

TELECOMMUNICATIONS SERVICES TARIFF

TITLE SHEET

IDAHO TELECOMMUNICATIONS TARIFF

This tariff contains the descriptions, regulations, and rates applicable to the furnishing of service or facilities for intrastate interexchange telecommunications provided by IDT America, Corp. ("IDT America" or "Company"), with principal offices at 520 Broad Street, Newark, New Jersey 07102-3111. This tariff applies for services furnished within the State of Idaho. This tariff is on file with the Idaho Public Utilities Commission, and copies may be inspected, during normal business hours, at the Company's principal place of business.

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Issued Date: February 18, 2002

Effective Date: March 1, 2002

Issued by:

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Boise, Idaho

CONCURRING, CONNECTING OR OTHER PARTICIPATING
CARRIERS AND BILLING AGENTS

1. Concurring Carriers - None
2. Connecting Carriers - None
3. Other Participating Carriers - None
4. Billing Agents - None

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IDT AMERICA, CORP.

IDAHO PUC TARIFF NO. 1

TELECOMMUNICATIONS SERVICES TARIFF

CHECK SHEET

Sheets 1 through 30 inclusive of this tariff are effective as of the date shown at the bottom of the respective sheet(s). Original and revised sheets as named below comprise all changes from the original tariff and are currently in effect as of the date on the bottom of this sheet.

<u>SHEET</u>	<u>REVISION</u>
1	1 st Revised
2	Original
3*	3 rd Revised
4	1 st Revised
5	Original
6	1 st Revised
7	1 st Revised
8	1 st Revised
9	Original
10	Original
11	Original
12	Original
13	Original
14	Original
15	Original
16	Original
17	Original
18	Original
19	Original
20	Original
21	1 st Revised
22	1 st Revised
23	Original
24	1 st Revised
25	1 st Revised
26	1 st Revised
27	1 st Revised
28	Original
28.1	Original
28.2	Original
28.3	Original
29	1 st Revised
29.1*	1 st Revised
30.1	Original
30	2 nd Revised
30.1	Original

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*New or Revised Sheet

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TELECOMMUNICATIONS SERVICES TARIFF

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TARIFF FORMAT

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

B. Sheet Revision Numbers: Revision numbers also appear in the upper right corner of each sheet where applicable. These numbers are used to indicate the most current page version on file with the Commission. For example, 4th Revised Sheet 13 cancels 3rd Revised Sheet 13. Consult the Check Sheet for the sheets currently in effect.

C. Paragraph Numbering Sequence: There are nine levels of paragraph coding. Each level of coding is subservient to its next higher level:

- 2.
- 2.1
- 2.1.1
- 2.1.1.A
- 2.1.1.A.1
- 2.1.1.A.1.(a)
- 2.1.1.A.1.(a).I
- 2.1.1.A.1.(a).I.(i)
- 2.1.1.A.1.(a).I.(i).(1)

D. Check Sheets: When a tariff filing is made with the Commission, an updated Check Sheet accompanies the tariff filing. The Check Sheet lists the sheets contained in the tariff, with a cross reference to the current Revision Number. When new sheets are added, the Check Sheet is changed to reflect the revision. All revisions made in a given filing are designated by an asterisk (*). There will be no other symbols used on this sheet if these are the only changes made to it (i.e., the format, etc. remains the same, just revised revision levels on some sheets). The tariff user should refer to the latest Check Sheet to find out if a particular sheet is the most current on Commission file.

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SECTION 1 - TECHNICAL TERMS AND ABBREVIATIONS

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

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

Commission Used throughout this price list to mean the Idaho PUC.

Casual Caller New or allocated customers who have not yet contacted IDT to select a calling plan.

Any person who uses IDT's service to make 1+ calls who does not have a current account with IDT, including the following:

Any person located in an equal access area that voluntarily terminated his IDT account, but does not contact his local exchange carrier to select a new carrier and continues to make calls over IDT's network. Such person will be classified as a Casual Caller and will be charged Casual Calling Rates, not the rates previously agreed upon. Casual Calling Rates will be triggered upon notification to IDT of the Customer's intent to terminate the IDT account.

Any person who has had his account terminated, but who continues to make calls over the carrier's network. Specifically, any person who has had his account terminated who fails to contact his local exchange carrier to establish new service might have the ability to make calls over IDT's network. Such person, however, will be classified as a Casual Caller and will be charged the rates set forth in Section 4.9 and will not be charged the rates previously agreed upon.

Material previously on this page moved to 1st REVISED SHEET 8.

