TITLE SHEET

RESOLD TELECOMMUNICATIONS AND DEBIT CARD SERVICES TARIFF

IN SUPPORT OF

APPLICATION FOR AUTHORITY TO PROVIDE INTEREXCHANGE TELECOMMUNICATIONS SERVICES WITHIN THE STATE OF IDAHO

This Tariff contains the descriptions, regulations, and rates applicable to the resale of telecommunications and debit card services provided by MIRACLE COMMUNICATIONS, INC., with offices at 20801 Biscayne Boulevard, Suite 403, Aventura, Florida 33180. Tel: (305) 937-2000. 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 Miracle Communications, Inc.'s principal place of business.

Exhibit "A"

Issued: October 6, 1999

Effective Date: October 6, 1999

Issued by:

Craig A. Waltzer, President Miracle Communications, Inc. 20801 Biscayne Boulevard, Suite 403 Aventura, Florida 33180

Idaho Public Utilities Commission
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I.P.U.C. Tariff No. 1

Sheet No.: Original I

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CHECK-SHEET

The sheets 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 page.

SHEET	REVISION	SHEET REVISION
1	Original	
2	Original	
3	Original	
4	Original	
5	Original	
6	Original	
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SYMBOLS

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

- (D) -Delete or Discontinue
- Change Resulting In An Increase to A Customer's Bill (I) -
- Moved From Another Tariff Location (M) -
- (N) -New
- (R) -Change Resulting In a Reduction to A Customer's Bill
- Change In Text or Regulation But No Change In Rate or Charge (T) -

When changes are made in any tariff sheet, a revised sheet will be issued canceling the tariff sheet affected. Changes will be identified on the revised sheet(s) through the use of the above mentioned symbols.

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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, if a new sheet is added between sheets already in effect, a decimal will be added. For example, a new sheet added between sheets 14 and 15 would be 14.
- B. Sheet Revision Numbers Revision numbers (if necessary) also appear in the upper right corner of each page. These numbers are used to determine the most current sheet version on file with the Public Service Commission. For example, the 4th revised Sheet 14 cancels the 3rd revised Sheet 14.
- C. Paragraph Numbering Sequence There are levels of paragraph coding. Each level of coding is subservient to its next higher level:
 - 2.1.
 - 2.1.1.
 - 2. 1. 1. A.
 - 2.1. 1. A. 1.
 - 2.1. 1. A. 1. (a).
- D. Check Sheets When a Tariff filing is made with the Public Utilities Commission, an updated check sheet accompanies the Tariff filing. The check sheet lists the sheet 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).

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I.P.U.C. Tariff No. 1

Sheet No.: Original

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SECTION 1 - TECHNICAL TERMS AND ABBREVIATIONS

1.1 Abbreviations

The following abbreviations are used herein only for the purposes indicated below:

C.O.	-	Central Office
Corp.	-	Corporation
FCC	-	Federal Communications Commission
IPUC	-	Idaho Public Utilities Commission
IXC	-	Interexchange Carrier
LATA	-	Local Access and Transport Area
LEC	-	Local Exchange Carrier
MTS	-	Message Telecommunications Service
PBX	_	Private Branch Exchange

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SECTION 1.0 - TECHNICAL TERMS AND ABBREVIATIONS, (CONT'D)

