may order E-TRANS-PORT™ service through direct retail channels or by calling Customer Service at 1-866-466-2400. Once a valid Service Order has been placed, the Company will provide the Customer with the E-TRANS-PORT™ device and will activate the prepaid account. (N)

4.2.2.2.2.5 Trial Period (N)

The Company will provide a full refund of the purchase price of an initial prepaid calling package under either the One Time Purchase or the Recurring Service Plan to a Customer who is dissatisfied with the E-Transport™ service during the first 30 days of activation. To obtain a refund, the Customer must contact 1-866-466-2400 no later than 5 days prior to the expiration of this 30-day period. The Company will deactivate the Customer account upon issuance of the refund. (N)

4.2.2.2.2.6 Payment (N)

Payment for E TransPort™ prepaid calling packages is made through either direct debit of a Customer's bank account or through an approved Visa, MasterCard, American Express or Discover credit card. By placing a Service Order under the Recurring Service plan described in Section 4.2.2.2.2, Customer expressly agrees to permit the Company to debit its bank account or charge its credit card at the beginning of each Service Period. (N)

Issued: June 7, 2002

Issued By: Manager Rates and Tariffs
1145 Herndon Parkway
Herndon, VA 20170

Effective: June 17, 2002
Idaho Public Utilities Commission
Office of the Secretary
ACCEPTED FOR FILING

JUN 17 2002

Boise, Idaho

Section 4 – INTERLATA TOLL SERVICES (cont'd)

4.2 PREPAID SERVICES (cont'd)

4.2.2 Metered Service (cont'd)

4.2.2.2 E-TRANS-PORT™ (cont'd)

4.2.2.2.2 Service Options (cont'd)

4.2.2.2.2.7 Termination by the Customer | (N)

Under the Recurring Service plan, the Service Period continues until terminated by the Customer or the Company. The Customer may terminate service by providing advanced notice to the Company no later than 5 days prior to the beginning of a new 30 day Service Period. Such cancellation shall be effective for the next Service Period. No partial refunds or credits are available. | (N)

4.2.2.2.2.8 Termination by the Company | (N)

In addition to the rights set forth in Section 3.3.2. of this Tariff, the Company shall have the right to terminate service immediately without liability in the event the Customer attempts to utilize E-TransPort™ services when the designated credit card is invalid, blocked, or has been terminated. Customer is still liable to the Company for all charges incurred. | (N)

Idaho Public Utilities Commission
Office of the Secretary
ACCEPTED FOR FILING

JUN 17 2002

Boise, Idaho

Issued: June 7, 2002

Effective: June 17, 2002

Issued By: Manager Rates and Tariffs
1145 Herndon Parkway
Herndon, VA 20170

Section 4 – INTERLATA TOLL SERVICES (cont'd)

4.2 PREPAID SERVICES (cont'd)

4.2.2 Metered Service (cont'd)

4.2.2.3 Talk 500 | (N)

4.2.2.3.1 General Description | (N)

The Talk 500 is a monthly recurring prepaid residential calling plan that allows a Customer to place up to 500 minutes of calls for a fixed Monthly Charge. The Customer must use the 800 number and PIN supplied by the Company in order to access this calling plan service. Minutes remaining in a Customer's account at the end of a Service Period expire and do not roll over to the next Service Period. | (N)

4.2.2.3.2 Service Ordering | (N)

A Customer may order Talk 500 through the Company's website at www.ephonetelecom.com or by directly calling Customer Service at 1 866 873 7500. | (N)

4.2.2.3.3 Service Restrictions | (N)

Talk 500 is available for use only by individual residential Customers. Businesses, corporations or others entities are ineligible for this service. Simultaneous use of a Customer calling count account or PIN from different locations is prohibited. Calls placed from a cellular phone are subject to airtime charges or fees imposed by the cellular service provider. | (N)

Idaho Public Utilities Commission
Office of the Secretary
ACCEPTED FOR FILING

OCT 10 2002

Boise, Idaho

Section 4 – INTERLATA TOLL SERVICES (cont'd)