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TELECOMMUNICATIONS SERVICES TARIFF

	Any new or allocated customer who has not yet contacted IDT to select a calling plan.	(N)
	Any person who has not established an account with IDT who places calls over the Carrier's network from an equal access area using an access code.	(N)
<u>Company</u>	The term "Company" denotes IDT America, Corp.	(L)
<u>Customer</u>	The person, firm, corporation or other legal entity which orders the services of IDT America or purchases an IDT America Prepaid Calling Card, Rechargeable Card and/or originates prepaid calls using such cards, and is responsible for the payment of charges and compliance with the Company's price list regulations.	
<u>Prepaid Account</u>	An inventory of Telecom Units purchased in advance by the Customer, and associated with one and only Authorization as contained in a specific Prepaid Calling Card or Rechargeable Calling Card.	
<u>Prepaid Calling Card</u>	A card issued by the Company, containing an Authorization Code that identifies a specific Prepaid Account of Telecom Units, which enables calls to be processed, account activity to be logged, and balances to be maintained, on a prepayment basis.	(L)
<u>Telecommunications</u>	The transmission of voice communications or, subject to the transmission capabilities of the service, the transmission of data, facsimile, signaling, metering, or other similar communications.	
<u>Telecom Unit</u>	A measurement of Telecommunications service equivalent to one minute of usage between any two points within the State of Michigan.	
<u>Underlying Carrier</u>	The carrier whose network facilities provide the technical capability and capacity necessary for the transmission and reception of Customer telecommunications traffic.	

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SECTION 2. RULES AND REGULATIONS

2.1 Undertaking of the Company

This tariff contains the regulations and rates applicable to intrastate resale telecommunications services provided by IDT America for telecommunications between points within the State of Idaho. Resale services are furnished subject to the availability of facilities and subject to the terms and conditions of this tariff in compliance with limitations set forth in the Commission's rules. The Company's services are provided on a statewide basis and are not intended to be limited geographically. The Company offers service to all those who desire to purchase service from the Company consistent with all of the provisions of this tariff. Customers interested in the Company's services shall file a service application with the Company which fully identifies the Customer, the services requested and other information requested by the Company. The Company reserves the right to examine the credit record and check the references of all applicants and Customers prior to accepting the service order. The service application shall not in itself obligate the Company to provide services or to continue to provide service if a later check of applicant's credit record is, in the opinion of the Company, contrary to the best interest of the Company. The Company may act as the Customer's agent for ordering access connection facilities provided by other carriers or entities when authorized by the Customer, to allow connection of a Customer's location to a service provided by the Company. The Customer shall be responsible for all charges due for such service arrangement. The Company does not own any switching, transmission or other physical facilities in Idaho.

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SECTION 2. RULES AND REGULATIONS (Cont'd)

2.1 Undertaking of the Company (Cont'd)

- 2.1.1 The services provided by IDT America are not part of a joint undertaking with any other entity providing telecommunications channels, facilities, or services, but may involve the resale of the Message Toll Services (MTS) and Wide Area Telecommunications Services (WATS) of underlying common carriers subject to the jurisdiction of this Commission.
- 2.1.2 The rates and regulations contained in this tariff apply only to the resale services furnished by IDT America and do not apply, unless otherwise specified, to the lines, facilities, or services provided by a local exchange telephone company or other common carriers for use in accessing the services of IDT America.
- 2.1.3 The Company reserves the right to limit the length of communications, to discontinue furnishing services, or limit the use of service necessitated by conditions beyond its control, including, without limitation: lack of satellite or other transmission medium capacity; the revision, alteration or repricing of the Underlying Carrier's tariffed offerings; or when the use of service becomes or is in violation of the law or the provisions of this tariff.

2.2 Use of Services

- 2.2.1 IDT America's services may be used for any lawful purpose consistent with the transmission and switching parameters of the telecommunications facilities utilized in the provision of services, subject to any limitations set forth in this Section 2.2.
- 2.2.2 The use of IDT America's services to make calls which might reasonably be expected to frighten, abuse, torment, or harass another or in such a way as to unreasonably interfere with use by others is prohibited.

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SECTION 2. RULES AND REGULATIONS (Cont'd)

2.2 Use of Services (Cont'd)

- 2.2.3 The use of IDT America's services without payment for service or attempting to avoid payment for service by fraudulent means or devices, schemes, false or invalid numbers, or false calling or credit cards is prohibited.
- 2.2.4 IDT America's services are available for use 24 hours per day, seven days per week.
- 2.2.5 IDT America does not transmit messages, but the services may be used for that purpose.
- 2.2.6 IDT America's services may be denied for nonpayment of charges or for other violations of this tariff.
- 2.2.7 Customers shall not use the service provided under this tariff for any unlawful purpose.
- 2.2.8 The Customer is responsible for notifying the Company immediately of any unauthorized use of services.