Definitions 1.2

- Access Line An arrangement which connects the Customer's location to an AT&T Central Office.
- Authorization Code A pre-defined series of numbers to be dialed by the Customer or Authorized user upon access to the Carrier's Travel Service network to identify the caller and validate the caller's authorization to use the services provided.
- Available Usage Balance The amount of usage remaining on a Debit Account at any particular point in time. Each Debit Account has an Initial Account Balance which is stated either in U.S. dollars or Call Units, depending upon the type of service. The Available Balance is depleted as services provided by Miracle Communications, Inc. are utilized by the Customer.
- Commission The Idaho Public Utilities Commission
- Company or Carrier Miracle Communications, Inc. unless otherwise clearly indicated by the context.
- Company's Point of Presence Location of the servicing central office associated with access to the Company's network.
- Customer The person, firm, corporation or other entity which orders service and is responsible for payment of charges due and compliance with Miracle Communications, Inc.'s Tariff regulations.
- Day 24 Hours.
- Debit Account An account which consists of a pre-paid usage balance depleted on a real-time basis during each Debit Service call accessed by the use of the debit cards defined herein.
- Debit Card A card issued by the Company which provides the Customer with a Personal Identification Number (PIN) and instructions for accessing the Carrier's network.
- Debit Service Call A service accessed via a "1-800" or other access code dialing sequence whereby the Customer or Authorized User dials all of the digits necessary to route a

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SECTION 1.0 – TECHNICAL TERMS AND ABBREVIATIONS, (CONT'D)

1.2 Definitions, (Cont'd)

- call. Network usage for each call is deducted from the available usage balance on a Company issued Debit Account.
- Dedicated Access A method of reaching the Company's services whereby the Customer is connected directly to the Company's Point of Presence without utilizing services of the local switched network.
- End User Any person, firm, corporation, partnership or other entity which uses the services of the Carrier under the provisions and regulations of this Tariff. The End User is responsible for payment unless the charges for the services utilized are accepted and paid by another Customer.
- Equal Access Where the local exchange company central office provides interconnection to interexchange carriers with Feature Group D circuits. In such end offices, Customers presubscribe their telephone line(s) to their preferred inter LATA carrier.
- Initial Usage Balance The amount of usage on a Debit Account upon issuance and before any depleting call activity.
- LEC Local Exchange Company.
- Marks A collective term to mean such items as trademarks, service marks, trade names and logos; copyrighted words, artwork, designs, pictures or images; or any other device or merchandise to which legal rights or ownership are held or reserved by an entity.
- Miracle Communications Used throughout this Tariff to mean Miracle Communications, Inc. unless clearly indicated otherwise by the text.
- Initial Usage Balance The amount of usage on a Debit Account upon issuance and before any depleting call activity.
- Marks A collective term to mean such items as trademarks, service marks, trade names and logos; copyrighted words, artwork, designs, pictures or images; or any other device or merchandise to which legal rights or ownership are held or reserved by an entity.
- Personal Identification Number (PIN) A numeric or alpha-numeric sequence which uniquely identifies a travel card or debit card account. See Authorization Code.

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SECTION 1.0 – TECHNICAL TERMS AND ABBREVIATIONS, (CONT'D)

1.2 Definitions, (Cont'd)

- Renewal A method of replenishing a Debit Account's Available Usage Balance with additional minutes of usage as authorized and paid for by the customer.
- Sponsor A corporation or other legal entity that exclusively permits the use of its Marks to Miracle Communications, Inc. for use with telephone cards or other merchandise, and contracts with Miracle Communications, Inc. for the marketing of the services described herein.

Subscriber - See Customer.

- Switched Access Origination/Termination Where access between the Customer and the interexchange carrier is provided on local exchange company Feature Group circuits and the connection to the Customer is a LEC-provided business or residential access line. The cost of switched Feature Group access is billed to the interexchange carrier.
- Travel Card Call A service whereby the Customer or Authorized User dials all of the digits necessary to route and bill a call placed from a location other than his/her residence or normal place of business. Service is accessed via a "1-800" or other access code dialing sequence.

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SECTION 2 - RULES AND REGULATIONS

2.1 Undertaking of Miracle Communications, Inc.

Miracle Communications, Inc.'s services and facilities are furnished for communications originating and terminating within the State of Idaho under terms of this Tariff. Intrastate service is offered as well as interstate and international service through the use of the debit card services defined herein.

