

CHECK SHEET

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

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* - Indicates pages included with this filing.

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By:

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SECTION 1 - DEFINITIONS AND ABBREVIATIONS, (CONT'D)

Central Office - The term "Central Office" denotes the switching system office or serving wire center (or functionally equivalent or analogous facilities) from which End Users, or Customers, receive local exchange or other telecommunications service. (T)
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(T)

Channel - A communications path between two or more points.

CIC - An interexchange carrier identification code.

Commission - Refers to the Federal Communications Commission, unless otherwise indicated.

Company or Carrier - Used throughout this tariff to indicate IDT America, Corp.

Constructive Order - Delivery of calls to or acceptance of calls from the Customer's End Users over Company-switched local exchange services constitutes a Constructive Order by the Customer to purchase switched access services as described herein. Similarly the selection of the Customer by an End User as the End User's PIC constitutes a Constructive Order for switched access by the Customer.

CPE - Customer Premises Equipment. All Terminal Equipment or other communications equipment and/or systems provided by the Customer for use with the Company's facilities and services.

Customer - Any person, firm, partnership, corporation or other entity which uses service under the terms and conditions of this tariff and is responsible for the payment of charges. In most contexts, the Customer is an Interexchange Carrier utilizing the Company's Switched or Dedicated Access services described in this tariff to reach its End User customer(s).

Customer Premises - The premises specified by the Customer for termination of access services. Typically an Interexchange Carrier's Point of Presence.

Dedicated Access - Where originating or terminating access between an end user and an interexchange carrier are provided via dedicated facilities, circuits or channels. A method of reaching the Customer's communication and switching systems whereby the End User is connected directly to the Customer's Point of Presence or designate without utilizing the services of the local switched network.

DS0 - Digital Signal Level 0; a dedicated, full duplex digital channel with line speeds of 2.4, 4.8, 9.6, 19.2, 56 or 64 Kbps.

DS1 - Digital Signal Level 1; a dedicated, high capacity, full duplex channel with a line speed of 1.544 Mbps isochronous serial data having a line signal format of either Alternate Mark Inversion (AMI) or Bipolar with 8 Zero Substitution (B8ZS) and either Superframe (D4) or Extended Superframe (ESF) formats. DS1 Service has the equivalent capacity of 24 Voice Grade or DS0 services.

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SECTION 1 - DEFINITIONS AND ABBREVIATIONS, (CONT'D)

DS3 -Digital Signal Level 3; a dedicated, high capacity, full duplex channel with a line speed of 44.736 Mbps isochronous serial data having a line code of bipolar with three zero substitution (B3ZS). Equivalent capacity of 28 DS1 Services.

Dual Tone Multifrequency (DTMF) - Tone signaling, also known as touch tone signaling.

End Office - The Central Office from which the End User's Premises would normally obtain local exchange service and dial tone from the Company or other local exchange carrier.

End Office Switch -The term "End Office" denotes the switching system office or serving wire center (or functionally equivalent or analogous facilities) from which End Users, or Customers, receive local exchange or other telecommunications service. (T)

End User - "End User" means any customer of an interstate or foreign telecommunications service that is not a carrier. (T)

End User Premises - The premises specified by the Customer or End User for termination of access services at the End User's physical location. (T)

Equal Access - Where the local exchange company central office provides interconnection to interexchange carriers with Feature Group D circuits. In such End Offices, Customers can presubscribe their telephone line(s) to their preferred interexchange carrier. A form of dialed access provided by local exchange companies whereby telephone calls dialed by the Customer are automatically routed to the Company's network. Customers may also route calls to the Company's network by dialing an access code provided by the Company.

Exchange - A group of lines in a unit generally smaller than a LATA established by the Company or other local exchange carrier for the administration of communications service in a specified area. An Exchange may consist of one or more central offices together with the associated facilities used in furnishing communications service within that area.

Gbps - Gigabits per second; billions of bits per second.

Host Office - An electronic switching system which provides call processing capabilities for one or more Remote Switching Modules or Remote Switching Systems.

Individual Case Basis or ICB - A process whereby the terms, conditions, rates and/or charges for a service provided under the general provisions of this tariff are developed or modified based on the unique circumstances in each case.

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SECTION 1 - DEFINITIONS AND ABBREVIATIONS, (CONT'D)

Remote Switching Modules or Remote Switching Systems (RSM/RSS) - Small remotely controlled electronic End Office Switching equipment which obtains its call processing capability from a Host Office. An RSM/RSS cannot accommodate direct trunks to a Customer.

Service Commencement Date - The first day following the date on which the Company notifies the Customer that the requested service or facility is available for use, unless extended by the Customer's refusal to accept service which does not conform to standards in the service order or this tariff, in which case the service commencement date is the date of the Customer's acceptance. The Company and Customer may mutually agree on a substitute service commencement date.