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2.3 Liability of the Company

- 2.3.1 The Company shall not be liable for any claim, loss, expense or damage for any interruption, delay, error, omission, or defect in any service, facility or transmission provided under this tariff, if caused by the Underlying Carrier an act of God, fire, war, civil disturbance, act of government, or due to any other causes beyond the Company's control.
- 2.3.2 The Company shall not be liable for, and shall be fully indemnified and held harmless by the Customer against any claim, loss, expense, or damage for defamation, libel, slander, invasion, infringement of copyright or patent, unauthorized use of any trademark, trade name or service mark, proprietary or creative right, or any other injury to any person, property or entity arising out of the material, data or information transmitted.

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SECTION 2. RULES AND REGULATIONS (Cont'd)

2.3 Liability of the Company (Cont'd)

- 2.3.3 No agent or employee of any other carrier or entity shall be deemed to be an agent or employee of the Company.
- 2.3.4 The Company's liability for damages, resulting in whole or in part from or arising in connection with the furnishing of service under this tariff, including but not limited to mistakes, omissions, interruptions, delays, errors, or other defects or misrepresentations shall not exceed an amount equal to the charges provided for under this tariff for the long distance call for the period during which the call was affected. No other liability in any event shall attach to the Company.
- 2.3.5 The Company shall not be liable for and shall be indemnified and saved harmless by any Customer or by any other entity from any and all loss, claims, demands, suits, or other action or any liability whatsoever, whether suffered, made, instituted, or asserted by any Customer or any other entity for any personal injury to, or death of, any person or persons, and for any loss, damage, defacement or destruction of the premises of any Customer or any other entity or any other property whether owned or controlled by the Customer or others.
- 2.3.6 The Company shall not be liable for any indirect, special, incidental, or consequential damages under this tariff including, but not limited to, loss of revenue or profits, for any reason whatsoever, including the breakdown of facilities associated with the service, or for any mistakes, omissions, delays, errors, or defects in transmission occurring during the course of furnishing service.

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SECTION 2. RULES AND REGULATIONS (Cont'd)

2.3 Liability of the Company (Cont'd)

2.3.7 The remedies set forth herein are exclusive and in lieu of all other warranties and remedies, whether express, implied, or statutory, INCLUDING WITHOUT LIMITATION IMPLIED WARRANTIES OF MERCHANTABILITY AND FITNESS FOR A PARTICULAR PURPOSE.

2.3.8 The included tariff language does not constitute a determination by the Commission that a limitation of liability imposed by the Company should be upheld in a court of law. Acceptance for filing by the Commission recognizes that it is a court's responsibility to adjudicate negligence and consequential damage claims. It is also the court's responsibility to determine the validity of the exculpatory clauses.

2.4 Responsibilities of the Customer

2.4.1 The Customer is responsible for placing any necessary orders and complying with tariff regulations. The Customer is also responsible for the payment of charges for services provided under this tariff.

2.4.2 The Customer is responsible for charges incurred for special construction and/or special facilities which the Customer requests and which are ordered by IDT America on the Customer's behalf.

2.4.3 If required for the provision of IDT America's services, the Customer must provide any equipment space, supporting structure, conduit and electrical power without charge to IDT America.

2.4.4 The Customer is responsible for arranging access to its premises at times mutually agreeable to IDT America and the Customer when required for IDT America personnel to install, repair, maintain, program, inspect or remove equipment associated with the provision of IDT America's services.

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SECTION 2. RULES AND REGULATIONS (Cont'd)

2.4 Responsibilities of the Customer (Cont'd)

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

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SECTION 2. RULES AND REGULATIONS (Cont'd)

2.4 Responsibilities of the Customer (Cont'd)

- 2.4.8 The Customer must pay for the loss through theft of any IDT America's equipment installed at Customer's premises.
- 2.4.9 If IDT America installs equipment at Customer's premises, the Customer shall be responsible for payment of any applicable installation charge.
- 2.10 The Customer must use the services offered in this tariff in a manner consistent with the terms of this tariff and the policies and regulations of all state, federal and local authorities having jurisdiction over the service.

