
INTEREXCHANGE TELECOMMUNICATIONS TARIFF

This tariff, WiMacTel, Inc. d/b/a Intellicall Operator Services Idaho Tariff No. 2, replaces in its entirety WiMacTel, Inc. Idaho Tariff No. 1 currently on file with the Commission.

**INTEREXCHANGE TELECOMMUNICATIONS TARIFF
OF IDAHO
WIMACTEL, INC.
D/B/A
INTELLICALL OPERATOR SERVICES**

This tariff contains the descriptions, regulations, and rates applicable to the furnishing of service and facilities for interexchange telecommunications services provided by WiMacTel, Inc. d/b/a Intellicall Operator Services, ("WiMacTel") with principal offices located at 13515 I Circle, Omaha, NE 68137. This tariff is on file with the Idaho Public Utilities Commission, and copies may be inspected, during normal business hours, at the Company's principal place of business.

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INTEREXCHANGE TELECOMMUNICATIONS TARIFF

CHECK SHEET

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

| PAGE | REVISION | | PAGE | REVISION | |
|-------------|----------------------|---|-------------|----------------------|---|
| Title | Original | | 26 | Original | |
| 1 | 1 st Rev. | * | 27 | Original | |
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INTEREXCHANGE TELECOMMUNICATIONS TARIFF

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INTEREXCHANGE TELECOMMUNICATIONS TARIFF

EXPLANATION OF SYMBOLS

The following symbols are used for the purposes indicated below:

- (C)** - To signify changed listing, rule, or condition that may affect rates or charges.
- (D)** - To signify discontinued material, including listing, rate, rule, or condition.
- (I)** - To signify an increase.
- (M)** - To signify material relocated from or to another part of tariff schedule with no change in text, rate, rule or condition.
- (N)** - To signify new material including listing, rate, rule or condition.
- (R)** - To signify a reduction.
- (S)** - To signify reissued material.
- (T)** - To signify change in wording of text but not change in rate, rule, or condition.

INTEREXCHANGE TELECOMMUNICATIONS TARIFF

TARIFF FORMAT

- A. Page Numbering** – Page numbers appear in the upper right corner of the page. Pages are numbered sequentially, however, new pages are occasionally added to the tariff. When a new page is added between pages already in effect, a decimal is added. For example, a new page added between pages 14 and 15 would be 14.1.
- B. Page Revision Numbers** – Revision numbers also appear in the upper right corner of each page. These numbers are used to determine the most current page version on file with the Commission. For example, the 4th Revised Page 14 cancels the 3rd Revised Page 14. Because of various suspension periods, deferrals, etc., the most current page number on file with the Commission is not always the tariff page in effect. Consult the Check Sheet for the page currently in effect.
- C. Paragraph Numbering Sequence** – There are nine levels of paragraph coding. Each level of coding is subservient to its next higher level:
- 2.
 - 2.1.
 - 2.1.1.
 - 2.1.1.A.
 - 2.1.1.A.1.
 - 2.1.1.A.1.(a).
 - 2.1.1.A.1.(a).I.
 - 2.1.1.A.1.(a).I.(i).
 - 2.1.1.A.1.(a).I.(i).(1).
- D. Check Sheets** – When a tariff filing is made with the Commission, an updated Check Sheet accompanies the tariff filing. The Check Sheet lists the pages contained in the tariff, with a cross reference to the current revision number. When new pages are added, the Check Sheet is changed to reflect the revision. All revisions made in a given filing are designated by an asterisk (*). There will be no other symbols used on this page if these are the only changes made to it (i.e., the format, etc. remain the same, just revised revision levels on some pages.) The tariff user should refer to the latest Check Sheet to find out if a particular page is the most current on file with the Commission.

INTEREXCHANGE TELECOMMUNICATIONS TARIFF

SECTION 1 - TECHNICAL TERMS AND ABBREVIATIONS

Access Line - An arrangement which connects the customer's location to an WiMacTel, Inc. switching center or point of presence.

Account Codes - Optional, customer defined digits that allow the customer to identify the individual user, department, or client associated with a call.

Aggregator - Any person, excluding local exchange carriers and cellular service providers that, in the ordinary course of its operations, make telephones available to the public or to transient users of its premises, for intrastate telephone calls using a provider of operator services.

Authorized User - A person, firm, corporation, or any other entity authorized by the Customer to communicate utilizing the Carrier's service.

Call - A completed connection established between a calling station and one or more called stations.

Customer - The person, firm, corporation, or other entity which orders, cancels, amends, or uses service and is responsible for payment of charges and compliance with the Company's tariff.

Commission – refers to Idaho Public Utilities Commission.

Company or Carrier - WiMacTel, Inc. d/b/a Intellicall Operator Services unless otherwise clearly indicated by the context.