Miracle Communications, Inc. installs, operates, and maintains the communications services provided herein in accordance with the terms and conditions set forth under this Tariff. Miracle Communications, Inc. 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 Miracle Communications, Inc. network. The Customer shall be responsible for all charges due for such service arrangement. Miracle Communications, Inc.'s services and facilities are provided and are available twenty-four (24) hours per day, seven (7) days per week.

2.2 Applicability of Tariff

This tariff is applicable to telecommunications services provided by Miracle within the state of Idaho.

2.3 Limitations of Service

- 2.3.1 Service will be furnished subject to the availability of the necessary facilities and/or equipment and subject to the provisions of this tariff.
- 2.3.2 Miracle reserves the right to discontinue furnishing service, upon written notice, 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 law.
- 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 Miracle reserves the right to discontinue the offering of service or deny an application for service if a change in regulation materially and negatively impacts the financial viability of the service in the best business judgment of the Company.

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2.3 Limitations of Services, (Cont'd)

2.3.5 Customers reselling or rebilling telecommunications services must have a Certificate of Public Convenience and Necessity as an interexchange carrier from the Idaho Public Utilities Commission.

2.4 Use of Service

Service may be used for any lawful purpose for which it is technically suited. Company reserves the right to discontinue furnishing service, or limit the use of service necessitated by conditions beyond its reasonable control; or when the Customer is using service in violation of the law or the provisions of this Tariff.

2.5 Liability

- 2.5.1 Company's liability for damages arising out of mistakes, interruptions, omissions, delays, errors, or defects in the transmission occurring in the course of furnishing service, and not caused by the negligence of its employees or its agents, in no event shall exceed an amount equivalent to the proportionate charge to the Customer for the period during which the aforementioned faults in transmission occur.
- 2.5.2 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 other 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 any act of God, fire, war, civil, disturbance, or act of government, or by any other cause beyond the Company's direct control.
- 2.5.3 The Company shall not be liable for, and shall be fully indemnified and held harmless by Customer and Subscriber against any claim or loss, expense, or damage, (I) for defamation, invasion of privacy, 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 from the material data, information, or content revealed to, transmitted, processed, handled, or used by Company under this tariff, or (ii) for connecting, combining, or adapting Company's facilities with Customer's or Subscriber's apparatus or systems, or (iii) for any act or omission of the Customer or Subscriber, or (iv) for any personal injury or death of any person, or for any loss of or damage to Subscriber's or Customer's premises or any other property,

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2.5 Liability, (Cont'd)

whether owned by Customer, Subscriber or others, caused directly or indirectly by the installation, maintenance, location, condition, operation, failure or removal of equipment or wiring provided by the Company if not directly caused by negligence of the Company.

- The company shall no be liable for any claim, loss or refund as a result of loss or theft of Debit 2.5.4 Cards or Personal Identification Numbers (PINs) issued for use with the Company's services. Nor will the Company be liable for any claim, loss or refund on any unused balance remaining on a Debit Card provided to a Customer before or after the expiration date assigned to each Debit Account.
- 2.5.5 The included tariff language does not constitute a determination by the Commission that a limitation of liability imposed by the Company should be upheld in a court of law. Acceptance for filing by the Commission recognizes that it is a court's responsibility to adjudicate negligence and consequential damage claims. It is also the court's responsibility to determine the validity of the exculpatory clause.

2.6 **Payment and Credit Regulations**

2.6.1 Payment arrangements

The customer is responsible for payment of all charges for services and equipment furnished to the Customer for transmission of calls via the Company. The Customer agrees to pay to the Company or its authorized agent any cost(s) incurred as a result of any delegation of authority resulting in the use of his or her communications equipment and/or network services which result in the placement of calls via the Company. The Customer agrees to pay the Company or its authorized agent any and all cost(s) incurred as a result of the use of the service arrangement, including calls which the Customer did not individually authorize.

