

TITLE PAGE

PUERTO RICO INTEREXCHANGE TELECOMMUNICATIONS TARIFF

OF

IDT PUERTO RICO & CO.

This tariff applies to the resold long distance interexchange telecommunications services furnished by IDT Puerto Rico & Co. ("IDT") between one or more points in the Commonwealth of Puerto Rico. This tariff is on file with the Telecommunications Regulatory Board of Puerto Rico, and copies may be inspected, during normal business hours, at IDT's principal place of business, El Paraíso Industrial Park, Ganges Plaza, 180 Ganges St., Suite A-1, San Juan, Puerto Rico 00926-9910.

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CHECK PAGE

Pages 1 through 19 inclusive of this tariff are effective as of the date shown at the bottom of the respective page(s). Original and revised page 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.

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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 11 and 12 would be sheet 11.1.

B. Page Revision Numbers: Revision numbers also appear in the upper right corner of each page where applicable. These numbers are used to indicate the most current page version on file with the Board. For example, First Revised Sheet 13 cancels Original Sheet 13. Consult the Check Page for the page currently in effect.

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

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

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

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SYMBOLS

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

- | | |
|---|--|
| C | - To Signify Changed Regulation |
| D | - Delete or Discontinue |
| I | - Change Resulting in an Increased Rate or Charge |
| M | - Moved from Another Tariff Location |
| N | - New |
| R | - Change Resulting in a Reduced Rate or Charge |
| T | - Change in Text but no Change in Rate or Regulation |

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SECTION 1 - TECHNICAL TERMS AND ABBREVIATIONS

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

Authorization Code - A numerical code, one or more of which may be assigned to a Customer, to enable IDT to identify the origin of the Customer so it may rate and bill the call. Automatic number identification (ANI) is used as the authorization code wherever possible.

Board - Used throughout this tariff to mean the Telecommunications Regulatory Board of Puerto Rico.

Customer - The person, firm, corporation or other legal entity which orders the services of IDT or purchases an IDT Prepaid Calling Card and/or originates prepaid calls using such cards, and is responsible for the payment of charges and for compliance with the Company's tariff regulations.

Company or IDT - Used throughout this tariff to mean IDT Puerto Rico & Co., a Partnership organized under the laws of Puerto Rico.

Prepaid Account - An inventory of Telecom Units purchased in advance by the Customer, and associated with one and only one Authorization Code as contained in a specific Prepaid Calling Card.

Prepaid Calling Card - A card issued by the Company, containing an Authorization Code which identifies a specific Prepaid Account of Telecom Units, which enables calls to be processed, account activity to be logged, and balances to be maintained, on a prepayment basis.

Telecom Unit - A measurement of telecommunications service equivalent to one minute of usage between any two points within the Commonwealth of Puerto Rico.

Telecommunications - The transmission of voice communications or, subject to the transmission capabilities of the services, 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.

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SECTION 2 - RULES AND REGULATIONS2.1 Undertaking of the Company

This tariff contains the regulations and rates applicable to intra-island telecommunications services provided by IDT for telecommunications between points within the Commonwealth of Puerto Rico. Services are furnished subject to the availability of facilities and subject to the terms and conditions of this tariff in compliance with limitations set forth in the Board's rules. The Company's services are provided on an island-wide basis and are not intended to be limited geographically. The Company offers service to all those who desire to purchase service from the Company consistent with all of the provisions of this tariff. Customers interested in the Company's services shall file a service application with the Company, which fully identifies the Customer, the services requested and other information requested by the Company. The Company may act as the Customer's agent for ordering access connection facilities provided by other carriers or entities when authorized by the Customer to allow connection of a Customer's location to a service provided by the Company. The Customer shall be responsible for all charges due for such service arrangement.

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

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2.2 Use of Services

- 2.2.1 IDT's services may be used for any lawful purpose consistent with the transmission and switching parameters of the telecommunications facilities utilized in the provision of services, subject to any limitations set forth in this Section 2.2.
- 2.2.2 The use of IDT's services to make calls which might reasonably be expected to frighten, abuse, torment, or harass another or in such a way as to unreasonably interfere with use by others is prohibited.
- 2.2.3 The use of IDT's services without payment for service or attempting to avoid payment for service by fraudulent means or devices, schemes false or invalid numbers, or false calling or credit cards is prohibited.
- 2.2.4 IDT's services are available for use twenty- four hours per day, seven days per week.
- 2.2.5 IDT does not transmit messages, but the services may be used for that purpose.
- 2.2.6 IDT's services may be denied for nonpayment of charges or for other violations of this tariff.
- 2.2.7 Customers shall not use the service provided under this tariff for any unlawful purpose.
- 2.2.8 The Customer is responsible for notifying the Company immediately of any unauthorized use of services.