2.5 Cancellation or Interruption of Services

- 2.5.1 Without incurring liability, upon five (5) working days' (defined as any day on which the Company's business office is open and the U.S. Mail is delivered) written notice to the Customer, IDT America may immediately discontinue services to a Customer or may withhold the provision of ordered or contracted services:
 - 2.5.1.A For nonpayment of any sum due IDT America for more than thirty (30) days after issuance of the bill for the amount due,
 - 2.5.1.B For violation of any of the provisions of this tariff,
 - 2.5.1.C For violation of any law, rule, regulation, policy of any governing authority having jurisdiction over IDT America's services, or
 - 2.5.1.D By reason of any order or decision of a court, public service commission or federal regulatory body or other governing authority prohibiting IDT America from furnishing its services.

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SECTION 2. RULES AND REGULATIONS (Cont'd)

2.5 Cancellation or Interruption of Services (Cont'd)

- 2.5.2 Without incurring liability, IDT America may interrupt the provision of services at any time in order to perform tests and inspections to assure compliance with tariff regulations and the proper installation and operation of Customer and IDT America's equipment and facilities and may continue such interruption until any items of noncompliance or improper equipment operation so identified are rectified.
- 2.5.3 Service may be discontinued by IDT America without notice to the Customer, by blocking traffic to certain countries, cities or NXX exchanges, or by blocking calls using certain Customer authorization codes, when IDT America deems it necessary to take such action to prevent unlawful use of its service. IDT America will restore service as soon as it can be provided without undue risk, and will, upon request by the Customer affected, assign a new authorization code to replace the one that has been deactivated.
- 2.5.4 The Customer may terminate service upon thirty (30) days written notice for the Company's standard month to month contract. Customer will be liable for all usage on any of the Company's service offerings until the Customer actually leaves the service. Customers will continue to have Company usage until the Customer notifies its local exchange carrier and changes its long distance carrier. Until the Customer so notifies its local exchange carrier, it shall continue to generate and be responsible for long distance usage.

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SECTION 2. RULES AND REGULATIONS (Cont'd)

2.6 Credit Allowance

- 2.6.1 Credit allowance for the interruption of service which is not due to the Company's testing or adjusting, negligence of the Customer, or to the failure of channels or equipment provided by the Customer, are subject to the general liability provisions set forth in 2.3 herein. It shall be the obligation of the Customer to notify the Company immediately of any interruption in service for which a credit allowance is desired. Before giving such notice, the Customer shall ascertain that the trouble is not being caused by any action or omission by the Customer within his control, or is not in wiring or equipment, if any, furnished by the Customer and connected to the Company's facilities.
- 2.6.2 No credit is allowed in the event that service must be interrupted in order to provide routine service quality or related investigations.
- 2.6.3 Credit for failure of service shall be allowed only when such failure is caused by or occurs due to causes within the control of the Company or in the event that the Company is entitled to a credit for the failure of the facilities of the Company's Underlying Carrier used to furnish service.
- 2.6.4 Credit for interruption shall commence after the Customer notifies the Company of the interruption or when the Company becomes aware thereof, and ceases when service has been restored.
- 2.6.5 For purposes of credit computation, every month shall be considered to have 720 hours.

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SECTION 2. RULES AND REGULATIONS (Cont'd)

2.6 Credit Allowance (Cont'd)

2.6.6 No credit shall be allowed for an interruption of a continuous duration of less than two hours.

2.6.7 The Customer shall be credited for an interruption of two hours or more at the rate of 1/720th of the monthly charge for the facilities affected for each hour or major fraction thereof that the interruption continues.

Credit Formula:

$$\text{Credit} = \frac{A}{720} \times B$$

“A” - outage time in hours

“B” - monthly charge for affected activity

2.7 Restoration of Service

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

2.8 Deposit

The Company does not require deposits.

2.9 Advance Payments

The Company does not require advance payments.

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SECTION 2. RULES AND REGULATIONS (Cont'd)

2.10 Payment and Billing

- 2.10.1 Service is provided and billed on a billing cycle basis, beginning on the date that service becomes effective. Billing is payable upon receipt.
- 2.10.2 The Customer is responsible for payment of all charges for services furnished to the Customer, as well as to all persons using the Customer's codes, exchange lines, facilities, or equipment, with or without the knowledge or consent of the Customer. The security of the Customer's Authorization Codes, presubscribed exchange lines, and direct connect facilities is the responsibility of the Customer. All calls placed using direct connect facilities, presubscribed exchange lines, or Authorization Codes will be billed to and must be paid by the Customer. Recurring charges and non-recurring charges are billed in advance. Charges based on actual usage during a month and accrued interest will be billed monthly in arrears.
- 2.10.3 All bills are presumed accurate, and shall be binding on the Customer unless objection is received by the Company in writing within thirty (30) days after such bills are rendered.