4.2 PREPAID SERVICES (cont'd)

4.2.2 Metered Service (cont'd)

4.2.2.3 Talk 500 (cont'd) | (N)

4.2.2.3.4 Payment | (N)

Payment for Talk 500 is made through direct debit of a Customer's bank account. By placing an order for service, the Customer expressly agrees to permit the Company to debit its bank account at the beginning of each Service Period. | (N)

4.2.2.3.5 Termination by the Customer | (N)

Service continues under Talk 500 until the Customer or the Company terminates the plan in accordance with provisions of this Tariff. The Customer may terminate service by providing advanced notice to the Company no later than 5 days prior to the beginning of a new 30 day Service Period. The Customer may call 1 866 873 7500 to cancel. Such cancellation shall be effective for the next Service Period. No partial refunds or credits are available for unused minutes. | (N)

4.2.2.3.6 Termination by the Company | (N)

In addition to the rights set forth in Section 3.3.2 of this Tariff, the Company shall have the right to terminate service immediately without liability in the event the Customer attempts to utilize the Talk 500 calling plan when the designated bank account is invalid, blocked, or has been closed. In the event of such use, the Customer is still liable to the Company for all charges incurred. | (N)

Idaho Public Utilities Commission
Office of the Secretary
ACCEPTED FOR FILING

OCT 10 2002

Boise, Idaho

Section 5 – RATES

CONTENTS

		Page
.....		
5.1	Prepaid Services	2
5.1.1	Flat Rate Service.....	2
5.1.1.1	Unlimited Long Distance Calling Plan.....	2
5.1.2	Metered Service	3
5.1.2.1	Prepaid Calling Cards	3
5.1.2.2	E-TRANS-PORT™	5
5.1.2.3	Talk 500.....	6 (N)

Idaho Public Utilities Commission
Office of the Secretary
ACCEPTED FOR FILING
OCT 10 2002
Boise, Idaho

Issued: September 30, 2002

Effective: October 10, 2002

Issued By: Manager Rates and Tariffs
 1145 Herndon Parkway
 Herndon, VA 20170

Section 5 - RATES

5.1 PREPAID SERVICES

5.1.1 Flat Rate Service

5.1.1.1 Unlimited Long Distance Calling Plan

The Customer shall pay the Company \$49.95 per Service Period for the Unlimited Long Distance Plan, which includes intrastate and interstate calls. In addition, the Company shall charge the Customer a service fee of \$4.95 per Service Period to maintain the Customer's account.

Idaho Public Utilities Commission
Office of the Secretary
ACCEPTED FOR FILING

FEB 14 2002

Boise, Idaho

Issued: January 9, 2002

Effective: _____, 2002

Issued By: Manager Rates and Tariffs
1145 Herndon Parkway
Herndon, VA 20170

Section 5 – RATES (cont'd)

5.1 PREPAID SERVICES (cont'd)

5.1.2 Metered Service

5.1.2.1 Prepaid Calling Cards

5.1.2.1.1 Standard Rates

The Company shall charge the customer a rate of \$.10 per minute for calls placed to a destination number located within the State.

5.1.2.1.2 Standard Surcharges

- (a) The Company shall charge the customer a per call connect fee of \$.49.
- (b) The Company shall charge the customer a surcharge of \$.02 per minute for each call made using the Company supplied toll free access number.
- (c) The Company may impose a surcharge charge of \$0.50 per call for calls placed from a payphone in order to compensate the payphone provider for use of its service. (N)

5.1.2.1.3 Promotional Calling Card Rates

(a) Promotional Rate No. 1

For certain prepaid calling cards the Company will waive the standard connect fee.

**Idaho Public Utilities Commission
Office of the Secretary
ACCEPTED FOR FILING**

JUN 17 2002

Boise, Idaho

(Material that previously appeared on this page has been moved to the following page.)