Service Order - A written request for network services executed by the Customer and the Company. The signing of a Service Order by the Customer and acceptance by the Company begins the respective obligations of the parties in that order services offered under this tariff.

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Special Access - See Dedicated Access.

Station - Refers to telephone equipment or an exchange access line from or to which calls are placed.

Switched Access - Where originating or terminating access between an end user and an interexchange carrier is provided via Feature Group facilities, circuits or channels provided by a local exchange carrier. A method of reaching the Customer's communication and switching systems whereby the End User is connected to the Customer's Point of Presence or designate using services of the local switched network.

Tandem Switch - See Access Tandem.

TDM – Time Division Multiplexing – a method of transmitting and receiving voice signals over the Public Switched Telephone Network (PSTN).

Toll VOIP-PSTN Traffic – The term Toll VoIP-PSTN Traffic denotes a Customer's interexchange voice traffic exchanged with the Company in Time Division Multiplexing format over PSTN facilities, which originates and/or terminates in Internet Protocol (IP) format. Toll VoIP-PSTN Traffic originates and/or terminates in IP format when it originates from and or terminates to an end user customer of a service that requires IP-compatible customer premises equipment.

Terminal Equipment - Telecommunications devices, apparatus and associated wiring on the Customer-designated premises.

Terminating Direction - The use of Switched Access Service for the completion of calls from a Customer's Point of Presence to an End User Premises.

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

2.10 Billing and Payment For Service (Continued)

2.10.4 Disputed Charges

- A. Adjustments to Customers' bills shall be made to the extent that circumstances exist which reasonably indicate that such changes are appropriate.
- B. In the event that a billing dispute occurs concerning any charges billed to the Customer by the Company, the Customer must submit a documented claim for the disputed amount. The Customer will submit all documentation as may reasonably be required to support the claim.

 Prior to or at the time of submitting a dispute, Customer shall tender payment for any undisputed amounts. (N)
- C. The date of resolution shall be the date on which the Company completes its investigation of the dispute, notifies the Customer in writing of the disposition and, if the dispute is resolved in favor of the Customer, and the Customer has withheld the disputed amount, no interest credits or penalties will apply. (T)
- D. If the dispute is resolved in favor of the Company and the Customer has withheld the disputed amount, any payments withheld pending settlement of the disputed amount shall be subject to the late payment penalty as set forth in 2.10.5.
- E. If the dispute is resolved in favor of the Customer and the Customer has paid the disputed amount, the Customer will receive an interest credit from the Company for the disputed amount times a late factor as set forth in 2.10.5.
- F. If the dispute is resolved in favor of the Company and the Customer has paid the disputed amount on or before the payment due date, no interest credit or penalties will apply.
- G. In the event that the Company pursues and prevails on a claim in Court or before any regulatory body arising out of a Customer's refusal to make payment pursuant to this Tariff, Customer shall be liable for the payment of the Company's reasonable fees or expenses, including attorneys' fees, expended in collecting those unpaid amounts. (N)

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SECTION 3 - SWITCHED ACCESS SERVICE, (CONT'D)

3.3 Rate Categories

There are three rate categories which apply to Switched Access Service:

- End Office Switching (includes Common Line and Switched Transport)
- Toll-Free 8XX Data Base Access Service
- Optional Features

3.3.1 End Office Switching

The Company combines traditional per minute switched access rate elements into a single composite per minute rate element. The Company's composite rate is not discountable based on the customer's use of only some of the identified elements. The composite rate element includes the following access components:

A. Common Line

The Common Line component is related to the use of Company-provided end user common lines by customers and end users for intrastate access.

B. Switched Transport

The Switched Transport component is related to the transmission and tandem switching facilities between the customer designated premises and the end office switch(es) where the customer's traffic is switched to originate or terminate the customer's communications. The Switched Transport component also includes transport between an end office which serves as host for a remote switching system or module (RSS or RSM) and the RSS or RSM.

C. End Office Switching

The End Office Switching component is related to the use of end office switching equipment.

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SECTION 3 - SWITCHED ACCESS SERVICE, (CONT'D)

3.9 Rates and Charges (Continued)

3.9.2 Switched Transport Service (Continued)

B. Monthly Recurring Charges

1. Direct-Trunked Transport

All elements of Direct-Trunked Transport are priced on an Individual Case Basis (ICB).

C. Usage Charges

1. Tandem Switched Transport

A. Tandem Switched Transport
 - Per Originating or Terminating Minute Note 1

B. Tandem Switched Transport
 - Per Originating or Terminating Minute, per Mile Note 1

C. Tandem Switching
 - Per Originating or Terminating Minute Note 1

Note 1: All access minutes are billed at a single per minute access rate found in Section 3.9.3A, Local Switching. Composite rates only include elements applicable to the identified traffic type. Composite rates assume 12 miles of transport. "Facilities-based" composites do not include Tandem Switching (provided by a third-party tandem). "UNE-P" composites include all applicable ILEC usage-based rates (i.e., no dedicated elements).

