

BROADVIEW NETWORKS, INC.
800 Westchester Avenue, Suite N-501
Rye Brook, NY 10573
(800) 276-2384

Idaho Price List No. 2
Original Page No. 1

Issued: November 26, 2008

Effective: December 26, 2008

TITLE SHEET
LONG DISTANCE TELECOMMUNICATIONS PRICE LIST
OF
BROADVIEW NETWORKS, INC.

Issued By:
Charles C. Hunter
Executive Vice President and General Counsel
800 Westchester Avenue, Suite N-501
Rye Brook, NY 10573

This price list, filed with the Idaho Public Utilities Commission, contains the rates, terms and conditions applicable to the Resale Telecommunications Services provided by BROADVIEW NETWORKS, INC. within the state of Idaho.

Idaho Public Utilities Commission
Office of the Secretary
ACCEPTED FOR FILING
December 26, 2008
Boise, Idaho

BROADVIEW NETWORKS, INC.
800 Westchester Avenue, Suite N-501
Rye Brook, NY 10573
(800) 276-2384

Idaho Price List
Second Revised Page No. 2
Cancels First Revised Page No. 2

Issued: February 17, 2010

Effective: March 1, 2010

CHECK SHEET

Pages 1 through 61 of this tariff are effective as of the date shown at the top of the respective page(s). Original and revised pages as named below comprise all changes from the original tariff and are currently in effect as of the date at the top of this page.

<u>PAGE</u>	<u>REVISION</u>	<u>PAGE</u>	<u>REVISION</u>
1	Original	28	Original
2	Second Revised*	29	Original
3	Original	30	Original
4	Original	31	Original
5	Original	32	Original
6	Original	33	Original
7	Original	34	Original
8	Original	35	Original
9	Original	36	Original
10	Original	37	Original
11	Original	38	Original
12	Original	39	Original
13	Original	40	Original
14	Original	41	Original
15	Original	42	Original
16	Original	43	Original
17	Original	44	Original
18	Original	45	Original
19	Original	46	Original
20	Original	47	Original
21	Original	48	First Revised
22	Original	49	First Revised*
23	Original	50	First Revised*
24	Original	51	First Revised*
25	Original	52	First Revised*
26	Original	53	Original
27	Original	54	Original

* indicates page included in this revision.

Idaho Public Utilities Commission
Office of the Secretary
ACCEPTED FOR FILING

MAR 1 - 2010

Boise, Idaho

BROADVIEW NETWORKS, INC.
800 Westchester Avenue, Suite N-501
Rye Brook, NY 10573
(800) 276-2384

Idaho Price List No. 2
Original Page No. 3

Issued: November 26, 2008

Effective: December 26, 2008

CHECK SHEET (Cont'd)

<u>PAGE</u>	<u>REVISION</u>	<u>PAGE</u>	<u>REVISION</u>
55	Original*		
56	Original*		
57	Original*		
58	Original*		
59	Original*		
60	Original*		
61	Original*		

Idaho Public Utilities Commission
Office of the Secretary
ACCEPTED FOR FILING
December 26, 2008
Boise, Idaho

BROADVIEW NETWORKS, INC.
800 Westchester Avenue, Suite N-501
Rye Brook, NY 10573
(800) 276-2384

Idaho Price List No. 2
Original Page No. 4

Issued: November 26, 2008

Effective: December 26, 2008

TABLE OF CONTENTS

TITLE SHEET1

CHECK SHEET2

TABLE OF CONTENTS4

SYMBOLS5

TARIFF FORMAT6

SECTION 1 - TECHNICAL TERMS AND ABBREVIATIONS7

SECTION 2 – RULES AND REGULATIONS9

SECTION 3 – EXPLANATION OF RATES35

SECTION 4 – DESCRIPTION OF SERVICES37

SECTION 5 – RATES & CHARGES48

SECTION 6 - PROMOTIONS53

SECTION 7 – CONTRACT SERVICES54

SECTION 8 – GRANDFATHERED SERVICES APPLICABLE ONLY TO FORMER
CUSTOMERS OF ATX LICENSING, INC.55

Idaho Public Utilities Commission
Office of the Secretary
ACCEPTED FOR FILING
December 26, 2008
Boise, Idaho

BROADVIEW NETWORKS, INC.
800 Westchester Avenue, Suite N-501
Rye Brook, NY 10573
(800) 276-2384

Idaho Price List No. 2
Original Page No. 5

Issued: November 26, 2008

Effective: December 26, 2008

SYMBOLS

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

- (D) - Discontinued rate or regulation
- (I) - Increase in rate
- (M) - Moved to/from another tariff location
- (N) - New rate or regulation
- (R) - Reduction in rate
- (T) - Change in text only

Issued: November 26, 2008

Effective: December 26, 2008

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 Idaho P.U.C. For example, 4th Revised Page 14 cancels the 3rd Revised Page 14. Because of various suspension periods, deferrals, etc. the Idaho P.U.C. follows in its tariff approval process, the most current page number on file with the Idaho P.U.C. 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).(l).
- D. Check Sheets - When a tariff filing is made with the Idaho P.U.C., 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., remains the same, just revised revision levels on some pages). The tariff user should refer to the latest check sheet to find out if a particular page is the most current on file with the Idaho P.U.C.

Issued: November 26, 2008

Effective: December 26, 2008

SECTION 1 - TECHNICAL TERMS AND ABBREVIATIONS

Access Code - A sequence of numbers that, when dialed, connects a Customer to the Carrier associated with that sequence.

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 Carrier's location or switching center.

Authorization Code - A numerical code, one or more of which may be assigned to a Customer, to enable Carrier to identify the origin of the service User so it may rate and bill the call. All authorization codes shall be the sole property of Carrier and no Customer shall have any property or other right or interest in the use of any particular authorization code. Automatic numbering identification (ANI) may be used as or in connection with the authorization code.

Automatic Numbering Identification (ANI) - A type of signaling provided by a local exchange telephone company which automatically identifies the local exchange line from which a call originates.

Carrier or Company - Refers to Broadview Networks, Inc.

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

Customer - The person, firm, corporation, end user or legal entity which enters into arrangements for Carrier's telecommunications services and is responsible for payment of Carrier's services.

Holiday - New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day, and Christmas Day.

Idaho P.U.C. - Idaho Public Utilities Commission.

Issued: November 26, 2008

Effective: December 26, 2008

SECTION 1 - TECHNICAL TERMS AND ABBREVIATIONS (Cont'd)

Local Access and Transport Area (LATA) - The term "Local Access Transport Area" denotes a geographical area established by the U.S. District Court for the District of Columbia in Civil Action No. 82-0192, within which a local exchange company provides communications services.

Message, Toll – A message between different local calling areas.

Message Toll Service (MTS) – A service that involving facilities for telecommunications between local service areas.

Measured Charge - A charge assessed on a per minute basis in calculating a portion of the charges due for a completed interexchange call.

Rate Center – The Points of Presence (POPs) or first point of interconnection of local exchange facilities providing access to the long distance network of the Company's Underlying Carrier and the point from which a customer's traffic is rated and billed.

Service Agreement – Company's standard form for ordering and acceptance of a customer's request for and commitment to take Company's service offering pursuant to this tariff.

Telecommunications - 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.

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

Issued: November 26, 2008

Effective: December 26, 2008

SECTION 2 - RULES AND REGULATIONS

2.1 Undertaking of The Company

- 2.1.1 The Company undertakes to furnish communications service pursuant to the terms of this tariff in connection with one-way and/or two-way communications originating and terminating between points within the State of Idaho. The Company's services and facilities are available twenty-four (24) hours per day, seven (7) days per week.
- 2.1.2 The Company is responsible under this tariff only for the services and facilities provided hereunder, and it assumes no responsibility for any service provided by any other entity that purchases access to the Company network in order to originate or terminate its own services, or to communicate with its own Customers.
- 2.1.3 The Company arranges for installation, operation, and maintenance of the communications services provided in this tariff for Customers 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's network. The Customer shall be responsible for all charges due for such service arrangements.