LEC - Local Exchange Company.

Special Access Origination - Where originating access between the customer and the interexchange carrier is provided on dedicated circuits. The cost of these dedicated circuits is billed by the access provider directly to the end user.

Switched Access Origination - Where originating access between the customer and the interexchange carrier is provided on local exchange company Feature Group circuits and the connection to the customer is a LEC-provided business or residential access line. The cost of switched Feature Group access is billed to the interexchange carrier.

Travel Card - A proprietary calling card offered by the Company which enables the Customer to use the Company's service by dialing a Company-provided access number.

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

INTEREXCHANGE TELECOMMUNICATIONS TARIFF

SECTION 2 - RULES AND REGULATIONS

2.1 Undertaking of the Company

The Company's services and facilities are furnished for communications within the State of Idaho under terms of this tariff.

The Company undertakes to provide the services offered in this tariff in accordance with the terms and conditions set forth under this tariff. The Company may act as the Customer's agent for ordering access connection facilities provided by other carriers or entities, when authorized by the Customer, to allow connection of a Customer's location to the Company. The Customer shall be responsible for all charges due for such service arrangement.

The Company's services and facilities are provided on a monthly basis unless otherwise provided, and are available twenty-four hours per day, seven days per week.

INTEREXCHANGE TELECOMMUNICATIONS TARIFF

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

2.2 Limitations

- 2.2.1** Service is offered subject to the availability of the necessary facilities and equipment, or both facilities and equipment, and subject to the provisions of this tariff.
- 2.2.2** The Company reserves the right to discontinue or limit service when necessitated by conditions beyond its control, or when the Customer is using service in violation of provisions of this tariff, or in violation of the law.
- 2.2.3** The Company does not undertake to transmit messages, but offers the use of its facilities when available, and will not be liable for errors in transmission or for failure to establish connections.
- 2.2.4** All facilities provided under this tariff are directly controlled by the Company and the Customer may not transfer or assign the use of service or facilities without the express written consent of the Company. Such transfer or assignment shall only apply where there is no interruption of the use or location of the service or facilities.
- 2.2.5** Prior written permission from the Company is required before any assignment or transfer. All regulations and conditions contained in this tariff shall apply to all such permitted assignees or transferees, as well as all conditions of service.
- 2.2.6** 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.

2.3 Use

Services provided under this tariff may be used for any lawful purpose for which the service is technically suited.

INTEREXCHANGE TELECOMMUNICATIONS TARIFF

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

2.4 Liabilities of the Company

- 2.4.1** The Company's liability for damages arising out of mistakes, interruptions, omissions, delays, errors, or defects in transmission which occur in the course of furnishing service or facilities, in no event shall exceed an amount equivalent to the proportionate charge to the Customer for the period during which the faults in transmission occur.
- 2.4.2** The Company shall not be liable for claim or loss, expense or damage (including indirect, special or consequential damage) , for any interruption, delay, error, omission, or defect in any service, facility or transmission provided under this tariff, if caused by any person or entity other than the Company, by any malfunction of any service or facility provided by any other carrier, by an act of God, fire, war, civil disturbance, or act of government, or by any other cause beyond the Company's direct control.
- 2.4.3** The Company shall not be liable for, and shall be fully indemnified and held harmless by Customer against any claim or loss, expense, or damage (including indirect, special or consequential damage) for defamation, libel, slander, invasion, infringement of copy-right or patent, unauthorized use of any trademark, trade name, or service mark, unfair competition, interference with or misappropriation or violation of any contract, proprietary or creative right, or any other injury to any person, property or entity arising out of the material, data, information, or other content revealed to, transmitted, or used by the Company under this tariff; or for any act or omission of the Customer; or for any personal injury or death of any person caused directly or indirectly by the installation, maintenance, location, condition, operation, failure, presence, use or removal of equipment or wiring provided by the Company, if not directly caused by negligence of the Company.
- 2.4.4** No agent or employee of any other carrier shall be deemed to be an agent or employee of the Company.
- 2.4.5** The Company shall not be liable for any defacement of or damages to the premises of a Customer resulting from the furnishing of service which is not the direct result of the Company's negligence.
- 2.4.6** No third party provider or their directors, officers or employees that are directly or indirectly associated with the Company's performance of our services shall be liable to the Customer for any special, indirect, incidental, consequential, reliance, exemplary, punitive or other damages arising out of a service failure.