2.3 Liability of the Company

- 2.3.1 The Company shall not be liable for any claim, loss, expense or damage for any interruption, delay, error, omission, or defect in any service, facility or transmission provided under this tariff, if caused by the Underlying Carrier, an act of God, fire, war, civil disturbance, act of government, or due to any other causes beyond the Company's control.

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- 2.3.2 The Company shall not be liable for, and shall be fully indemnified and held harmless by the Customer against any claim, loss expense, or damage for defamation, libel, slander, invasion, infringement of copyright or patent, unauthorized use of any trademark, trade name or service mark, proprietary or creative right, or any other injury to any person, property or entity arising out of the material, data or information transmitted.
- 2.3.3 No agent or employee of any other carrier or entity shall be deemed to be an agent or employee of the Company.
- 2.3.4 The Company's liability for damages, resulting in whole or in part from or arising in connection with the furnishing of service under this tariff, including but not limited to mistakes, omissions, interruptions, delays, errors, or other defects or misrepresentations shall not exceed an amount equal to the charges provided for under this tariff for the long distance call for the period during which the call was affected. No other liability in any event shall attach to the Company.
- 2.3.5 The Company shall not be liable for and shall be indemnified and held harmless by any Customer or by any other entity from any and all loss, claims, demands, suits, or other action or any liability whatsoever, whether suffered, made, instituted, or asserted by any Customer or any other entity or any other property whether owned or controlled by the Customer or others.
- 2.3.6 The Company shall not be liable for any indirect, special, incidental, or consequential damages under this tariff including, but not limited to, loss of revenue or profits, for any reason whatsoever, including the breakdown of facilities associated with the service, or for any mistakes, omissions, delays, errors, or defects in transmission occurring during the course of furnishing service.
- 2.3.7 The remedies set forth herein are exclusive and in lieu of all other warranties and remedies, whether express, implied, or statutory, INCLUDING WITHOUT LIMITATION IMPLIED WARRANTIES OF MERCHANTABILITY AND FITNESS FOR A PARTICULAR PURPOSE.

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2.4 Responsibilities of the Customer

- 2.4.1 The Customer is responsible for complying with tariff regulations. The Customer is also responsible for the payment of charges for services provided under this tariff.
- 2.4.2 The Customer must use the services offered in this tariff in a manner consistent with the terms of this tariff and the policies and regulations of all Commonwealth, federal and local authorities having jurisdiction over the service.

2.5 Cancellation or Interruption of Services

- 2.5.1 IDT may immediately discontinue services to and terminate the account of a Customer or may withhold the provision of ordered or contracted services:
- A. For violation of any of the provisions of this tariff, or
 - B. For violation of any law, rule, regulation, policy of any governing authority having jurisdiction over IDT's services, or
 - C. By reason of any order or decision of a court, public service Board or federal regulatory body or other governing authority prohibiting IDT from furnishing its services, or
 - D. Where IDT suspects Customer of violating any law, rule, regulation and/or policy of any governing authority having jurisdiction over IDT's services.

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- 2.5.2 Without incurring liability, service may be discontinued by IDT without notice to the Customer, by blocking traffic to certain countries, cities or NXX exchanges, or by blocking calls using certain Customer authorization codes, when IDT deems it necessary to take such action to prevent unlawful use of its service. IDT will restore service as soon as it can be provided without undue risk, and will, upon request by the Customer affected, assign a new authorization code to replace the one that has been deactivated.
- 2.5.3. Without incurring liability, IDT may interrupt the provision of services without notice at any time in order to perform tests and inspections to assure compliance with tariff regulations and the proper installation and operation of Customer and IDT's equipment and facilities and may continue such interruption until any items of noncompliance or improper equipment operation so identified are rectified. Deactivated cards may not be reactivated.

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2.6 Credit Allowance

- 2.6.1 Credit allowance for the interruption of service which is not due to the Company's testing or adjusting, negligence of the Customer, or to the failure of channels or equipment provided by the Customer, are subject to the general liability provisions set forth in 2.3 herein. It shall be the obligation of the Customer to notify the Company immediately of any interruption in service for which a credit allowance is desired. Before giving such notice, the Customer shall ascertain that the trouble is not being caused by any action or omission by the Customer within his control, or is not in wiring or equipment, if any, furnished by the Customer and connected to the Company's facilities.
- 2.6.2 No credit is allowed in the event that service must be interrupted in order to provide routine service quality or related investigations.
- 2.6.3 Credit for failure of service shall be allowed only when such failure is caused by or occurs due to causes within the control of the Company or in the event that the Company is entitled to a credit for the failure of the facilities of the Company's Underlying Carrier used to furnish service.
- 2.6.4 Credit for interruption shall commence after the Customer notifies the Company of the interruption or when the Company becomes aware thereof, and ceases when service has been restored.
- 2.6.5 The Company will refund the customer an amount equivalent to the balance available in a prepaid card that has not expired and that becomes unusable for reasons not attributable to the customer. The customer shall promptly notify the Company of the damage to the card, and the corresponding amount will be refunded to the customer within 30 days from said notification.
- 2.6.6 The Company reserves its right to provide the refund to be in cash or credit, through the issuance of a new card, at the Company's option. Where the Company issues a new card to the customer, the customer will be given a credit for the value it had available in the previous card. The Company does not give a credit or refund for lost or stolen cards.