2.2 Use of the Company's Service

- 2.2.1 Services provided under this tariff may be used by the Customer for any lawful telecommunications purpose for which the service is technically suited.
- 2.2.2 The services the Company offers shall not be used for any unlawful purpose or for any use as to which the Customer has not obtained all required governmental approvals, authorizations, licenses, consents and permits.
- 2.2.3 The Company may require applicants for service who intend to use the Company's offerings for resale, shared and/or joint use to file a letter with the Company confirming that their use of the Company's offerings complies with relevant laws and regulations, policies, orders, and decisions.

Issued: November 26, 2008

Effective: December 26, 2008

SECTION 2 - RULES AND REGULATIONS (Cont'd)

2.2 Use of the Company's Service (Cont'd)

2.2.4 A Customer may transmit or receive information or signals via the facilities of the Company. The Company's services are designed primarily for the transmission of voice-grade telephonic signals, except as otherwise stated in this tariff. A user may transmit any form of signal that is compatible with the Company's equipment, but the Company does not guarantee that its services will be suitable for purposes other than voice-grade telephonic communication except as specifically stated in this tariff.

2.3 Limitations

2.3.1 The Company reserves the right to discontinue service when necessitated by conditions beyond its control, or when the Customer is using the service in violation of the provisions of this tariff, or in violation of the law.

2.3.2 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.

2.3.3 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.

2.3.4 Service may be limited or discontinued by the Company, without notice to the Customer, by blocking traffic to certain countries, cities, or NXX exchanges, or by blocking calls using certain Account Codes or Authorization Codes, when the Company deems it necessary to take such action to prevent unlawful use of its service. Service will be restored as soon as it can be provided without undue risk.

2.3.5 The Company reserves the right to limit or to allocate the use of existing facilities, or of additional facilities offered by the Company, when necessary because of lack of facilities, or due to some other cause beyond the Company's control.

Issued: November 26, 2008

Effective: December 26, 2008

SECTION 2 - RULES AND REGULATIONS (Cont'd)

2.4 Assignment and Transfer

2.4.1 All facilities provided under this tariff are directly or indirectly 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. All regulations and conditions contained in this tariff shall apply to all such permitted assignees or transferees, as well as all conditions of service. Such transfer or assignment, when permitted, shall only apply where there is no interruption of the use or location of the service or facilities.

2.5 Use of Company's Service by Others

2.5.1 Resale and Sharing

There are no prohibitions or limitations on the resale of services. Prices for resold or shared services are those appearing in this tariff. Any service provided under this tariff may be resold to or shared with other persons at the option of Customer, subject to compliance with any applicable laws or the regulations governing such resale or sharing. The Customer remains solely responsible for all use of services ordered by it or billed to its telephone number(s) pursuant to this tariff, for determining who is authorized to use its services, and for notifying the Company of any unauthorized use.

2.5.2 Joint Use Arrangements

Joint use arrangements will be permitted for all services provided under this tariff. From each joint use arrangement, one member will be designated as the Customer responsible for the manner in which the joint use of the service will be allocated. The Company will accept orders to start, rearrange, relocate, or discontinue service only from the Customer. Without affecting the Customer's ultimate responsibility for payment of all charges for the service, each joint user shall be responsible for the payment of the charges billed to it.

Issued: November 26, 2008

Effective: December 26, 2008

SECTION 2 - RULES AND REGULATIONS (Cont'd)

2.6 Liability of the Company

- 2.6.1 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, shall be determined in accordance with Commission rules and regulations and any other applicable law.
- 2.6.2 The Company shall not be liable for any 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.
- 2.6.3 The Company shall not be liable for, and shall be fully indemnified and held harmless by the Customer against any claim or loss, expense, or damage (including indirect, special or consequential damage) for defamation, libel, slander, invasion, infringement of copyright 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.
- 2.6.4 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.
- 2.6.5 Service furnished by the Company may be interconnected with the services or facilities of other carriers or private systems. However, service furnished is provided solely by the Company and is not a joint undertaking with other parties.

Issued: November 26, 2008

Effective: December 26, 2008

SECTION 2 - RULES AND REGULATIONS (Cont'd)

2.6 Liability of the Company (Cont'd)

2.6.6 The Company shall be indemnified and saved harmless by the Customer from and against all loss, liability, damage and expense, including reasonable counsel fees, due to:

- 1) Any act or omission of: (a) the Customer or Authorized User, (b) any other entity furnishing service, equipment or facilities for use in conjunction with services or facilities provided by the Company; or (c) common carriers, except as contracted by the Company;
- 2) Any delay or failure of performance or equipment due to causes beyond the Company's control, including but not limited to, acts of God, fires, floods, earthquakes, hurricanes, or other catastrophes; national emergencies, insurrections, riots, wars or other civil commotions; strikes, lockouts, work stoppages or other labor difficulties; criminal actions taken against the Company; unavailability, failure or malfunction of equipment or facilities provided by the Customer or third parties; and any law, order, regulation or other action of any governing authority or agency thereof;
- 3) Any unlawful or unauthorized use of the Company's facilities and services;
- 4) Breach in the privacy or security of communications transmitted over the Company's facilities;
- 5) Changes in any of the facilities, operations or procedures of the Company that render any equipment, facilities or services provided by the Customer obsolete, or require modification or alteration of such equipment, facilities or services, or otherwise affect their use or performance;
- 6) Any noncompletion of calls due to network busy conditions;

Issued: November 26, 2008

Effective: December 26, 2008

SECTION 2 - RULES AND REGULATIONS (Cont'd)

2.6 Liability of the Company (Cont'd)

2.6.6 (Cont'd)

- 7) And any other claim relating to the use of or furnishing of use of the Company's services or facilities which resulted from any act or omission of the Customer, its Authorized Users, guests, patrons, visitors or other transient third parties using the services of the Company through the Customer's equipment, or any other entity.

2.7 Responsibilities of the Customer

2.7.1 The Customer is responsible for making proper application for service; placing any necessary orders; for complying with tariff regulations; and payment of charges for services provided. Specific Customer responsibilities include, but are not limited to the following:

- 1) The Customer shall ensure compliance with any applicable laws, regulations, orders or other requirements (as they exist from time to time) of any governmental entity relating to services provided or made available to other users by the Customer.
- 2) If required for the provision of the Company's services, the Customer must provide any equipment space, supporting structure, conduit and electrical power without charge to the Company.
- 3) The Customer is responsible for arranging access to its premises at times mutually agreeable to the Company and the Customer when required for the Company personnel to install, repair, maintain, program, inspect or remove equipment associated with the provision of the Company's services.

Issued: November 26, 2008

Effective: December 26, 2008

SECTION 2 - RULES AND REGULATIONS (Cont'd)

2.7 Responsibilities of the Customer (Cont'd)

2.7.1 (Cont'd)

- 4) The Customer shall ensure that any Customer provided equipment and/or systems are properly interfaced with Company facilities or services, that the signals emitted into Company's network are of the proper mode, bandwidth, power, and signal level for the intended use of the Customer and in compliance with the criteria set forth in this tariff, and that the signals do not damage equipment, injure personnel, or degrade service to other Customers.**
- 5) The Customer must pay the Company for replacement or repair of damage to the equipment or facilities of the Company caused by negligence or willful act of the Customer, users, or others, by improper use of the services, or by use of equipment provided by the Customer, users, or others.**
- 6) The Customer must pay for the loss through theft of any Company equipment installed at Customer's premises.**
- 7) The Customer is responsible for establishing its identity as often as necessary during the course of a call.**
- 8) The Customer is responsible for identifying the station, party, or person with whom communications is desired and/or made at the called number.**

Issued: November 26, 2008

Effective: December 26, 2008

SECTION 2 - RULES AND REGULATIONS (Cont'd)

2.8 Billing and Payment For Service

2.8.1 Responsibility for Charges

The Customer is responsible for payment of all charges for services and equipment furnished to the Customer or its Authorized Users for transmission of calls via the Company's network. In particular and without limitation to the foregoing, the Customer is responsible for any and all cost(s) incurred as the result of:

- 1) any delegation of authority resulting in the use of Customer's communications equipment and/or network services which result in the placement of calls via the Company;
- 2) any and all use of the services provided by the Company, including calls which the Customer did not individually authorize;
- 3) any calls placed by or through the Customer's equipment via any remote access feature(s);
- 4) any calls placed via the Company's Travel Service as a result of the Customer's intentional or negligent disclosure of Authorization Codes or Account Codes assigned to the Customer; and
- 5) any and all calls placed to a toll-free number (e.g., "800" or "888") provided to the Customer by the Company.