INTEREXCHANGE TELECOMMUNICATIONS TARIFF

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

2.5 Deposits

2.5.1 Commercial Customers

- A.** The Company may, in order to safeguard its interests, require a Customer which has a proven history of late payments to the Company or does not have established credit or has a bad credit rating to make a deposit prior to or at any time after the provision of service to the Customer to be held by the Company as a guarantee of the payment of rates and charges. No such deposit will be required of a Customer which has established satisfactory credit and has no history of late payments to the Company.
- B.** The amount of the deposit which may be required of a Customer for the purpose of establishing credit shall not exceed two times the average monthly bill for residential Customers whose bills are payable in advance. The amount of deposit may be adjusted at the request of the Customer at any time when the character, purpose, or degree of the Customer's use of the service has materially changed, or when it is indicated that it will change.
- C.** The making of a deposit shall not relieve any Customer of the obligation to pay current bills when due. A deposit shall only be applied to the indebtedness of the Customer for jurisdictional telecommunications services of the provider.
- D.** The Company will pay interest on deposits, to accrue from the date the deposit is made until it has been refunded, or until a reasonable effort has been made to effect refund. The Company will pay interest at the rate prescribed by the Commission.
- E.** The Company shall keep a record of each cash deposit until the deposit is returned. The record will show the name of each Customer making a deposit; the premises occupied by the Customer when making the deposit and each successive premises occupied while the deposit is retained by the Company; the amount and date of making the deposit; and a record of each transaction, such as the payment of interest, interest credited, etc., concerning the deposit. Concurrently with receiving a deposit, the Company will provide the Customer a receipt showing the deposit date, the name and billing address of the Customer and the deposit amount.

INTEREXCHANGE TELECOMMUNICATIONS TARIFF

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

2.5 Deposits, (Cont'd.)

2.5.1 Commercial Customers, (Cont'd.)

- F.** Upon discontinuance of service, or when a Customer has established credit by other means, the Company will promptly refund any deposit, plus accrued simple interest, or the balance, if any, in excess of the unpaid bills for the services furnished by the Company. A transfer of service from one location to another within the Company serving area shall not be deemed a discontinuance with the Company if the character of the service remains unchanged.
- G.** Deposits will be refunded after twelve months of timely payment, with interest as specified above.

INTEREXCHANGE TELECOMMUNICATIONS TARIFF

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

2.6 Advance Payments

2.6.1 Advance payments are not required of residential Customers.

2.6.2 For commercial Customers, the Company may require a Customer to make an advance payment before services and facilities are furnished. The advance payment will not exceed an amount equal to the non-recurring charge(s) and one month's charges for the service or facility. In addition, where special construction is involved, the advance payment may also include an amount equal to the estimated non-recurring charges for the special construction and recurring charges (if any) for a period to be set between the Company and the Customer. The advance payment will be credited to the Customer's initial bill. An advance payment may be required in addition to a deposit.

2.7 Taxes and Fees

2.7.1 All state and local taxes (i.e., gross receipts tax, sales tax, municipal utilities tax) are listed as separate line items on the Customer's bill and are not included in the quoted rates and charges set forth in this tariff.

2.7.2 To the extent that a municipality, other political subdivision or local agency of government, or Commission imposes upon and collects from the Company a gross receipts tax, occupation tax, license tax, permit fee, franchise fee, or regulatory fee, such taxes and fees shall, insofar as practicable and allowed by law, be billed pro rata to Customers receiving service from the Company within the territorial limits of such municipality, other political subdivision or local agency of government.

2.7.3 The Company may adjust its rates and charges or impose additional rates and charges on its Customers in order to recover amounts it is required by governmental or quasi-governmental authorities to collect from or pay to others in support of statutory or regulatory programs.

INTEREXCHANGE TELECOMMUNICATIONS TARIFF

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

2.7 Taxes and Fees, (Cont'd.)

2.7.4 Pay Telephone Surcharge

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

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

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

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

| | |
|------------------------|--------|
| Rate per Call, maximum | \$0.60 |
|------------------------|--------|

INTEREXCHANGE TELECOMMUNICATIONS TARIFF

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

2.8 Terminal Equipment

The Company's facilities and service may be used with or terminated in Customer-provided terminal equipment or Customer-provided communications systems, such as a PBX, key system, or Pay Telephone. Such terminal equipment shall be furnished and maintained at the expense of the Customer, except as otherwise provided. The Customer is responsible for all costs at his or her premises, including personnel, wiring, electrical power, and the like, incurred in the use of the Company's service. When such terminal equipment is used, the equipment shall comply with the generally accepted minimum protective criteria standards of the telecommunications industry as endorsed by the Federal Communications Commission.

2.9 Installation

Service is installed upon mutual agreement between the Customer and the Company.

INTEREXCHANGE TELECOMMUNICATIONS TARIFF

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

2.10 Payment for Service

The Customer is responsible for payment of all charges for services and equipment furnished to the Customer or to an Authorized User of the Customer by the Company. All charges due by the Customer are payable to the Company or to the Company's authorized billing agent. Terms of payment shall be according to the rules and regulations of the billing agent and subject to the rules of regulatory agencies, such as the Commission. Any objections to billed charges must be reported to the Company or its billing agent. Adjustments to Customer's bills shall be made to the extent that circumstances exist which reasonably indicate that such changes are appropriate.