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SECTION 3 - SWITCHED ACCESS SERVICE, (CONT'D)

3.9 Rates and Charges (Continued)

3.9.3 End Office Switching

A. Local Switching

1. 3rd Party

	UNE-P				Facilities-Based-(See Note 1, Page 59.1)	
	Tandem Connect		Direct Connect		Tandem Connect	
	Non-8YY Originating	Terminating	Non-8YY Originating	Terminating	Non-8YY Originating	Terminating
AT&T (former BellSouth) areas	\$0.001000 (R)	\$0.00220880	\$0.000000 (R)	\$0.00027580	\$0.000000 (R)	\$0.00078800
Verizon (former NYNEX) areas ¹	\$0.005692	\$0.00159800	\$0.002406	\$0.00000000	\$0.004118	\$0.00002400
Verizon (former Bell Atlantic) areas ¹	\$0.005692	\$0.00159800	\$0.002406	\$0.00000000	\$0.004118	\$0.00002400
Verizon (former GTE) areas ¹						
Pennsylvania	\$0.006291	\$0.00160640	\$0.003005	\$0.00000840	\$0.004118	\$0.00002400
Virginia	\$0.006291	\$0.00160640	\$0.003005	\$0.00000840	\$0.004118	\$0.00002400
AT&T (former SBC) areas	\$0.000358 (R)	\$0.00054335	\$0.000000 (R)	\$0.00011935	\$0.000000 (R)	\$0.00013600
AT&T (former PacBell) areas	\$0.000892 (R)	\$0.00211425	\$0.000000 (R)	\$0.00054425	\$0.000000 (R)	\$0.00052800
AT&T (former Ameritech) areas	\$0.001000 (R)	\$0.00164270	\$0.000000 (R)	\$0.00023170	\$0.000000 (R)	\$0.00029100
Fairpoint (former Verizon) areas	\$0.005495	\$0.00163600	\$0.002264	\$0.00000000	\$0.003895	\$0.00003600
Windstream areas						
Pennsylvania					\$0.006501	\$0.00287000
Buffalo Valley Telephone					\$0.0131119	\$0.00421400
Frontier areas						
West Virginia (former Citizen)					\$0.006397	\$0.00265000
West Virginia (former Verizon)					\$0.003878	\$0.00002400
Pennsylvania (Breezewood)					\$0.007807	\$0.00495544
Mississippi					\$0.019789	\$0.00671000
South Carolina (former Verizon)					\$0.002574	\$0.00002400
Frontier (SNET)	\$0.005872	\$0.00133895	\$0.003657	\$0.00052395	\$0.004714	\$0.00018100
CenturyLink areas						
Pennsylvania					\$0.005564	\$0.00118200
Commonwealth Telephone Company (PA)					\$0.019789	\$0.0067100
Bruce Telephone (Study Area 280447)					\$0.006777	\$0.0012740
Bentleyville Communications (Study Area 170145)					\$0.034723(I)	\$0.009786 (I)
Marianna-Scenery Hill Tel. Co. (Study Area 170185)					\$0.019751 (I)	\$0.004574 (I)
PBT Telecom, Inc. (Study Area 240539)					\$0.0143960	\$0.0047760
Calhoun City Telephone Co. (Study Area 280448)					\$0.004003	\$0.0007560
Myrtle Tel. Co., Inc. (Study Area 287449)					\$0.068600	\$0.0090760
Union Telephone (Study Area 120049)					\$0.019839	\$0.0039910
Williston Telephone (Study Area 240551)					\$0.002818	\$0.0005320

¹Equivalent to Verizon's "Composite Terminating End Office Charge"

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SECTION 3 - SWITCHED ACCESS SERVICE, (CONT'D)

3.9 Rates and Charges (Continued)

3.9.3 End Office Switching (Continued)

A. Local Switching (Continued)

1. 3rd Party (Continued)