All charges due by the Customer are payable to the Company or any agency duly authorized to receive such payments. Terms of payment shall be according to the rules and regulations of the agency and subject to the rules of regulatory agencies, such as the Idaho PUC. Any objections to billed charges or Debit Account depletions must be promptly reported to the Company or its billing agent. Adjustments to Customers' bills of Debit Account Available Usage balance shall be made to the extent that circumstances exist which reasonably indicate that such changes are appropriate.

Payments for service provided in association with Company-issued Debit Accounts must be received by the Company or its authorized agent prior to the activation of the Customer's Debit Account. The customer shall be responsible for all calls placed via the Debit Account as the result of the Customer's intentional or negligent disclosure of their PIN.

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2.6 Payment and Credit Regulations, (Cont'd)

Changes for installations, service connections, moves, and arrangements, where applicable, are payable upon demand by the Company or its authorized agent. The billing thereafter will include recurring charges and actual usage as defined in this tariff.

Renewal of Customer Account Balances made by charges to commercial credit card company are subject to the terms and conditions of the issuing commercial credit card company and those of Miracle Communications, Inc.'s credit card processing agent. Renewals of Customer Account Balances made by cashier's checks are subject to the terms and conditions of the issuing financial institution.

2.6.2 Deposits

The Company does not require a deposit from the Customer or Subscriber. The prepayment for services immediately available to the Customer does not constitute a deposit.

2.6.3 Advance Payments

All debit cards are prepaid. Miracle Communications, Inc., collects no advance payments for any other services in the State of Idaho.

2.6.4 Taxes and Fees

Miracle Communications, Inc., shall charge the Customer an amount sufficient to recover any governmental assessments, fees, license, or other similar taxes or fees imposed upon Miracle Communications, Inc.

For Debit Service, taxes or fees shall be included in the rates and charges stated in Miracle Communications, Inc.'s rate schedule for this service.

For all other services offered by Miracle Communications, Inc., taxes and fees shall be added pro-rata, insofar as practical, to the rates and charges stated in Miracle Communications, Inc.'s rate schedules and listed as separate line items on the Customer's bill for services provided.

2.6.5 Miscellaneous Rates and Charges

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2.6 Payment and Credit Regulations, (Cont'd)

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, the Primary Interexchange Carrier Charge, and compensation to payphone service providers for the use of their payphones to access Miracle Communications, Inc.'s service.

2.7 Refunds or Credits for Service Outages or Deficiencies

2.7.1. Interruption of Service

Credit allowances for interruptions of service which are not due to the Carrier's testing or adjusting, to the negligence of the Customer, or to the failure of channels, equipment or communications systems provided by the Customer, are subject to the general liability provisions set forth in Section 2.5.3 herein. It shall be the obligation of the Customer to notify Carrier immediately of any interruption in service for which a credit allowance is desired by Customer. Before giving such notice, Customer shall ascertain that the trouble is not within his or her control.

The Company will provide a credit equal to one minute of applicable service for calls that are interrupted or subject to inadequate transmission. Credits will not be issued when an interruption or service deficiency is not reported to the Company or is caused by the failure of power, equipment o systems not provided by the Company.

2.8 The minimum Service Period

The minimum service period is one month (30 days).

2.9 Cancellation by Customer

The customer may have service discontinued upon verbal or written notice to the Company. 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 the date that the written cancellation notice is received, whichever is later.

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2.9 Cancellation by Customer, (Cont'd)

For prepaid services, the Customer may cancel service by fully depleting the available balance of the Customer account and/or by not renewing a renewable account.

2.10 Refusal or Discontinuance by Company

In the event the Customer executes a term commitment agreement with the Company, the Customer must terminate the agreement pursuant to the terms provided therein.