The Company's bills are due upon receipt. Amounts not paid within 30 days from the due date of the invoice will be considered past due. Customers may be assessed a late fee on past due amounts in the maximum lawful rate under applicable state law but shall not exceed a late fee of 1.5%. If a Customer presents an undue risk of nonpayment at any time, the Company may require that Customer to pay its bills within a specified number of days and to make such payments in cash or the equivalent of cash.

2.10.1 Consumer Refunds

The Company reserves the right to offer consumer refunds, where appropriate, on operator assisted calls through two refund methods:

A. Direct Refund

Customers will be offered a full refund which can either be applied to the Customer's LEC bill, credit card account or sent via company check. Credits issued to the LEC bill may take up to 2 - 3 billing cycles to be credited to the account based upon the processing requirements of the Customer's serving LEC.

B. Refund Balance Card

Customer choosing this option, if offered by the Company, will receive a refund balance card as an alternative to a direct refund. The card will have the full refund value for the first 60 days after date of issue. The card will be subject to a monthly service fee of \$2.50 applied against the unused balance after an initial 60 day period.

INTEREXCHANGE TELECOMMUNICATIONS TARIFF

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

2.11 Cancellation by Customer

Customer may cancel service by providing 30 days written notice to the Company unless otherwise agreed to in the written service order.

2.12 Interconnection

Service furnished by the Company may be connected with the services or facilities of other carriers. Such service or facilities, if used, are provided under the terms, rates, and conditions of the other carrier. The Customer is responsible for all charges billed by other carriers for use in connection with the Company's service. Any special interface equipment or facilities necessary to achieve compatibility between carriers is the responsibility of the Customer.

INTEREXCHANGE TELECOMMUNICATIONS TARIFF

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

2.13 Refusal or Discontinuance by Company

The Company may refuse or discontinue service under the following conditions provided that, unless otherwise stated, the Customer will be given 5 days notice to comply with any rule or remedy any deficiency:

- A.** For non-compliance with or violation of any State, municipal, or Federal law, ordinance, or regulation pertaining to telephone service.
- B.** For the use of telephone service for any other property or purpose other than that described in the application.
- C.** For neglect or refusal to provide reasonable access to the Company or its agents for the purpose of inspection and maintenance of equipment owned by the Company or its agents.
- D.** For noncompliance with or violation of Commission regulations or the Company's rules and regulations on file with the Commission, provided five (5) days' written notice is given before termination.
- E.** For nonpayment of bills, provided that suspension or termination of service shall not be made without five (5) days written notice to the Customer, except in extreme cases.
- F.** Without notice in the event of Customer or Authorized User use of equipment in such a manner as to adversely affect the Company's equipment or service to others.
- G.** Without notice in the event of tampering with the equipment or services owned by the Company or its agents.
- H.** Without notice in the event of unauthorized or fraudulent use of service. Whenever service is discontinued for fraudulent use of service, the Company may, before restoring service, require the Customer to make, at his or her own expense, all changes in facilities or equipment necessary to eliminate illegal use and to pay an amount reasonably estimated as the loss in revenues resulting from such fraudulent use.
- I.** Without notice by reason of any order or decision of a court or other government authority having jurisdiction which prohibits carrier from furnishing such services.
- J.** For periods of inactivity over sixty (60) days.

INTEREXCHANGE TELECOMMUNICATIONS TARIFF

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

2.14 Interruption of Service

Credit allowances for interruptions of service which are not due to the Carrier's testing or adjusting, to the negligence of the Customer, or to the failure of channels, equipment or communications systems provided by the Customer, are subject to the general liability provisions set forth in Section 2.4 herein. It shall be the obligation of the Customer to notify carrier immediately of any interruption in service for which a credit allowance is desired by Customer. Before giving such notice, Customer shall ascertain that the trouble is not within his or her control, or is not in wiring or equipment, if any, furnished by Customer and connected to Carrier's terminal. Interruptions caused by Customer-provided or Carrier-provided automatic dialing equipment are not deemed an interruption of service as defined herein since the customer has the option of using the long distance network via local exchange company access.

2.15 Inspection, Testing, and Adjustment

Upon reasonable notice, the facilities provided by the Carrier shall be made available to the Carrier for tests and adjustments as may be deemed necessary by the Carrier for maintenance. No interruption allowance will be granted for the time during which such tests and adjustments are made.

INTEREXCHANGE TELECOMMUNICATIONS TARIFF

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

2.16 Tests, Pilots, Promotional Campaigns and Contests

The Carrier may conduct special tests or pilot programs and promotions at its discretion to demonstrate the ease of use, quality of service and to promote the sale of its services. The Carrier may also waive a portion of all processing fees or installation fees for winner of contests and other occasional promotional events sponsored or endorsed by the Carrier. From time to time the Company may waive all processing fees for a Customer.