Issued: November 26, 2008

Effective: December 26, 2008

SECTION 2 - RULES AND REGULATIONS (Cont'd)

2.8 Billing and Payment For Service (Cont'd)

2.8.2 Payment for Service

All charges due by the Customer are payable to the Company or any agent duly authorized to receive such payments. The billing agent may be the Company, a local exchange telephone company, credit card company, or other billing service. Terms of payment shall be according to the rules and regulations of the agent and subject to the rules of regulatory bodies having jurisdiction.

Non-recurring charges for installations, service connections, moves or rearrangements are due and payable within thirty (30) days after the closing date printed on the invoice or bill mailed to the Customer by the Company. Billing thereafter will include recurring charges and actual usage as defined below:

- 1) Billing of the Customer by the Company will begin on the Service Commencement Date, which is the day on which the Company notifies the Customer that the service or facility is available for use, except that the Service Commencement Date may be postponed by mutual agreement of the parties, or if the service or facility does not conform to standards set forth in this tariff or the Service Order. Billing accrues through and includes the day that the service, facility, arrangement or component is discontinued.
- 2) The Company shall present invoices for recurring charges monthly to the Customer, in advance of the month in which service is provided, and recurring charges shall be due and payable within thirty (30) days after the closing date printed on the bill mailed to the Customer by the Company.

Issued: November 26, 2008

Effective: December 26, 2008

SECTION 2 - RULES AND REGULATIONS (Cont'd)

2.8 Billing and Payment For Service (Cont'd)

2.8.2 Payment for Service (Cont'd)

- 3) When service does not begin on the first day of the month, or end on the last day of the month, the recurring charge for the fraction of the month in which service was furnished will be calculated on a pro rata basis. For this purpose, every month is considered to have thirty (30) days.
- 4) When billing is based upon Customer usage, usage charges will be billed monthly in arrears for service provided in the preceding billing period.
- 5) Unless individual plans specify otherwise, early termination penalties apply to all term plans and are calculated by multiplying the number of months left in a customer's term plan by applicable monthly recurring charges.

Issued: November 26, 2008

Effective: December 26, 2008

SECTION 2 - RULES AND REGULATIONS (Cont'd)

2.8 Billing and Payment For Service (Cont'd)

2.8.3 Billing Disputes

Billing disputes shall be processed by the Company or its billing agent(s) consistent with Commission regulations.

A valid billing dispute consists of written documentation specifically listing the total dollar amount of the dispute, the specific rate elements being disputed, and their dollar amounts. At least one of the following reasons must be given for the dispute to be considered valid:

1. Incorrect Rate
2. Error in quantity (i.e., billing increments)
3. Service no longer exists
4. Incorrect customer being billed
5. Backbilling

Refusal to pay an entire bill or any portion thereof without written supporting documentation will not be considered a valid dispute and will be handled as non-payment.

In the event that a billing dispute is resolved in favor of the Company, late payment charges will apply to amounts withheld pending settlement of the dispute. Late payment charges are calculated as set forth in Section 2.8.5 except that when the customer disputes the bill on or before the payment date and pays the undisputed amount on or before the payment date, the penalty interest period shall not begin until 10 days following the payment date.

Issued: November 26, 2008

Effective: December 26, 2008

SECTION 2 - RULES AND REGULATIONS (Cont'd)

2.8 Billing and Payment For Service (Cont'd)

2.8.3 Billing Disputes (Cont'd)

In the event that a billing dispute is resolved in favor of the Customer, the Company will refund any overpayment. In addition, the Company will pay to the customer penalty interest on the overpayment. When a claim is filed within 90 days of the due date, the penalty interest shall begin on the payment date. When a claim is filed more than 90 days after the due date, the penalty interest period shall begin from the date of the claim or the date of overpayment, whichever is later.

The penalty interest period shall end on the date that the Company actually refunds the overpayment to the customer. The penalty interest rate shall be the lesser of the highest interest rate (in decimal value) which may be levied by law for commercial transactions, compounded daily for the number of days from the first date to and including the last date of the period involved; or 0.000292 per day, compounded daily for the number of days from the first date to and including the last date of the period involved.

Issued: November 26, 2008

Effective: December 26, 2008

SECTION 2 - RULES AND REGULATIONS (Cont'd)

2.8 Billing and Payment For Service (Cont'd)

2.8.3 Billing Disputes (Cont'd)

Customer agrees that all actions, suits, or proceedings to recover charges due under this tariff shall be prosecuted in the court of competent jurisdiction of the Company's principal place of business. Customer consents to and submits to the exercise of jurisdiction over the subject matter, waives personal service of any and all process upon it, and consents that all such service of process be made by registered mail directed to customer at its address registered with Company. Service so made shall be deemed to be completed five business days after such process shall have been deposited in the mail, postage prepaid. Customer waives trial by jury, any objection based upon forum non conveniens, any objection to venue or jurisdiction of any action instituted hereunder, and consents to the granting of such legal or equitable relief as deemed appropriate by the Court.

Any unresolved disputes may be directed to the attention of the Idaho Public Utilities Commission, 472 W. Washington Street, Boise, ID 83792 or dial toll free (800) 432-0369.

BROADVIEW NETWORKS, INC.
800 Westchester Avenue, Suite N-501
Rye Brook, NY 10573
(800) 276-2384

Idaho Price List No. 2
Original Page No. 22

Issued: November 26, 2008

Effective: December 26, 2008

SECTION 2 - RULES AND REGULATIONS (Cont'd)

2.8.4 Taxes

The Company reserves the right to bill any and all applicable taxes in addition to any recurring, non-recurring, per call charges, usage charges or charges for special arrangements and construction, including, but not limited to any Federal Excise Tax, State Sales Tax, Municipal Taxes and Gross Receipts Tax. Unless otherwise specified in this tariff, such taxes will be itemized separately on Customer bills.

Issued: November 26, 2008

Effective: December 26, 2008

SECTION 2 - RULES AND REGULATIONS (Cont'd)

2.8 Billing and Payment For Service (Cont'd)

2.8.5 Late Payment Fees

A late payment fee of 1.5% per month will be charged on any past due balance. Any applicable late payment fees will be assessed according to the terms and conditions of the Company pursuant to Idaho law.

2.8.6 Return Check Charge

A return check charge of \$25.00 will be assessed for checks returned for insufficient funds. Any applicable return check charges will be assessed according to the terms and conditions of the Company pursuant to Idaho law.

2.8.7 Minimum Service Period

The minimum period for which services are provided and for which rates and charges are applicable is one (1) month unless otherwise specified in this tariff or by mutually agreed upon contract. When a service is discontinued prior to the expiration of the minimum period, charges are applicable, whether the service is used or not.

2.8.8 Non-Routine Installation Charges

At the Customer's request, installation and/or maintenance may be performed outside the Company's regular business hours or in hazardous locations. In such cases, charges based on cost of the actual labor, material, or other costs incurred by or charged to the Company will apply. If installation is started during regular business hours but, at the Customer's request, extends beyond regular business hours into time periods including, but not limited to, weekends, holidays, and/or night hours, additional charges may apply.

Issued: November 26, 2008

Effective: December 26, 2008

SECTION 2 - RULES AND REGULATIONS (Cont'd)

2.8 Billing and Payment For Service (Cont'd)

2.8.9 Charges for Cancellation of Application for Service

- A) Where the Company permits the Customer to cancel an application for service prior to the start of installation of service or prior to any special construction, no charges will be imposed.
- B) Where, prior to cancellation by the Customer, the Company incurs any expenses in installing the service or in preparing to install the service that it otherwise would not have incurred, a charge equal to the costs the Company incurred, less net salvage, shall apply, but in no case shall this charge exceed the sum of the charge for the minimum period of services ordered, including installation charges, and all charges others levy against the Company that would have been chargeable to the Customer had service begun.
- C) Where the Company incurs any expense in connection with special construction, or where special arrangements of facilities or equipment have begun, before the Company receives a cancellation notice, a charge equal to the costs incurred, less net salvage, may apply. In such cases, the charge, unless otherwise specified in this tariff, will be based on such elements as the cost of the equipment, facilities, and material, the cost of installation, engineering, labor, and supervision, general and administrative expense, other disbursements, depreciation, maintenance, taxes, provision for return on investment, and any other costs associated with the special construction or arrangements.