- 2.10.1 Service may be suspended by the Company, without notice to the Customer, by blocking traffic to certain cities or NXX exchanges, or by blocking calls using certain Customer travel cards when the Company deems it necessary to take such action to prevent unlawful use of its service. Miracle Communications, Inc. will restore services as soon as it can be provided without undue risk, and will upon request by the Customer, assign new travel card codes to replace ones that have been deactivated.
- 2.10.2 Miracle Communications, Inc. may refuse or discontinue service under the following conditions provided that, unless otherwise stated, the Customer shall be given fifteen (15) days notice to comply with any rule or remedy any deficiency:
 - A. For non-compliance with or violation of any State, municipal, or Federal law, ordinance or regulation pertaining to telephone service.
 - B. For use of telephone service for any purpose other than that described in the application.
 - C. For neglect or refusal to provide reasonable access to Miracle Communications, Inc. or its agents for the purpose of inspection and maintenance of equipment owned by Miracle or its agents.
 - D. For noncompliance with or violation of Commission regulation or Miracle Communications, Inc.'s rules and regulations on file with the Commission, provided five (5) working days written notice is given before termination.
 - E. For nonpayment of bills, provided that suspension or termination of service shall not be made without five (5) days written notice to the Customer, except in extreme cases. Such notice will be provided in a mailing separate from the Customer's regular monthly bill for service.

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2.10 Refusal or Discontinuance by Company, (Cont'd)

- F. Without notice in the event of Customer or Authorized User use of equipment in such a manner as to adversely affect Miracle's equipment or service to others.
- **G.** Without notice in the event of tampering with the equipment or services owned by Miracle Communications, Inc. or its agents.
- H. Without notice in the event of unauthorized or fraudulent use of service. Whenever service is discontinued for fraudulent use of service, Miracle Communications, Inc. 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.
- Without notice by reason of any order or decision of a court or other government authority having jurisdiction which prohibits Company from furnishing such services.
- J. With proper notice, when the Available Account Balance of a non-renewable account is depleted to a level insufficient to place a one-minute call to the location of least cost.
- K. With proper notice, when the Available Account Balance of a non-renewable account is depleted to a level insufficient to place a one-minute call to the location of least cost.
- L. With proper notice, when the established expiration date of the Customer Account is reached.

2.11 Employee Concessions

There are no employee concessions.

2.12. Interruption of Service

2.12.1 Credit allowance for the interruption of service which is not due to Miracle Communications, Inc.'s testing or adjusting, negligence or the customer, or to the

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2.12 Interruption of Service, (Cont'd)

failure of channels or equipment provided by the customer, are subject to the general liability provisions set forth in 2.5.1 herein. It shall be the customer's obligation to notify Miracle Communications, Inc. immediately of any service interruption 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, if any, furnished by the customer and connected to Miracle Communication, Inc.'s facilities. No refund or credit will be made for the time that Miracle Communications, Inc. stands ready to repair the service and the subscriber does not provide access to Miracle Communications, Inc. for such restoration work.

- 2.12.2 No credit shall be allowed for an interruption of a continuous duration of less than twenty-four hours after the subscriber notifies Miracle Communications, Inc.
- 2.12.3 The customer shall be credited for an interruption of more than twenty-four hours as follows:

Credit Formula:

 $Credit = A/B \times C$

"A" - Outage Time in Hours

"B" - Total Hours in Month

"C" - Total Monthly Charge for Affected Facility

2.13 Restoration of Service

A restoration fee of \$25.00 per occurrence is charged when service is re-established for customers who had been disconnected for non-payment.

2.14 Applicable law

This tariff shall be subject to and construed in accordance with Idaho law.

2.15 Customer Complaints and/or Billing Disputes

Customers have the right to refer billing disputes and any other complaints to Company at 20801 Biscayne Boulevard, Suite 403, Aventura, Florida 33180. Tel: (305) 937-2000. The

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2.15 Customer Complaints and/or Billing Disputes, (Cont'd)

Customer Service department can be reached 24 hours a day by calling the toll free number that is indelibly printed on all debit cards.