2.17 Reservation of Toll Free "800/888" Numbers

The Company will make every effort to reserve Toll Free "800/888" vanity numbers for customers, but makes no guarantee or warranty that the requested number(s) will be available.

2.18 Portability of Toll Free "800/888" Numbers

The Company will participate in porting Toll Free "800/888" numbers only if the account balance is zero and all charges incurred as a result of the Toll Free "800/888" number have been paid.

2.19 Return Check Charge

The Company reserves the right to assess a charge of \$25.00, or the maximum amount allowed by law (whichever is less), whenever a check or draft present for payment of service not accepted by the institution upon which it is written.

2.20 Billing Entity Conditions and Billing Dispute

When billing functions on behalf of WiMacTel 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. Billing disputes shall be processed by the Company or its billing agent consistent with State regulations. In case of any disputed charges that cannot be resolved by the billing company, the Billed Party may contact WiMacTel directly. If there is still a disagreement about the disputed amount after investigation and review by WiMacTel or other service provider, the Billed Party has the option to pursue the matter with the Commission.

INTEREXCHANGE TELECOMMUNICATIONS TARIFF

SECTION 3 - DESCRIPTION OF SERVICE

3.1 Timing of Calls

- 3.1.1** Long distance usage charges are based on the actual usage of the Company's network. Chargeable time begins when a connection is established between the calling station and the called station. Chargeable time ends when either party "hangs up" thereby releasing the network connection.
- 3.1.2** Minimum call duration is specified for each product in Section 4 of this tariff.
- 3.1.3** Unless otherwise specified in this tariff, after the initial minimum period usage is beyond the minimum call duration is measured and rounded to the next higher six second increment for billing purposes. The initial minimum period for each product is specified in Section 4 of this tariff.

INTEREXCHANGE TELECOMMUNICATIONS TARIFF

SECTION 3 - DESCRIPTION OF SERVICE, (CONT'D.)

3.2 Calculation of Distance

Usage charges for all mileage sensitive products are based on the airline distance between the serving wire center locations associated with the originating and terminating points of the call.

The distance between the originating and terminating points is calculated by using the "V" and "H" coordinates of the serving wire centers as defined by BellCore (Bell Communications Research), in the following manner:

Step 1 Obtain the "V" and "H" coordinates for the serving wire center of the Customer's switch and the destination point.

Step 2 Obtain the difference between the "V" coordinates of each of the serving wire centers. Obtain the difference between the "H" coordinates.

Step 3 Square the differences obtained in Step 2.

Step 4 Add the squares of the "V" difference and "H" difference obtained in Step 3.

Step 5 Divide the sum of the square obtained in Step 4 by ten (10) . Round to the next higher whole number if any fraction results from the division.

Step 6 Obtain the square root of the whole number obtained in Step 5. Round to the next higher whole number if any fraction is obtained. This is the distance between the originating and terminating serving wire centers of the call.

Formula:

$$\sqrt{\frac{|V_1 - V_2|^2 + |H_1 - H_2|^2}{10}}$$

INTEREXCHANGE TELECOMMUNICATIONS TARIFF

SECTION 3 - DESCRIPTION OF SERVICE, (CONT'D.)

3.3 Directory Assistance Service

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

3.4 WiMacTel Long Distance Base Plan

WiMacTel Long Distance Service applies to aggregator locations for the provision of direct dial toll service from these locations. This service is offered to these locations and is billed to the aggregator for use when an End User inserts direct payment into the aggregator instrument

3.5 WiMacTel Operator Service Base Plan

A service provided to host locations for use by transient End users. This service anticipates the provision of Operator Services and/or billing options. Service is offered under this Tariff to Aggregators throughout the United States for interstate calling. Calls are routed over transmission and switching facilities of the underlying carrier to any valid NPA-NXX in the United States.

Calls are measured as described in Sections in this tariff and rated based on time of day, call duration and mileage. Per-minute usage sensitive charges, as well as per-call operator service charges apply.

3.6 Star 89

Customers may access the Company's network to place a collect call or other call type requiring operator assistance by dialing a designated access code ("*89") at pay telephone locations presubscribed to WiMacTel's services. Calls are billed in three (3) minute increments with minimum call duration, for billing purposes, of three (3) minutes. Calls are not mileage or time-of-day sensitive.

3.7 800 Call Plan 1

The 800 Call Plan 1 permits Customers to access the WiMacTel network by dialing the Company's Toll Free access number to make operator assisted and calling card calls from any location within the state. Customers are not required to be presubscribed to the Company to access or received calls placed through this service. All calls are billed in three (3) minute increments.