Issued: November 26, 2008

Effective: December 26, 2008

SECTION 2 - RULES AND REGULATIONS (Cont'd)

2.9 Deposits

The Company does not normally require deposits. However the Company reserves the right to collect an amount not to exceed 2 months estimated charges as a deposit from Customers whose credit history is unacceptable or unknown to the Company. Deposits, if collected, will be collected and maintained in accordance with Commission rules.

2.10 Advance Payments

The Company does not normally require advance payments for service. However, for Customers whom the Company reasonably determines an advance payment is necessary, the Company reserves the right to collect an amount not to exceed one (1) month's estimated charges as an advance payment for service. This will be applied against the next month's charges and a new advance payment may be collected for the next month, if necessary.

Issued: November 26, 2008

Effective: December 26, 2008

SECTION 2 - RULES AND REGULATIONS (Cont'd)

2.11 Refunds or Credits for Service Outages or Interruptions

- 2.11.1 An interruption period begins when the Customer reports a service, facility or circuit to be inoperative and, if necessary, releases it for testing and repair. An interruption period ends when the service, facility or circuit is operative. Credits for service outages or interruptions are subject to the regulations listed below.
- 2.11.2 If the Customer reports a service, facility or circuit to be interrupted but declines to release it for testing and repair, or refuses access to its premises for test and repair by the Company, the service, facility or circuit is considered to be impaired but not interrupted. No credit allowances will be made for a service, facility or circuit considered by the Company to be impaired.
- 2.11.3 Credit allowances for interruption periods which are not due to the Company's testing or adjusting, to the negligence of the Customer, or to the failure of channels, equipment and/or communications systems provided by the Customer, are subject to the general liability provisions set forth in this tariff. It shall be the obligation of the Customer to notify Company immediately of any interruption in service for which a credit allowance is desired by Customer. Before giving such notice, the 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.
- 2.11.4 The Customer shall be responsible for the payment of service charges based upon time and materials for visits by the Company's agents or employees to the premises of the Customer when the service difficulty or trouble report results from the use of equipment or facilities provided by any party other than the Company, including but not limited to the Customer.

Issued: November 26, 2008

Effective: December 26, 2008

SECTION 2 - RULES AND REGULATIONS (Cont'd)

2.11 Refunds or Credits for Service Outages or Interruptions (Cont'd)

2.11.5 For purposes of credit computation every month shall be considered to have seven hundred and twenty (720) hours. For services with a monthly recurring charge, no credit shall be allowed for an interruption of continuous duration of less than four (4) hours. The Customer shall be credited for an interruption of four (4) or more hours at the rate of 1/720th of the monthly charge for the services affected for each day that the interruption continues. The formula used for computation of credits is as follows:

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

A = outage time in hours (must be 4 or more)

B = total monthly recurring charge for affected service.

2.11.6 For usage sensitive long distance services, credits will be limited to, at maximum, the price of the initial period of the individual call that was interrupted plus any operator service charges or surcharges required to reconnect the caller.

Issued: November 26, 2008

Effective: December 26, 2008

SECTION 2 - RULES AND REGULATIONS (Cont'd)

2.12 Cancellation or Termination of Service

2.12.1 Cancellation by Customer

Customers of presubscribed long distance services may cancel service by providing the Company with written or verbal notification thirty (30) days prior to the requested cancellation date. The Company shall hold the Customer responsible for payment of all bills for service furnished until the cancellation date specified by the Customer or until thirty (30) days after the date that the cancellation notice is received, whichever is later.

2.12.2 Cancellation by Company

- A) The Company may terminate service to a Customer for nonpayment of undisputed charges or other violation of this tariff or provision of law upon five (5) days written notice to the Customer without incurring any liability for damages due to loss of telephone service to the Customer. Charges will not be considered past due until thirty (30) days from the closing date printed on the Customer's bill.
- B) The Company may refuse or discontinue service under the following conditions provided that, unless otherwise stated, the Customer shall be given five (5) days notice to comply with any rule or remedy any deficiency:
 - 1) For non-compliance with or violation of any State, municipal, or Federal law, ordinance or regulation pertaining to telephone service.
 - 2) For use of telephone service for any purpose other than that described in the application.
 - 3) 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.

Issued: November 26, 2008

Effective: December 26, 2008

SECTION 2 - RULES AND REGULATIONS (Cont'd)

2.12 Cancellation or Termination of Service (Cont'd)

2.12.2 (Cont'd)

- 4) For noncompliance with or violation of Commission regulation or the Company's rules and regulations on file with the Commission.
- 5) Without notice in the event of Customer use of equipment or services in such a manner as to adversely affect the Company's equipment or service to others.
- 6) Without notice in the event of tampering with the equipment or services owned by the Company or its agents.
- 7) 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.
- 8) Without notice by reason of any order or decision of a court or other government authority having jurisdiction which prohibits the Company from furnishing such services.

Issued: November 26, 2008

Effective: December 26, 2008

SECTION 2 - RULES AND REGULATIONS (Cont'd)

2.12 Cancellation or Termination of Service (Cont'd)

2.12.2 (Cont'd)

- 9) For periods of inactivity over sixty (60) days.
- 10) The Customer is responsible for providing adequate access lines to enable the Company to terminate all toll-free (e.g., 800/888) service calls to the Customer's telephone equipment. Should the Customer have insufficient access lines on which to terminate toll-free calls, the Company reserves the right to request the Customer to add additional lines for call terminations. If, after ninety (90) days, the Customer has not made the requested change, the Company, without incurring any liability, reserves the right to terminate the Customer's service, with five (5) days written notice.

Issued: November 26, 2008

Effective: December 26, 2008

SECTION 2 - RULES AND REGULATIONS (Cont'd)

2.13 Interconnection

Service furnished by the Company may be connected with the services or facilities of other carriers. Such service or facilities 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.

2.14 Customer Provided Equipment

2.14.1 The Company's facilities and service may be used with or terminated in terminal equipment or communications systems such as a PBX, key system, single line telephone, or Pay Telephone. Such terminal equipment shall be furnished and maintained at the expense of the Customer. 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.

2.14.2 When such terminal equipment is used, the equipment shall comply with the generally accepted minimum protective criteria standards of the telecommunications industry. The Customer is responsible for ensuring that Customer-provided equipment connected to Company equipment and facilities is compatible with such equipment and facilities. The magnitude and character of the voltages and currents impressed on Company-provided equipment and wiring by the connection, operation, or maintenance of such equipment and wiring shall be such as not to cause damage to Company-provided equipment and wiring or injury to the Company's employees or to other persons. Any additional protective equipment required to prevent such damage or injury shall be provided by the Company at the Customer's expense, subject to prior Customer approval of the equipment expense.

Issued: November 26, 2008

Effective: December 26, 2008

SECTION 2 - RULES AND REGULATIONS (Cont'd)

2.14 Customer Provided Equipment (Cont'd.)

2.14.3 The Company shall not be responsible for the installation, operation, or maintenance of any Customer provided communications equipment. Where such equipment is connected to the facilities furnished pursuant to this tariff, the responsibility of the Company shall be limited to the furnishing of facilities offered under this tariff and to the maintenance and operation of such facilities. Subject to this responsibility, the Company shall not be responsible for:

- 1) the through transmission of signals by Customer provided equipment or for the quality of, or defects in, such transmission; or
- 2) the reception of signals by Customer-provided equipment; or
- 3) network control signaling where such signaling is performed by Customer-provided network control signaling equipment.

2.15 Company Provided Equipment

2.15.1 The Company shall use reasonable efforts to maintain only the facilities and equipment that it furnishes to the Customer. The Customer may not nor may the Customer permit others to rearrange, disconnect, remove, attempt to repair, or otherwise interfere with any of the facilities or equipment installed by the Company, except upon the written consent of the Company.