2.16 Billing Frequency

Customers of debit card services purchase service in advance and are debited in accordance with the schedules provided herein as calls are completed.

2.17 Installations and Connections

There will be no installations or connections in the State of Idaho involved with Miracle Communications, Inc.'s services.

2.18 Other Rules

- 2.18.1 Miracle reserves the right to validate the credit worthiness of Customers or Authorized Users through available verification procedures.
- 2.18.2 The Company reserves the right to discontinue service, limit service, or to impose requirements on Subscribers or Customers as required to meet changing regulations, rules or standards of the IPUC.

2.19 Toll Free Services

- 2.19.1 The Company will make every effort to reserve 800/888 toll free vanity numbers for Customers, but makes no guarantee or warranty that the requested number(s) will be available.
- 2.19.2 800/888 numbers shared by more than one Customer, whereby individual Customers are identified by a Unique PIN, may not be assigned or transferred for use with service provided by another carrier. Subject to the limitations provided in this Tariff, the Company will honor Customer requests for a change in Resp. Org. or 800/888 service provider for 800/888 numbers dedicated to the sole use of that single Customer
- 2.19.3 If a Customer who has received a toll free number does not subscribe to 800/888 service within ninety (90) days, the Company reserves the right to make the assigned number available for use by another Customer.

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SECTION 3 - DESCRIPTION OF SERVICE

3.1 General

Miracle Communications, Inc. provides direct dialed (1+) service, inbound toll free number service, travel card service and prepaid card services for communications originating and terminating within the State of Idaho under terms of this Tariff. Operator services are not furnished by Miracle Communications, Inc. Operator Services will be provided and billed by the Company's underlying carrier at rates as described in the underlying carrier's tariff on file with the Idaho Public Service Commission.

3.2 Quality and Grade of Service Offered

Minimum Call and Completion Rate – A Customer can expect a call completion rate (number of calls completed/number of calls attempted) of approximately 99 % (PO 1 grade of service or better) during peak use periods. The call completion rate is calculated as the number of calls completed (including calls completed to a busy line or to a line which remains unanswered by the called party) divided by the number of calls attempted.

3.3 Timing of Calls

3.3.1 When Billing Charge Begin and End for Phone Calls

The customer's long distance usage charge is based on the actual usage of Miracle Communications, Inc.'s network. Usage begins when the called party picks up the receiver, (i.e. when 2 way communication, often referred to as "conversation time" is possible.) When the called party picks up is determined by hardware answer supervision in which the local telephone company sends a signal to the switch or the software utilizing audio tone detection. When software answer supervision is employed, up to 60 seconds of ringing is allowed before it is billed as usage of the network. A call is terminated when the calling or called party hangs up.

3.3.2 Billing Increments

The minimum call duration for billing purposes is one minute for a connected call and calls beyond one minute are billed in one minute increments.

3.3.3 Per Call Billing Charges

Billing will be rounded up to the nearest penny for each call.

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SECTION 3 – DESCRIPTION OF SERVICE (CONT'D)

3.3 Timing of Calls, (Cont'd)

3.3.4 Uncompleted Calls

There will be no charges for uncompleted calls

3.4 Calculation of Distance

Usage charges for all mileage sensitive products are based on the airline distance between rate centers associated with the originating and terminating points of the call.

The airline mileage between rate centers is determined by applying the formula below to the vertical and horizontal coordinates associated with the rate centers involved. Miracle Communications, Inc. uses the rate centers that are produced by Bell Communications Research in the NPA-NXX V & H Coordinates Tape and Bell's NECA Tariff No. 4.

FORMULA:

The square root of:

3.5 Minimum Call Completion Rate

A customer can expect a call completion rate [EXPRESSED AS A PERCENTAGE] (number of calls completed / number of calls attempted) of not less than 90% during peek use periods for all FG D services ("1+" dialing).