INTEREXCHANGE TELECOMMUNICATIONS TARIFF

SECTION 3 - DESCRIPTION OF SERVICE, (CONT'D.)

3.8 Non – Subscriber Fee

A Nonsubscriber Fee is applicable to operator assisted calls billed to end user lines which are presubscribed to an interexchange carrier other than WiMacTel, or not presubscribed to any interexchange carrier. This charge is in addition to the applicable initial period charges and in addition to any applicable service charges for operator handled calls.

3.9 Bill Statement Fee

The Company may impose a Bill Statement Fee to calls billed as part of the Customer's local telephone bill.

3.10 Regulatory Compliance Fee

This fee allows the Company to recover expenses that the Company incurs with regard to the Universal Service Fund and other regulatory fees. The fee is not a tax or charge imposed or required by any government entity.

3.11 OSP Option A

OSP Option A calls are billed in one (1) minute increments after an initial minimum call duration of one (1) minute. Partial minutes are rounded up to the next one minute increment.

3.12 Location Surcharge Fee

3.12.1 A fee may be imposed in addition to the rates and charges for the plan selected by the Aggregator. The combination of operator service charges, usage charges and Location Fee may be limited by the Company to comply with FCC rules and orders or to insure that the resulting rates and charges are just and reasonable as determined by the Company.

The following options apply based upon the Intrastate, Interstate and International Plan the Aggregator subscribes to.

B. Additional fees and charges, as described in Section 4.12 may also apply.

INTEREXCHANGE TELECOMMUNICATIONS TARIFF

SECTION 4 - RATES

4.1 General

Each Customer is charged individually for each call placed through the carrier. Charges are computed on an airline mileage basis as described in Section 3.2 of this tariff.

Rates vary by mileage band, time of day, call duration and by originating and terminating access type.

Customers are billed based on their use of the Company's long distance service.

4.2 Special Contract Arrangements

At the option of the Company, services may be offered on a contract basis to meet specialized pricing requirements of the Customer not contemplated by this tariff. The terms of each contract shall be mutually agreed upon by the Customer and Company and may include discounts off of rates contained herein and waiver of recurring, nonrecurring, or usage charges. The terms of the contract may be based partially or completely on the term and volume commitment, type of access arrangement, mixture of services, or other distinguishing features. Unless otherwise specified, the regulations for such arrangements are in addition to the applicable regulations and prices in other sections of the tariff. Service shall be available to all similarly situated Customers for a fixed period of time following the initial offering to the first contract Customer as specified in each individual contract.

4.3 Special Service Arrangements

4.3.1 If a Customer's requirements cannot be met by services included in this tariff, or pricing for a service is shown in this tariff as "ICB", the Company will provide, where practical, special service arrangements at charges to be determined on an Individual Case Basis. These special service arrangements will be provided if the provision of such arrangements is not detrimental to any other services furnished under the Company's tariffs.

4.3.2 Special service arrangement rates are subject to revision depending on changing costs or operating conditions.

4.3.3 If and when a special service arrangement becomes a generically tariffed offering, the tariffed rate or rates will apply from the date of tariff approval.

INTEREXCHANGE TELECOMMUNICATIONS TARIFF

SECTION 4 – RATES, (CONT'D.)

4.4 Directory Assistance

Directory Assistance, Per Call

Intrastate Directory Assistance \$2.49

4.4.1 Call Completion Service

The Company Directory Assistance operator, or automated attendant, will complete the call to the number requested by the Customer without requiring the Customer to redial the number. A Directory Assistance Call Completion charge applies for this service. This charge is in addition to the charge for determining the telephone number requested by the Customer and in addition to any usage and per call charges associated with placing the call.

A. Directory Assistance Call Completion, Per Call

Per Call Charge: \$1.00

INTEREXCHANGE TELECOMMUNICATIONS TARIFF

SECTION 4 – RATES, (CONT'D.)

4.5 WiMacTel Long Distance Base Plan

4.5.1 Usage Rates

(A) Long Distance Option 1

Long Distance Option 1 plan is for services offered to aggregator locations and billed in one (1) minute increments, with a minimum billing period of one (1) minute.

| | Initial Period | Each Add'l 1 Period |
|----------------------|---------------------------|--------------------------------|
| Less than 1000 ANI's | \$0.02520 | \$0.02520 |
| 1000 + ANI's | \$0.01890 | \$0.01890 |

(B) Long Distance Option 2

Long Distance Option 2 plan is for services offered to aggregator locations and billed in six (6) second increments, with a minimum billing period of eighteen (18) seconds.

| | Initial Period | Each Add'l 1 Period |
|----------------------|---------------------------|--------------------------------|
| Less than 1000 ANI's | \$0.00756 | \$0.00252 |
| 1000 + ANI's | \$0.00567 | \$0.00189 |

INTEREXCHANGE TELECOMMUNICATIONS TARIFF

SECTION 4 – RATES, (CONT'D.)