	UNE-P		Facilities-Based-(See Note 1, Page 59.1)
	Tandem Connect	Direct Connect	Tandem Connect
	8YY Originating	8YY Originating	8YY Originating
AT&T (former BellSouth) areas	\$0.001000 (R)	\$0.000000 (R)	\$0.000000 (R)
Verizon (former NYNEX) areas ¹	\$0.001000 (R)	\$0.000000 (R)	\$0.000000 (R)
Verizon (former Bell Atlantic) areas ¹	\$0.001000 (R)	\$0.000000 (R)	\$0.000000 (R)
Verizon (former GTE) areas ¹		\$0.000000 (R)	\$0.000000 (R)
Pennsylvania	\$0.001000 (R)	\$0.000000 (R)	\$0.000000 (R)
Virginia	\$0.001000 (R)	\$0.000000 (R)	\$0.000000 (R)
AT&T (former SBC) areas	\$0.000358 (R)	\$0.000000 (R)	\$0.000000 (R)
AT&T (former PacBell) areas	\$0.000892 (R)	\$0.000000 (R)	\$0.000000 (R)
AT&T (former Ameritech) areas	\$0.001000 (R)	\$0.000000 (R)	\$0.000000 (R)
Fairpoint (former Verizon) areas	\$0.001000 (R)	\$0.000000 (R)	\$0.000000 (R)
Windstream areas			
Pennsylvania			\$0.000000 (R)
Buffalo Valley Telephone			\$0.000000 (R)
Frontier areas			
West Virginia (former Citizen)			\$0.000000 (R)
West Virginia (former Verizon)			\$0.000000 (R)
Pennsylvania (Breezewood)			\$0.000000 (R)
Mississippi			\$0.000000 (R)
South Carolina (former Verizon)			\$0.000000 (R)
Frontier (SNET)	\$0.001000 (R)	\$0.000000 (R)	\$0.000000 (R)
CenturyLink areas			
Pennsylvania			\$0.000000 (R)
Commonwealth Telephone Company (PA)			\$0.000000 (R)
Bruce Telephone (Study Area 280447)			\$0.000000 (R)
Bentleyville Communications (Study Area 170145)			\$0.000000 (R)
Marianna-Scenery Hill Tel. Co. (Study Area 170185)			\$0.000000 (R)
PBT Telecom, Inc. (Study Area 240539)			\$0.000000 (R)
Calhoun City Telephone Co. (Study Area 280448)			\$0.000000 (R)
Myrtle Tel. Co., Inc. (Study Area 287449)			\$0.000000 (R)
Union Telephone (Study Area 120049)			\$0.000000 (R)
Williston Telephone (Study Area 240551)			\$0.000000 (R)

¹Equivalent to Verizon's "Composite Terminating End Office Charge"

SECTION 3 - SWITCHED ACCESS SERVICE, (CONT'D)

3.9 Rates and Charges (Continued)

3.9.3 End Office Switching (Continued)

A. Local Switching (Continued) (See Note 1, Page 59.1)

2. Non-3rd Party

	UNE-P					
	Tandem Connect			Direct Connect		
	Originating		Terminating	Originating		Terminating
	8YY	Non-8YY		8YY	Non-8YY	
AT&T (former BellSouth) areas	\$0.001000 (R)	\$0.001000 (R)	\$0.00000000	\$0.000000 (R)	\$0.000000 (R)	\$0.00000000
Verizon (former NYNEX) areas ¹	\$0.001000 (R)	\$0.005692	\$0.00000000	\$0.000000 (R)	\$0.002406	\$0.00000000
Verizon (former Bell Atlantic) areas ¹	\$0.001000 (R)	\$0.005692	\$0.00000000	\$0.000000 (R)	\$0.002406	\$0.00000000
Verizon (former GTE) areas ¹						
Pennsylvania	\$0.001000 (R)	\$0.006291	\$0.00000000	\$0.000000 (R)	\$0.003005	\$0.00000000
Virginia	\$0.001000 (R)	\$0.006291	\$0.00000000	\$0.000000 (R)	\$0.003005	\$0.00000000
AT&T (former SBC) areas	\$0.000358 (R)	\$0.000358 (R)	\$0.00000000	\$0.000000 (R)	\$0.000000 (R)	\$0.00000000
AT&T (former PacBell) areas	\$0.000892 (R)	\$0.000892 (R)	\$0.00000000	\$0.000000 (R)	\$0.000000 (R)	\$0.00000000
AT&T (former Ameritech) areas	\$0.001000 (R)	\$0.001000 (R)	\$0.00000000	\$0.000000 (R)	\$0.000000 (R)	\$0.00000000
Fairpoint (former Verizon) areas	\$0.001000 (R)	\$0.005495	\$0.00000000	\$0.000000 (R)	\$0.002264	\$0.00000000
Frontier (SNET)	\$0.001000 (R)	\$0.005872	\$0.00000000	\$0.000000 (R)	\$0.003657	\$0.00000000

¹Equivalent to Verizon's "Composite Terminating End Office Charge"

3.9.3 End Office Switching (Continued)

B. Transport Interconnection Charge

- Per Originating or Terminating Minute Note 2

C. Information Surcharge

- Per Originating or Terminating Minute Note 2

Note 1: Per LERG6, Facilities-Based OCNs:

State	OCN								
AL	058J	FL	765A	MS	294G	PA	213C	WV	317C
CT	466E	MD	228C	NH	314C	SC	467E		
DE	312C	ME	313C	NY	211C	VA	231C		

Note 2: All access minutes are billed at a single per minute access rate found in Section 3.9.3A, Local Switching.

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