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SECTION 2. RULES AND REGULATIONS (Cont'd)

2.11 Reserved for Future Use

2.12 Taxes

All federal, state and local taxes assessments, surcharges, including sales taxes, use taxes, gross receipts taxes, and municipal utilities taxes are billed as separate line items and are not included in the rates quoted herein, except as described for Prepaid Calling Cards and Rechargeable Calling Cards.

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2.13 Late Charge

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

2.14 Returned Check Charge

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

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SECTION 3 - DESCRIPTION OF SERVICE

3.1 Computation of Charges

3.1.1 The total charge for each completed call may be a variable measured charge dependent on the location of the termination point of the call. The variable measured charge is specified as a rate per minute which is applied to each minute. 1+ Dialing and 800/888 Service calls are measured in six second increments. All Prepaid Calling Cards, Rechargeable Calling Cards and Travel Cards are measured in one (1) minute increments. All calls are rounded up to the next whole increment.

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3.1.2 Where mileage bands appear in a rate table, rates for all calls are based upon the airline distance between the originating and terminating points of the call, as determined by the vertical and horizontal coordinates associated with the exchange (the area code and three digit central office code) associated with the originated and terminating numbers. If the Customer obtains access to the Company's network by a dedicated access circuit, that circuit will be assigned an exchange for rating purposes based upon the Customer's main telephone number at the location where the dedicated access circuit terminates. The vertical and horizontal (V&H) coordinates for each exchange and the airline distance between them will be determined according to the V&H Coordinate table contained in AT&T's FCC Tariff No. 10 which is incorporated herein by reference.

Issued Date: February 18, 2002

Effective Date: March 1, 2002

Issued by:

Diane Clark, Associate General Counsel
IDT America, Corp.
520 Broad Street
Newark, NJ 07102-3111
(973) 438-1000

Idaho Public Utilities Commission
Office of the Secretary
ACCEPTED FOR FILING

MAR 1 - 2002

Boise, Idaho

SECTION 3. DESCRIPTION OF SERVICE (Cont'd)

3.1 Computation of Charges (Cont'd)

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

3.2 Customer Complaints and/or Billing Disputes

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

294 State Street
Hackensack, NJ 07601
1-800-691-8438

Any objection to billed charges should be reported promptly to IDT America. Adjustments to Customers' bills shall be made to the extent that records are available and/or circumstances exist which reasonably indicate that such charges are not in accordance with approved rates or that an adjustment may otherwise be appropriate. Where overbilling of a subscriber occurs, due either to Company or subscriber error, no liability exists which will require the Company to pay any interest, dividend or other compensation on the amount overbilled. These procedures will not supersede the Commission's Telephone Customer Relations Rules, IDAPA Section 31.41.01, Rules 203 and 204.

If a Customer accumulates more than One Hundred Dollars (\$100.00) of undisputed delinquent IDT America 800 Service charges, the IDT America Resp. Org. reserves the right not to honor that Customer's request for a Resp. Org. change until such undisputed charges are paid in full.

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Title: CEO
Address: 294 State Street
Hackensack, NJ 07601

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Boise, Idaho

TELECOMMUNICATIONS SERVICES TARIFF

SECTION 3 - DESCRIPTION OF SERVICE (cont'd)

3.3 Level of Service

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

3.4 Billing Entity Conditions

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

3.5 Service Offerings

3.5.1 1+ Dialing

This is a service whereby a Customer chooses IDT as the presubscribed intraLATA and/or interLATA toll carrier for the Customer's telephone number(s) in a manner consistent with applicable state law. All applicable calls made by the Customer from the presubscribed number(s) will be carried by IDT in accordance with the rates and terms of this tariff.

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3.5.2 Travel Cards

An IDT Travel Card is an optional service made available to IDT presubscribed 1+ Dialing Customers. Unless otherwise noted, Travel Cards operate in the same manner described in 3.5.4; however, there is no preset dollar value on Travel Cards. Charges for calls made using an IDT Travel Card are not prepaid. Charges for calls made using an IDT Travel Card appear on the Customer's 1+ Dialing long distance bill.

3.5.3 800/888 Service (Toll Free)

This service is a direct access, incoming, usage sensitive WATS offering. This is a service whereby a Customer can be billed at reduced rates for calls to his premises.

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