2.15.2 The Company may substitute, change or rearrange any equipment or facility at any time, but shall endeavor to maintain the technical parameters of the service provided the Customer. In the event that technical parameters change as a result of the Company's actions, the Company will provide the Customer with thirty (30) days notice prior to such change.

2.15.3 Equipment the Company provides or installs at the Customer Premises for use in connection with the services the Company offers shall not be used for any purpose other than that for which the equipment is provided.

Issued: November 26, 2008

Effective: December 26, 2008

SECTION 2 - RULES AND REGULATIONS (Cont'd)

2.16 Inspection, Testing and Adjustment

Upon reasonable notice, the facilities or equipment provided by the Company shall be made available to the Company for such tests and adjustments as may be necessary for their maintenance in a condition satisfactory to the Company. No interruption allowance shall be granted for the time during which such tests and adjustments are made, unless such interruption exceeds twenty-four hours in length and credit for the interruption is requested by the Customer.

2.17 Availability of Toll-Free Numbers

2.17.1 The Company will make every effort to reserve toll-free (e.g., "800" or "888") vanity numbers on behalf of customers, but makes no guarantee or warranty that the requested toll-free number(s) will be available or assigned to the customer requesting the number.

2.17.2 If a Customer accumulates undisputed past-due charges, the Company reserves the right not to honor the Customer's request for a change in toll-free number service to another carrier (e.g., "porting" of the 800/888 number), including a request for a Responsible Organization (Resp Org) change, until such time as all charges are paid in full.

2.18 Miscellaneous Rates and Charges

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. Examples of such programs include, but are not limited to, the Universal Service Fund, and compensation to payphone service providers for the use of their payphones to access Company services.

Issued: November 26, 2008

Effective: December 26, 2008

SECTION 3 - EXPLANATION OF RATES

The regulations set forth in this section explain how to apply the rate tables associated with the various service offerings described in Section 4, following.

3.1 Timing of Calls

Billing for calls placed over the Carrier network is based in part on the duration of the call. There shall only be timing for conversation time and there shall be no charge for uncompleted calls. Conversation time is defined as the elapsed time when two-way communication between the calling and called party is possible. The call ends when either the calling or called party hangs up. Timing begins when the called station is answered, 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.

3.2 Calculation of Distance

Where mileage bands appear in a rate table, rates for all calls are based upon the airline distance between the originating and terminating points of the call, as determined by the vertical and horizontal coordinates associated with the exchange (the area code and three digit central office code) associated with the originating and terminating telephone numbers. If the Customer obtains access to the Company's network by a dedicated access circuit, that circuit will be assigned an exchange for rating purposes based upon the Customer's main telephone number at the location where the dedicated access circuit terminates.

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

Issued: November 26, 2008

Effective: December 26, 2008

SECTION 3 - EXPLANATION OF RATES (Cont'd)

3.3 Minimum Call Completion Rate

Carrier will ensure an industry standard blocking rate between P.01 and P.02.

3.4 Time Periods

Unless otherwise indicated, the following time periods apply:

- (a) Day Rate Period - The Day Rate Period is 8 AM to, but not including, 5 PM Monday through Friday.
- (b) Evening Rate Period - The Evening Rate Period is 5 PM to, but not including, 11 PM Monday through Friday and 5 PM to, but not including, 11 PM Sunday.
- (c) Night Rate Period - The Night Rate Period is 12 Midnight to, but not including, 8 AM and 11 PM to Midnight Monday through Friday; All Day Saturday; and 12 Midnight to, but not including, 5 PM and 11 PM to Midnight Sunday.
- (d) Holidays - On Holidays, Evening Rates apply at all times, unless a lower rate would normally apply.
- (e) Calls which overlap rate periods will be charged according to the rates applicable to the time recorded in each period.

Issued: November 26, 2008

Effective: December 26, 2008

SECTION 4 - DESCRIPTION OF SERVICES

4.1 CUSTOMER DIALED SERVICE

Station-to-Station Service rates apply to a call that is dialed and completed by a Customer without the assistance of an operator.

1. The services of an operator are not used to complete such a call or to furnish any information or assistance relating to billing or charges for such a call, except for the following circumstances:
 - a. An operator will place a call for a calling party who identifies himself as being handicapped and unable to dial the call because of the handicap.
 - b. An operator will record the originating telephone number where automatic recording equipment is not available to record the number.
 - c. An operator will re-establish a call that was interrupted after the called number was reached.
 - d. An operator will reach the called telephone number where facilities are not available for Customer dial completion.
2. IntraMunicipality Toll Calls Service—With Municipal Calling service, Customer dialed station-to-station service is allowed with a municipality or portions of a municipality served by exchanges within a single LATA without the application of toll charges, except for calls originated by or terminating to a foreign exchange line which is supplied dial tone from a central office other than that which serves the address at which the foreign exchange line service is located.

Issued: November 26, 2008

Effective: December 26, 2008

SECTION 4 - DESCRIPTION OF SERVICES (Cont'd)

4.1 CUSTOMER DIALED SERVICE (Cont'd)

3. Calling Card Service rates apply to a call that is dialed by a Customer in accordance with standard dialing instructions and billed to a calling card number. The services of an operator are not used to dial the called party other than as excepted below.
 - a. When facilities are not available for Customer dial completion.
 - b. Operator dialed station-to-station sent-paid calls for handicapped persons unable to dial calls because of their handicap.
 - c. Re-establishing a call that was interrupted after the called number was reached.
 - d. Recording the originating telephone number where automatic recording equipment is not available to record the number.
4. Collect or Bill to Third Number Service rates apply to a call which is dialed by the Customer and billed to the called party or to a third number with operator assistance.
5. Collect or Bill to Third Number Mechanized Service rates apply to a call which is dialed by the Customer and billed to the called party or to a third number through interaction with a mechanized system.

Issued: November 26, 2008

Effective: December 26, 2008

SECTION 4 - DESCRIPTION OF SERVICES (Cont'd)

4.1 CUSTOMER DIALED SERVICE (Cont'd)

6. Person-to-Person Service rates apply to a call where the person originating the call dials the called number and specifies to the operator a particular person to be reached, or a particular mobile station to be reached through a miscellaneous common carrier operator, or a particular station, department, or office to be reached.

4.2 OPERATOR DIALED SERVICE

- A. Station-to-Station Service rates apply to a station-to-station call when the operator dials the called telephone number, other than as excepted below, or to calls which involve a request for information relating to the billing or charges for a call.

1. Exceptions are:

- a. When facilities are not available for Customer dial completion.
- b. Operator dialed station-to-station sent-paid calls for handicapped persons unable to dial calls because of their handicap.
- c. Re-establishing a call that was interrupted after the called number was reached.
- d. Recording the originating telephone number where automatic recording equipment is not available to record the number.

Issued: November 26, 2008

Effective: December 26, 2008

SECTION 4 - DESCRIPTION OF SERVICES (Cont'd)

4.2 OPERATOR DIALED SERVICE (Cont'd)

2. Calling Card Service rates apply to a call that is dialed by the operator and billed to a calling card. However, this class of service does not apply to the excepted operator services specified above when used with Customer dialed Calling Card service.
3. Collect or Bill to Third Number Service rates apply to a call which is dialed by the operator and billed to the called party or to a third number. However, this class of service does not apply for the excepted operator services specified above when used with Customer dialed collect or bill to third number service.
4. Person-to-Person Service rates apply to a call dialed by the operator where the person originating the call specifies to the operator a particular person to be reached or a particular mobile station to be reached through a miscellaneous common carrier operator, or a particular station, department, or office to be reached.
5. When a person originating a call wishes arrangements made in advance with a particular party or station for the establishment of a connection at a specified time (appointment call), the call is classified as operator dialed person-to-person.