4.6 WiMacTel Operator Service Base Plan

4.6.1 Usage Rates – IntraLATA/InterLATA

| Miles | Day | Evening | Night |
|--------------|------------|----------------|--------------|
| 0-9999 | \$1.49 | \$1.49 | \$1.49 |

4.6.2 Per Call Services Charges:

| | Automated | Operator Assisted |
|-------------------------------|------------------|--------------------------|
| Automated Calling Card: | \$5.99 | \$10.49 |
| Collect (Station to Station): | \$6.99 | \$10.49 |
| 3 rd Party | \$6.99 | \$12.98 |
| Person to Person: | \$15.49 | \$15.49 |
| Credit Card | \$5.99 | \$10.49 |
| | | |
| Surcharges | | |
| Premise Imposed Fee | | \$5.00 |

Billing: 1 Minute Increments

INTEREXCHANGE TELECOMMUNICATIONS TARIFF

SECTION 4 – RATES, (CONT'D.)

4.7 Star 89

Customers may access the Company's network to place a collect call or other call type requiring operator assistance by dialing a designated access code ("*89") at pay telephone locations presubscribed to WiMacTel's services. Calls are billed in three (3) minute increments with minimum call duration, for billing purposes, of three (3) minutes. Calls are not mileage or time-of-day sensitive.

4.7.1 Usage Rates

| | Initial 3 Minutes | Each Additional 3 Minutes |
|---------------|--------------------------|----------------------------------|
| Per Call Rate | \$5.175 | \$5.175 |

4.7.1 Operator Connect Charges

| | <u>Automated</u> | <u>Operator Assisted</u> |
|------------------|-------------------------|---------------------------------|
| Calling Card | \$10.98 | \$12.49 |
| Collect | \$11.49 | \$12.49 |
| 3rd Party | \$11.98 | \$14.98 |
| Person to Person | \$17.49 | \$17.49 |
| Credit Card | \$10.98 | \$12.49 |
| PIF | \$ 5.00 | |

INTEREXCHANGE TELECOMMUNICATIONS TARIFF

SECTION 4 – RATES, (CONT'D.)

4.8 800 Call Plan 1

The 800 Call Plan 1 permits Customers to access the WiMacTel network by dialing the Company's Toll Free access number to make operator assisted and calling card calls from any location within the state. Customers are not required to be presubscribed to the Company to access or received calls placed through this service. All calls are billed in three (3) minute increments.

4.8.1 Rate Plan

| | Initial 3 Minutes | Each Additional 3 Minutes |
|---------------|----------------------|------------------------------|
| Per Call Rate | \$5.175 | \$5.175 |

4.8.2 Operator Connect Charges

| | Automated | Operator Assisted |
|-------------------------------|------------|-------------------|
| Calling Card: | \$10.98 | \$12.49 |
| Credit Card: | \$11.49 | \$12.49 |
| Collect (Station to Station): | \$11.98 | \$14.98 |
| 3 rd Party: | \$17.49 | \$17.49 |
| Person to Person: | \$10.98 | \$12.49 |
| Premise Imposed Fee: | \$5.00 | |

INTEREXCHANGE TELECOMMUNICATIONS TARIFF

SECTION 4 – RATES, (CONT'D.)

4.9 Non – Subscriber Fee

Rate Per Call: \$3.50

4.10 Bill Statement Fee

Per Month Charge: \$2.99 (I)

4.11 Regulatory Compliance Fee

Rate Per Call: \$1.50

INTEREXCHANGE TELECOMMUNICATIONS TARIFF

SECTION 4 – RATES, (CONT'D.)

4.12 OSP Option A

4.12.1 Usage Rates

| | Initial Minute | Each Additional Minute |
|---------------|-------------------|---------------------------|
| Per Call Rate | \$1.49 | \$1.49 |

4.12.2 Operator Connect Charges

| | Automated | Operator Assisted |
|----------------------------|-------------|-------------------|
| Calling Card | \$7.50 (I) | \$10.49 (I) |
| Collect | \$6.99 | \$11.49 (I) |
| 3rd Party | \$7.99 (I) | \$13.50 (I) |
| Person to Person | \$15.49 (I) | \$15.49 (I) |
| Credit Card | \$7.50 (I) | \$10.49 (I) |
| Other Surcharges: | | |
| Pay Phone Surcharge | \$0.60 (I) | |
| Non Subscriber Fee | \$3.50 | |
| PIF | \$7.00 (I) | |
| Network Infrastructure Fee | \$1.00 | |
| Regulatory Compliance Fee | \$1.50 | |

4.13 Location Surcharge Fee

A. Location Fees:

| | | |
|-----------|----------|--------|
| 1. | Option A | \$3.00 |
| 2. | Option B | \$5.00 |
| 3. | Option C | \$7.00 |

INTEREXCHANGE TELECOMMUNICATIONS TARIFF

SECTION 4 – RATES, (CONT'D.)