Section 5 – RATES (cont'd)

5.1 PREPAID SERVICES (cont'd)

5.1.2 Metered Service (cont'd)

5.1.2.1 Prepaid Calling Cards (cont'd)

5.1.2.1.3 Promotional Calling Card Rates (cont'd)

(b) Promotional Rate No. 2 (M)

For certain prepaid calling cards the Company will charge a per minute rate of \$.059 per minute and will waive the standard surcharges set from Section 5.1.2.1.2 (a) and (c). Standard connect fees apply. (M)

(c) Promotional Rate No. 3 (M)

For certain prepaid calling cards the Company will: (i) charge a per minute rate of \$.039 per minute, (ii) a discounted per call connect fee of \$.39; and (iii) waive the standard surcharges set forth in Section 5.1.2.1.2 (b) and (c). (M)

(d) Promotional Rate No. 4 (M)

For certain prepaid calling cards the Company will charge a per minute rate of \$.029 per minute. Standard connect fees apply. (M)

Idaho Public Utilities Commission
Office of the Secretary
ACCEPTED FOR FILING

JUN 17 2002

Boise, Idaho

Section 5 – RATES (cont'd)

5.1 PREPAID SERVICES (cont'd)

5.1.2 Metered Service (cont'd)

5.1.2.1 Prepaid Calling Cards (cont'd)

5.1.2.1.3 Promotional Calling Card Rates (cont'd)

- (e) For certain prepaid calling cards, the Company will charge a rate of \$.049 per minute; apply a toll free surcharge of \$.01 per minute in lieu of the standard surcharge set forth in Section 5.1.2.1.2(b), and apply a connect fee of \$.039 in lieu of the standard surcharge set forth in Section 5.1.2.1.2(a). (N)
- (f) For certain prepaid calling cards, the Company will charge a rate of \$.032 per minute and will waive the surcharge set forth in Section 5.1.2.1.2(b). (N)
- (g) For certain prepaid calling cards, the Company will charge a rate of \$.038 per minute and will waive the standard surcharge set forth in Section 5.1.2.1.2(b). (N)

Idaho Public Utilities Commission
Office of the Secretary
ACCEPTED FOR FILING

JUN 17 2002

Boise, Idaho

Issued: June 7, 2002

Effective: June 17, 2002

Issued By: Manager Rates and Tariffs
1145 Herndon Parkway
Herndon, VA 20170

Section 5 – RATES (cont'd)

5.1 PREPAID SERVICES (cont'd)

5.1.2 Metered Service (cont'd)

5.1.2.2 E-TRANS-PORT™

(N)

- (a) Rates: The Company shall charge a rate of \$.065 per minute for calls placed using E-TRANS-PORT™ (N)
- (b) Charging Practices: Charges for interstate calls placed using E-TRANS-PORT™ shall be based upon one-minute increments. (N)
- (c) Surcharges: The Company shall waive the standard surcharges set forth in Section 5.1.2.1.2 of this Tariff. (N)

Idaho Public Utilities Commission
Office of the Secretary
ACCEPTED FOR FILING

JUN 17 2002

Boise, Idaho

Issued: June 7, 2002

Effective: June 17, 2002

Issued By: Manager Rates and Tariffs
1145 Herndon Parkway
Herndon, VA 20170

Section 5 – RATES (cont'd)

5.1 PREPAID SERVICES (cont'd)

5.1.2 Metered Service (cont'd)

5.1.2.3 Talk 500

| (N)

The Customer shall pay the Company \$24.95 per Service Period for the Talk 500 calling plan. Additional service may be purchased in increments of 100 minutes at the rate of \$5.00 per 100 minute increment.

| (N)

Idaho Public Utilities Commission
Office of the Secretary
ACCEPTED FOR FILING

OCT 10 2002

Boise, Idaho

Issued: September 30, 2002

Effective: October 10, 2002

Issued By: Manager Rates and Tariffs
1145 Herndon Parkway
Herndon, VA 20170