Issued: November 26, 2008

Effective: December 26, 2008

SECTION 4 - DESCRIPTION OF SERVICES (Cont'd)

4.2 OPERATOR DIALED SERVICE (Cont'd)

6. The Company is responsible for the collection of charges. Charges for all classes of service are generally billed against or collected from the calling number. Upon request, toll charges may be billed against or to the following telephone or number:
 - a. Against or collected from the called telephone (i.e., charges may be reversed) if the charges are accepted at the called telephone.
 - b. To a calling card number.
 - c. To a third telephone number (i.e., billed to a telephone number other than the calling or called number).
 - d. A charge may not be billed to a coin telephone.
7. Timing of Messages--on all station-to-station calls, chargeable time begins when the connection is established between the calling telephone and the called telephone, miscellaneous common carrier mobile radio system, or PBX system.
8. On person-to-person calls, chargeable time begins when connection is established between the calling person and the particular person or stations specified or an agreed alternative.

Issued: November 26, 2008

Effective: December 26, 2008

SECTION 4 - DESCRIPTION OF SERVICES (Cont'd)

4.2 OPERATOR DIALED SERVICE (Cont'd)

9. Chargeable time ends when the calling telephone hangs up thereby releasing the network connection. If the called telephone hangs up but the calling party does not, chargeable time ends when the network connection is released, either by automatic timing equipment in the telecommunications network or by an operator.
10. Time Periods-- MTS calls, the date, day and time when the initial connection occurs and when each additional minute begins determine the application of rates.
 - a. Day Rates apply Monday through Friday from 8AM to, but not including 5PM.
 - b. Evening Rates apply Sunday through Friday from 5PM to, but not including 11PM.
 - c. On Christmas Day (December 25), New Year's Day (January 1), Independence Day (July 4), Thanksgiving Day, Labor Day, or on resulting legal holidays when Christmas, New Year's or Independence Day legal holidays fall on dates other than December 25, January 1, or July 4, respectively, the holiday rate is the evening rate, unless a lower rate would normally apply.
 - d. Night and Weekend Rates apply Sunday through Thursday from 11PM to, but not including 8AM of the following day, and from 11PM Friday to, but not including 5PM Sunday.

Issued: November 26, 2008

Effective: December 26, 2008

SECTION 4 - DESCRIPTION OF SERVICES (Cont'd)

4.2 OPERATOR DIALED SERVICE (Cont'd)

11. Determination of Rate Airline Miles

- a. MTS rates between points (cities, towns, or localities) are based on the airline distance between rate centers. In general, each point is designated as a rate center; certain small towns or localities are assigned adjacent rate centers with which they are closely associated for communication purposes or by community of interest.
- b. For the purpose of determining rate distances, a vertical V and horizontal H coordinate system is used. The V&H system consists of a series of coordinates which represents a theoretical grid of vertical and horizontal lines covering the State of Idaho. The spacing between these lines is about 1,670 feet, and an intersection of any two grid lines represents the center of an area approximately 1/10 of a square mile designated by two coordinates.
- c. The location of a rate center expressed in latitude and longitude is converted mathematically to its grid location, that is, V and H coordinates (vertical and horizontal). These coordinates permit calculation of the distance between any two such rate centers.

Issued: November 26, 2008

Effective: December 26, 2008

SECTION 4 - DESCRIPTION OF SERVICES (Cont'd)

4.2 OPERATOR DIALED SERVICE (Cont'd)

12. Determination of Rate Airline Miles (Cont'd)

- d. To determine the rate distance between any two rate centers, compute airline mileage distances for use with Message Toll Telephone service (Long Distance MTS) in accordance with the following steps.
 - i. Obtain the V and H coordinates for each rate center.
 - ii. Obtain the difference between the V coordinates of the two rate centers. Obtain the difference between the H coordinates. The difference is always obtained by subtracting the smaller coordinate from the larger coordinate.
 - iii. Divide each of the differences obtained by three, rounding each quotient to the nearer integer.
 - iv. Square the two integers obtained and add the two squares. If the sum of the squares is greater than 1777, divide the integers obtained by three and repeat Step 4. Repeat until the sum of the squares is less than 1778.

Issued: November 26, 2008

Effective: December 26, 2008

SECTION 4 - DESCRIPTION OF SERVICES (Cont'd)

4.2 OPERATOR DIALED SERVICE (Cont'd)

12. Determination of Rate Airline Miles- (Cont'd)

- v. The number of successive divisions by three in Steps 3 and 4 determine the value of N. Multiply the final sum of the two squares obtained in Step 4 by the multiplier specified for this value of N. Where N is 1, multiplier is 0.9, N is 2, multiplier is 8.1, N is 3, multiplier is 72.9, N is 4, multiplier is 656.1, N is 5, multiplier is 5904.9 and N is 6, multiplier is 53144.1.
- vi. Obtain the square root of product in Step 5 and with any resulting fraction, round up to next higher integer This is the message rate mileage except that when the mileage so obtained is less than the minimum rate mileage shown in Step 5, the minimum rate mileage corresponding to the N value is applicable. The minimum rate mileage for N is applicable for N of 2 through 6 and is 41, 121, 361, 1081 and 3241 respectively.

13. Determination of Rate Airline Miles--An alphabetical list of each exchange in the State of Idaho with its corresponding V and H coordinates is included in National Exchange Company Association, Inc., Tariff FCC No. 4, and is incorporated herein by reference.

Issued: November 26, 2008

Effective: December 26, 2008

SECTION 4 - DESCRIPTION OF SERVICES (Cont'd)

4.3 RATES AND CHARGES

- A. An incremental charge applies in addition to the appropriate initial period rate or per message charge for the Customer dialed and operator dialed calls listed below.
 - 1. Customer Dialed—Calling card, coiled or bill to third number, collect or bill to third number mechanized, person-to-person, coin paid station-to-station, and coin-less collect mechanized.
 - 2. Operator Dialed—Station-to-station, calling card, collect or bill to third number, person-to-person, and coin paid station-to-station.

4.4 RATE APPLICATION

- A. Customer Dialed rates apply when the calling party actually dials the called party's telephone number.
- B. Operator Dialed rates apply when the calling party dials zero for operator and the operator dials the called party's telephone number.

Issued: November 26, 2008

Effective: December 26, 2008

SECTION 4 - DESCRIPTION OF SERVICES (Cont'd)

4.4 RATE APPLICATION (Cont'd)

- C. Incremental Charges—On Customer dialed or operator dialed calling card, collect or bill to third number/mechanized, person-to-person or coin paid station-to-station, and operator dialed station-to-station calls, and on Customer dialed coinless collect mechanized, an incremental charge applies in addition to the appropriate initial period rate or per message charge. When more than one class of service is involved, only the higher incremental charge is applicable.

- D. Accumulation of Charges—At the end of the Customer's billing periods when the total charge for MTS would result in fractions of a cent being billed, the total of itemized calls will be rounded to the nearest cent for billing purposes.

BROADVIEW NETWORKS, INC.
800 Westchester Avenue, Suite N-501
Rye Brook, NY 10573
(800) 276-2384

Idaho Price List No. 2
Original Page No. 47

Issued: November 26, 2008

Effective: December 26, 2008

SECTION 4 - DESCRIPTION OF SERVICES (Cont'd)

4.5 TOLL FREE SERVICE

Toll Free Service is available to Customers for incoming calls. Calls originate from any interstate or intrastate location over a toll free number and terminate to a Customer's location. Call charges are billed to the Customer rather than to the originating caller. Calls are billed in initial sixty (60) second increments and additional sixty (60) second increments. A monthly recurring charge applies in addition to usage rates.