4.14 OSP Option C

4.14.1 Usage Rates

| | Initial Minute | Each Additional Minute |
|---------------|-------------------|---------------------------|
| Per Call Rate | \$1.64 | \$1.64 |

4.14.2 Operator Connect Charges

| | Automated | Operator Assisted |
|---------------------------|------------------|-------------------|
| Calling Card | \$5.49 | \$8.25 |
| Collect | \$7.69 | \$9.35 |
| 3rd Party | \$8.79 | \$12.09 |
| Person to Person | \$13.75 | \$14.85 |
| Credit Card | \$5.49 | \$8.25 |
| Other Surcharges: | | |
| Pay Phone Surcharge | \$0.56 | |
| PIF | \$3.00 | |
| Non-Subscriber Fee | See Section 4.9 | |
| Regulatory Compliance Fee | See Section 4.11 | |
| Bill Statement Fee | See Section 4.10 | |

INTEREXCHANGE TELECOMMUNICATIONS TARIFF

SECTION 4 – RATES, (CONT'D.)

4.15 1-800-ALOHA-00

The WiMacTel 1-800-ALOHA-00 Program permits Customers to access the WiMacTel network by dialing the 1-800-ALOHA-00 (800-256-4200) access number to make operator assisted and calling card calls from any location within the state. All calls are billed in one (1) minute increments.

4.15.1 Usage Rates

A. Customer/Operator Dialed Calling Card and Credit Card Calls

| | Initial Minute | Each Additional Minute |
|---------------|----------------|------------------------|
| Per Call Rate | \$1.29 | \$1.29 |

B. Collect, Third Party and Person- to- Person Calls

| | Initial Minute | Each Additional Minute |
|---------------|----------------|------------------------|
| Per Call Rate | \$1.29 | \$1.29 |

4.15.2 Operator Connect Charges

| | <u>Automated</u> | <u>Operator Assisted</u> |
|---------------------|------------------|--------------------------|
| Calling Card | \$4.99 | \$7.50 |
| Credit Card | \$4.99 | \$7.50 |
| Collect | \$6.99 | \$8.50 |
| 3rd Party | \$7.99 | \$10.99 |
| Person to Person | \$12.50 | \$13.50 |
| Other Surcharges: | | |
| Pay Phone Surcharge | \$0.56 | |
| Non Subscriber Fee | \$3.50 | |

INTEREXCHANGE TELECOMMUNICATIONS TARIFF

SECTION 4 – RATES, (CONT'D.)

4.16 RATE PLAN ILDA5

4.16.1 Usage Rates

| | Initial Three (3) Minutes | Each Additional Minute |
|---------------|------------------------------|---------------------------|
| Per Call Rate | \$6.705 | \$2.235 |

4.16.2 Operator Connect Charges

| | Automated | Operator Assisted |
|----------------------------|-----------|-------------------|
| Calling Card | \$7.50 | \$10.49 |
| Collect | \$6.99 | \$11.49 |
| 3rd Party | \$7.99 | \$13.50 |
| Person to Person | \$15.49 | \$15.49 |
| Credit Card | \$7.50 | \$10.49 |
| Other Surcharges: | | |
| Pay Phone Surcharge | \$0.60 | |
| Non Subscriber Fee | \$3.50 | |
| PIF | \$7.00 | |
| Network Infrastructure Fee | \$1.00 | |
| Regulatory Compliance Fee | \$1.50 | |

(N)

(N)

INTEREXCHANGE TELECOMMUNICATIONS TARIFF

SECTION 4 – RATES, (CONT'D.)

4.17 RATE PLAN 12A

4.17.1 Usage Rates

| | Initial Minute | Each Additional Minute |
|---------------|----------------|------------------------|
| Per Call Rate | \$1.49 | \$1.49 |

4.17.2 Operator Connect Charges

| | Automated | Operator Assisted |
|----------------------------|-----------|-------------------|
| Calling Card | \$7.50 | \$10.49 |
| Collect | \$6.99 | \$11.49 |
| 3rd Party | \$7.99 | \$13.50 |
| Person to Person | \$15.49 | \$15.49 |
| Credit Card | \$7.50 | \$10.49 |
| Other Surcharges: | | |
| Pay Phone Surcharge | \$0.60 | |
| Non Subscriber Fee | \$3.50 | |
| PIF | \$7.00 | |
| Network Infrastructure Fee | \$1.00 | |
| Regulatory Compliance Fee | \$1.50 | |

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