3.6 Special Promotions

Miracle Communications, Inc. will from time to time, offer special promotions to its customers waiving certain charges. These promotions will be approved by the IPUC with specific starting and ending dates.

3.7 Special Rates For The Handicapped

3.7.1 Directory Assistance

There shall be no charge for up to fifty calls per billing cycle from lines or trunks serving individuals with disabilities. Miracle Communications, Inc. shall charge the prevailing tariff rates for every call in excess of 50 within a billing cycle.

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Issued by:

Craig A. Waltzer, President
Miracle Communications, Inc.
20801 Biscayne Boulevard, Suite 403
Aventura, Florida 33180

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SECTION 3 – DESCRIPTION OF SERVICE, (CONT'D)

3.7 Special Rates For The Handicapped, (Cont'd)

3.7.2 Hearing and Speech Impaired Persons

Intrastate toll message rates for TDD users shall be evening rates for daytime calls and night rates for evening and night calls.

3.7.3 Telecommunications Relay Service

For intrastate toll calls received from the relay service, Miracle Communications, Inc. will when billing relay calls discount relay service calls by 50 percent off of the otherwise applicable rate for a voice non-relay call except that where either the calling or called party indicates that either party is both hearing and visually impaired, the call shall be discounted 60 percent off of the otherwise applicable rate for a voice non-relay call. The above discounts apply only to time-sensitive elements of a charge for the call and shall not apply to per call charges such as a credit card surcharge.

3.8 Public Telephone Surcharge

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

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

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

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SECTION 3 – DESCRIPTION OF SERVICE (CONT'D)

3.8 Public Telephone Surcharge, (Cont'd)

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

3.9 10-10XXX Service

10-10XXX is an outbound calling plan available to business and residential customers. 10-10XXX is accessed via a Company-designated toll-free access number. This service is a flat-rate, non time-of-day sensitive, non mileage sensitive service billed in six (6) second increments with a minimum call duration for billing purposes of thirty (30) seconds.

3.10 Debit Card Service

3.10.1 General

The Miracle Communications, Inc. debit card allows the Customers to pay in advance for a specific amount of outbound calling. Service available to the general public and offered only in conjunction with interstate service. Calls may originate from standard residential, business or pay telephone access lines. Establishment of an account balance entitles the consumer to access the Miracle Communications, Inc. network for a preset amount of usage. All calls will be debited from the available account balance in full-minute increments on a real-time basis. Customers will be interrupted with an announcement when the account balance is about to be exhausted. All services are flat rated in accordance with the schedules provided herein as calls are completed and are not calculated based on mileage.

3.10.2 Debit Cards

Debit cards are available in various dollar denominations. The debit card is non-refundable and will expire on the date clearly specified on the card or package in which the card is enclosed. Unlike a deposit or advance payment, the debit card account balance is not held against future payment, as all service is available for immediate consumption.

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SECTION 4 – RATES

4.1 Idaho Intrastate Rates

- 4.1.1 Miracle Communications, Inc. Long Distance Service
 Rate per minute \$0.185
 Connection Fee \$0.75
 Customers are billed in full minute increments
- 4.1.2 Miracle Communications, Inc. 800/888 (Inbound) Long Distance Service
 Rate per minute \$0.185
 Connection Fee \$0.75
 Customers are billed in full minute increments
- 4.1.3 Miracle Communications, Inc. Calling Card Service
 Rate per minute \$0.185
 Connection Fee \$0.75
 Customers are billed in full minute increments

4.2 Operator Services (For presubscribed customers)

4.2.1 <u>Usage Rates</u>: The appropriate rate found under 4.1 shall apply.

4.2.2 Operator Charges:

Collect Station-to-Station	\$1.00
Collect Person-to-Person	\$3.25
Person-to-Person	\$3.25
Station-to-Station	\$1.00
Customer Dialed Calling Card	\$1.00
Operator Dialed Calling Card	\$1.75
Operator Dialed Surcharge	\$0.75

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