Idaho Public Utilities Commission
Office of the Secretary
ACCEPTED FOR FILING
December 26, 2008
Boise, Idaho

BROADVIEW NETWORKS, INC.
800 Westchester Avenue, Suite N-501
Rye Brook, NY 10573
(800) 276-2384

Idaho Price List
First Revised Page No. 48
Replaces Original Page No. 48

Issued: September 21, 2009

Effective: October 1, 2009

SECTION 5 – RATES & CHARGES

5.0 RATES AND CHARGES

Directory Assistance Operator Assisted: \$1.99 per call (I)

Idaho Public Utilities Commission
Office of the Secretary
ACCEPTED FOR FILING

OCT 1 – 2009

Boise, Idaho

BROADVIEW NETWORKS, INC.
800 Westchester Avenue, Suite N-501
Rye Brook, NY 10573
(800) 276-2384

Idaho Price List
First Revised Page No. 49
Replaces Original Page No. 49

Issued: February 17, 2010

Effective: March 1, 2010

SECTION 5 – RATES & CHARGES

5.0 RATES & CHARGES (Cont'd)

Business Switched Long Distance Rates (Billed initial sixty (60) second increments, additional thirty (30) second increments)

Mileage	M-F 8am-5pm		M-F 5pm-10pm		M-F 10pm-8am, F 10pm – M 8am	
	1 st Min	Add'l Min	1 st Min	Add'l Min	1 st Min	Add'l Min
1-10	\$0.171 (I)	\$0.171 (I)	\$0.171 (I)	\$0.171 (I)	\$0.171 (I)	\$0.171 (I)
11-16	\$0.171 (I)	\$0.171 (I)	\$0.171 (I)	\$0.171 (I)	\$0.171 (I)	\$0.171 (I)
17-22	\$0.171 (I)	\$0.171 (I)	\$0.171 (I)	\$0.171 (I)	\$0.171 (I)	\$0.171 (I)
23-30	\$0.171 (I)	\$0.171 (I)	\$0.171 (I)	\$0.171 (I)	\$0.171 (I)	\$0.171 (I)
31-40	\$0.171 (I)	\$0.171 (I)	\$0.171 (I)	\$0.171 (I)	\$0.171 (I)	\$0.171 (I)
41-55	\$0.171 (I)	\$0.171 (I)	\$0.171 (I)	\$0.171 (I)	\$0.171 (I)	\$0.171 (I)
56-70	\$0.171 (I)	\$0.171 (I)	\$0.171 (I)	\$0.171 (I)	\$0.171 (I)	\$0.171 (I)
71-124	\$0.171 (I)	\$0.171 (I)	\$0.171 (I)	\$0.171 (I)	\$0.171 (I)	\$0.171 (I)
125-196	\$0.171 (I)	\$0.171 (I)	\$0.171 (I)	\$0.171 (I)	\$0.171 (I)	\$0.171 (I)

Long Distance Account Codes
 - Each, Per Month

\$25.00

Idaho Public Utilities Commission
 Office of the Secretary
ACCEPTED FOR FILING

MAR 1 – 2010

Boise, Idaho

BROADVIEW NETWORKS, INC.
800 Westchester Avenue, Suite N-501
Rye Brook, NY 10573
(800) 276-2384

Idaho Price List
First Revised Page No. 50
Replaces Original Page No. 50

Issued: February 17, 2010

Effective: March 1, 2010

SECTION 5 – RATES & CHARGES

5.0 RATES & CHARGES (Cont'd)

Residential Switched Long Distance Rates (Billed in full minute increments)

Mileage	M-F 8am-5pm		M-F 5pm-10pm		M-F 10pm-8am, F 10pm – M 8am	
	1 st Min	Add'l Min	1 st Min	Add'l Min	1 st Min	Add'l Min
1-10	\$0.371 (I)	\$0.371 (I)	\$0.331 (I)	\$0.331 (I)	\$0.291 (I)	\$0.291 (I)
11-16	\$0.371 (I)	\$0.371 (I)	\$0.331 (I)	\$0.331 (I)	\$0.291 (I)	\$0.291 (I)
17-22	\$0.371 (I)	\$0.371 (I)	\$0.331 (I)	\$0.331 (I)	\$0.291 (I)	\$0.291 (I)
23-30	\$0.371 (I)	\$0.371 (I)	\$0.331 (I)	\$0.331 (I)	\$0.291 (I)	\$0.291 (I)
31-40	\$0.371 (I)	\$0.371 (I)	\$0.331 (I)	\$0.331 (I)	\$0.291 (I)	\$0.291 (I)
41-55	\$0.371 (I)	\$0.371 (I)	\$0.331 (I)	\$0.331 (I)	\$0.291 (I)	\$0.291 (I)
56-70	\$0.371 (I)	\$0.371 (I)	\$0.331 (I)	\$0.331 (I)	\$0.291 (I)	\$0.291 (I)
71-124	\$0.371 (I)	\$0.371 (I)	\$0.331 (I)	\$0.331 (I)	\$0.291 (I)	\$0.291 (I)
125-196	\$0.371 (I)	\$0.371 (I)	\$0.331 (I)	\$0.331 (I)	\$0.291 (I)	\$0.291 (I)

Idaho Public Utilities Commission
Office of the Secretary
ACCEPTED FOR FILING

MAR 1 - 2010

Boise, Idaho

BROADVIEW NETWORKS, INC.
800 Westchester Avenue, Suite N-501
Rye Brook, NY 10573
(800) 276-2384

Idaho Price List
First Revised Page No. 51
Replaces Original Page No. 51

Issued: February 17, 2010

Effective: March 1, 2010

SECTION 5 – RATES & CHARGES

5.0 RATES & CHARGES (Cont'd)

Toll Free Services

Active Business Plans (Billed initial sixty (60) second increments, additional thirty (30) second increments)

Monthly Recurring Charges \$10.00

Per Minute Charges \$0.171 (I)

Idaho Public Utilities Commission
Office of the Secretary
ACCEPTED FOR FILING

MAR 1 – 2010

Boise, Idaho

BROADVIEW NETWORKS, INC.
800 Westchester Avenue, Suite N-501
Rye Brook, NY 10573
(800) 276-2384

Idaho Price List
First Revised Page No. 52
Replaces Original Page No. 52

Issued: February 17, 2010

Effective: March 1, 2010

SECTION 5 – RATES & CHARGES

5.0 RATES & CHARGES (Cont'd)

Toll Free Services (Cont'd)

Active Residential Plans (Billed in full minute increments)

Monthly Recurring Charges \$10.00

Per Minute Charges \$0.371 (I)

Idaho Public Utilities Commission
Office of the Secretary
ACCEPTED FOR FILING

MAR 1 - 2010

Boise, Idaho

Issued: November 26, 2008

Effective: December 26, 2008

SECTION 6 – PROMOTIONS

6.1 Promotions - General

From time to time the Company shall, at its option, promote subscription or stimulate network usage by offering to waive some of all of the nonrecurring or recurring charges for the Customer (if eligible) of target services for a limited duration, not to exceed 90 days, or by offering premiums or refunds of equivalent value. Such promotions shall be made available to all similarly situated Customers in the target market area. All promotions will be filed with and approved by the Commission prior to offering them to Customers.

6.2 Demonstration of Calls

From time to time the Company shall demonstrate service by providing free test calls of up to four minutes duration over its network.

BROADVIEW NETWORKS, INC.
800 Westchester Avenue, Suite N-501
Rye Brook, NY 10573
(800) 276-2384

Idaho Price List No. 2
Original Page No. 54

Issued: November 26, 2008

Effective: December 26, 2008

SECTION 7 – CONTRACT SERVICES

7.1 General

At the option of the Company, service may be offered on a contract basis to meet specialized requirements of the Customer not contemplated in this tariff. The terms of each contract shall be mutually agreed upon between the Customer and Company and may include discounts off of rates contained herein, waiver of recurring or nonrecurring charges, charges for specially designed and constructed services not contained in the Company's general service offerings, or other customized features. The terms of the contract may be based partially or completely on the term and volume commitment, type of originating or terminating access, mixture of services or other distinguishing features. Service shall be available to all similarly situated Customers for six months after the initial offering to the first contract Customer for any given set of terms.

Each contract will be filed with the Commission.

Idaho Public Utilities Commission
Office of the Secretary
ACCEPTED FOR FILING
December 26, 2008
Boise, Idaho

BROADVIEW NETWORKS, INC.
800 Westchester Avenue, Suite N-501
Rye Brook, NY 10573
(800) 276-2384

Idaho Price List No. 2
Original Page No. 55

Issued: November 26, 2008

Effective: December 26, 2008

**SECTION 8 – “GRANDFATHERED” SERVICES APPLICABLE
ONLY TO FORMER CUSTOMERS OF ATX LICENSING, INC.**

On September 15, 2008, Idaho customers of ATX Licensing, Inc. were consolidated into the existing customer base of Broadview Networks, Inc.

The material set forth in this Section 8 is relocated from identified pages of ATX Licensing, Inc. ID P.U.C. TARIFF. No. 1 which sets forth the regulations, descriptions and rates applicable to Interexchange telecommunications services provided by ATX Licensing, Inc. Within the State of Idaho

It is incorporated herein for the benefit of those customers of Broadview Networks, Inc. which were customers of ATX Licensing, Inc., immediately prior to the customer base consolidation and are available only to such customers. These services will be available to each such former ATX customer through the date on which services offered pursuant to this Section 8 are terminated, voluntarily or involuntarily, to such customer. In the event a former ATX customer's service under this Section 8 is terminated, service may be available to such customer only pursuant to other sections of this tariff.

Idaho Public Utilities Commission
Office of the Secretary
ACCEPTED FOR FILING
December 26, 2008
Boise, Idaho

Issued: November 26, 2008

Effective: December 26, 2008

SECTION 8 – “GRANDFATHERED” SERVICES APPLICABLE
ONLY TO FORMER CUSTOMERS OF ATX LICENSING, INC.

**ALL MATERIAL ON THIS PAGE IS
RELOCATED FROM ATX Licensing, Inc.
ID P.U.C. TARIFF. No. 1, p. 30**

8.1 Usage Charges: Inbound/Outbound Domestic WATS – Dedicated

Uniform Rate Period: All calls, placed at any time, will be billed at the following uniform rate:

Term	Rate
1 Year	\$0.0690
2 Year	\$0.0625
3 Year	\$0.0590
Canadian Origination	\$0.1500

- 30 second minimum/6 second increment billing
- Minimum 1 year term plan.
- Each toll free number will be billed \$4.00 per month.

8.2 Usage Charges: Inbound/Outbound Domestic WATS – Switched

Term	Rate
1 Year	\$0.0690
2 Year	\$0.0625
3 Year	\$0.0590
Canadian Origination	\$0.1500

- 30 second minimum/6 second increment billing
- Minimum 1 year term plan.
- Each toll free number will be billed \$4.00 per month.

BROADVIEW NETWORKS, INC.
800 Westchester Avenue, Suite N-501
Rye Brook, NY 10573
(800) 276-2384

Idaho Price List No. 2
Original Page No. 57

Issued: November 26, 2008

Effective: December 26, 2008

SECTION 8 – “GRANDFATHERED” SERVICES APPLICABLE
ONLY TO FORMER CUSTOMERS OF ATX LICENSING, INC.

**ALL MATERIAL ON THIS PAGE IS
RELOCATED FROM ATX Licensing, Inc.
ID P.U.C. TARIFF. No. 1, p. 31**

8.3 Usage Charges: Domestic Corporate Travel Service

Standard \$0.26 per minute
Rate:

- Calls to Canadian and International Destinations: \$0.75 surcharge per call
- Standard travel pricing applies to all other call card calls
- Full Minute Billing

Idaho Public Utilities Commission
Office of the Secretary
ACCEPTED FOR FILING
December 26, 2008
Boise, Idaho

Issued: November 26, 2008

Effective: December 26, 2008

SECTION 8 – “GRANDFATHERED” SERVICES APPLICABLE
ONLY TO FORMER CUSTOMERS OF ATX LICENSING, INC.

**ALL MATERIAL ON THIS PAGE IS
RELOCATED FROM ATX Licensing, Inc.
ID P.U.C. TARIFF. No. 1, p. 32**

8.4 Usage Charges: Directory Assistance

Uniform Rate Period: All IntraLATA, Intrastate Directory Assistance calls, placed at any time, will be billed at the following uniform rate::

Rate Element	Cost per Call
Local Directory Assistance - per local call	\$0.57
National Directory Assistance – per local call	\$0.95
National Directory Assistance – per LD/8XX call	\$1.48

8.5 Account Codes

- Verifiable Account Codes
 - Lines with Verifiable Account Codes assigned will require the user to enter the correct code before making a long distance call.
 - Codes are available for both Dedicated and Switched Long Distance business customers.
 - They are available in lengths of 2-12 digits on-switch, and 2-5 digits off-network.
 - A customer will be charged a \$5.00 fee per account/per month and a one-time installation fee of \$15.00.
- Non-Verifiable Account Codes
 - Lines with Non-Verifiable Account Codes assigned will require the user to enter a tracking code for reporting purposes.
 - Codes are available for both Dedicated and Switched Long Distance business customers.
 - They are available in lengths of 2-12 digits on-switch, and 2-5 digits off-network.
 - A customer will be charged a \$5.00 fee per account/per month and a one-time installation fee of \$15.00.

BROADVIEW NETWORKS, INC.
800 Westchester Avenue, Suite N-501
Rye Brook, NY 10573
(800) 276-2384

Idaho Price List No. 2
Original Page No. 59

Issued: November 26, 2008

Effective: December 26, 2008

**SECTION 8 – “GRANDFATHERED” SERVICES APPLICABLE
ONLY TO FORMER CUSTOMERS OF ATX LICENSING, INC.**

**ALL MATERIAL ON THIS PAGE IS
RELOCATED FROM ATX Licensing, Inc.
ID P.U.C. TARIFF. No. 1, p. 33**

8.6 Federal Universal Service

The Universal Service Fee (USF) recovers the Telephone Company's contribution to various federal universal service funds. The Telephone Company will apply the USF Fee through a monthly surcharge applied to the total billed charges for interstate access services ordered by end users, as described below. The FUSF Revenue Surcharge will be determined by multiplying the contribution factor determined by the FCC, by the end user's total interstate access services charges at the billing account level.

The FCC contribution factor for the current quarterly period can be found on the FCC website at the following URL:

http://www.fcc.gov/wcb/universal_service/quarter.html

The Administrative Fee recovers the costs of administering certain programs, including, but not limited to, the Universal Service Fund and Telecommunications Relay Service fund. The Administrative Fee is charged at a flat 2% rate of all taxable billed amounts.

Idaho Public Utilities Commission
Office of the Secretary
ACCEPTED FOR FILING
December 26, 2008
Boise, Idaho

BROADVIEW NETWORKS, INC.
800 Westchester Avenue, Suite N-501
Rye Brook, NY 10573
(800) 276-2384

Idaho Price List No. 2
Original Page No. 60

Issued: November 26, 2008

Effective: December 26, 2008

**SECTION 8 – “GRANDFATHERED” SERVICES APPLICABLE
ONLY TO FORMER CUSTOMERS OF ATX LICENSING, INC.**

**ALL MATERIAL ON THIS PAGE IS
RELOCATED FROM ATX Licensing, Inc.
ID P.U.C. TARIFF. No. 1, p. 34**

8.7 Payphone Surcharge

The Payphone Surcharge shall apply to each coinless call placed by a Customer that is identified by the Company as placed from a domestic payphone by the Customer or its permitted users. This charge is for the use of the payphone instrument to access the Company’s services.

Additionally, a per call surcharge shall apply to all calls to the Customer’s 800/877/888 number that originates from a payphone.

Payphone Use Charge: \$0.65 per call

Idaho Public Utilities Commission
Office of the Secretary
ACCEPTED FOR FILING
December 26, 2008
Boise, Idaho

BROADVIEW NETWORKS, INC.
800 Westchester Avenue, Suite N-501
Rye Brook, NY 10573
(800) 276-2384

Idaho Price List No. 2
Original Page No. 61

Issued: November 26, 2008

Effective: December 26, 2008

SECTION 8 – “GRANDFATHERED” SERVICES APPLICABLE
ONLY TO FORMER CUSTOMERS OF ATX LICENSING, INC.

**ALL MATERIAL ON THIS PAGE IS
RELOCATED FROM ATX Licensing, Inc.
ID P.U.C. TARIFF. No. 1, p. 35**

8.8 Guaranteed Savings Plan Program

The Guaranteed Savings Plan Program is offered, at the sole discretion of Carrier, to Carrier’s business customers and/or potential business customers who meet certain minimum usage thresholds. In order to qualify for this program, the applicable customer must submit and pass any and all Carrier credit requirements, execute a Service Authorization Form and a Guaranteed Savings Plan Program Agreement and commit to a minimum service term. Carrier, at its sole option, will determine the rates, discounts, service terms and any and all other terms and conditions.

Idaho Public Utilities Commission
Office of the Secretary
ACCEPTED FOR FILING
December 26, 2008
Boise, Idaho