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2.7 Restoration of Service

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

2.8 Deposit

The Company does not charge Deposits.

2.9 Advance Payments

The Company does not charge Advance Payments.

2.10 Payment and Billing

The Company's Prepaid Calling Card is decremented according to the Customer's use. The rates for the Prepaid Calling Card are set forth in Section 4.

2.11 Collection Costs

In the event the Company is required to initiate legal proceedings to collect any amounts due to Company for regulated or non-regulated services, equipment or facilities, or to enforce any judgment obtained against Customer, or for the enforcement of any other provision of this tariff or applicable law, Customer shall, in addition to all amounts due, be liable to Company for all reasonable costs incurred by Company in such proceedings and enforcement actions, including reasonable attorneys' fees, collection agency fees or payments, and court costs. In any such proceeding, the amount of collection costs, including attorneys' fees, due to the Company, will be determined by the Court.

2.12 Taxes and Other Assessments

All federal, Commonwealth and local taxes, assessments, surcharges, or fees, including sales taxes, use taxes, gross receipts taxes, and municipal utilities taxes, are included in the rates quoted herein.

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2.13 Location of Service

The Company will provide services to Customers and their end users within the Commonwealth of Puerto Rico.

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SECTION 3 - DESCRIPTION OF SERVICE

3.1 Computation of Charges

- 3.1.1 The total charge for each completed call is a fixed charge dependent only on the duration of the call, i.e. an island-wide flat rate per minute charge. The variable measured charge is specified as a rate per minute that is applied to each minute. All Prepaid Calling Card Calls are measured in one (1) minute increments, with the final minute rounded up an additional one (1) minute.
- 3.1.2 Timing begins when the called station is answered and two-way communication is possible, as determined by standard industry methods generally in use for ascertaining answer, including hardware answer supervision in which the local telephone Company sends a signal to the switch or the software utilizing audio tone detection. Timing for each call ends when either party hangs up. The Company will not bill for uncompleted calls.

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3.2 Customer Complaints and/or Billing Disputes

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

IDT Puerto Rico & Co.
El Paraíso Industrial Park
Ganges Plaza, Suite A-1
San Juan, Puerto Rico 00926-9910
Tel: (787)620-0440

Any objection to billed charges should be reported promptly to the Company. Adjustments to Customers' bills shall be made to the extent that records are available and/or circumstances exist which reasonably indicate that such charges are not in accordance with approved rates or that an adjustment may otherwise be appropriate. Where over billing of a subscriber occurs, due either to Company or subscriber error, no liability exists which will require the Company to pay any interest, dividend or other compensation on the amount over billed.

If notice of a dispute as to charges is not received by the Company within thirty (30) days of the event subject to the complaint, all disputed charges shall be deemed to be correct and binding upon the Customer.

3.3 Level of Service

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

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3.4 Service Offerings

3.4.1 Prepaid Calling Cards

This service permits the use of Company's Prepaid Calling Cards for placing intra-island distance telephone calls. Each Prepaid Retail Calling Card has an identification number and customers may purchase the same at a variety of retail outlets or through other distribution channels. These prepaid cards are available in various face values including, but not limited to, \$2.00, \$5.00, \$10.00, and \$20.00, and are non-refundable.

Prepaid Calling Cards are accessed via a local access or toll-free telephone number printed on the card. The cardholder is prompted by an automated voice response system to enter his/her Authorization Code (as printed in the card) and then to enter the terminating telephone number. The Company's processor tracks the call duration on a real time basis to determine the cost consumed. The total consumed cost for each call, which includes the applicable taxes, is deducted from the remaining balance on the Customer's Card.

All calls must be charged against a card that has a sufficient balance. These cards are not rechargeable, and all calls will be interrupted when the balance on the cards reaches zero. Prepaid Calling Cards are billed at the same rates twenty four (24) hours a day, 365 days a year. Unless otherwise noted on the Prepaid Calling Card, the Prepaid Calling Card's value expires ninety (90) days after first use.

A credit allowance for Prepaid Calling Cards is applicable to calls that are interrupted due to poor transmission, one-way transmission, or involuntary disconnection of a call. A customer may also be granted credit for reaching a wrong number. To receive proper credit, the Customer must notify the Company at the designated toll-free customer service number printed on the card and furnish the called number, the trouble experienced (e.g. cut-off, noisy circuit, reached wrong number, etc.) and the approximate time that the call was placed.

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When a call charged to a Prepaid Calling Card is interrupted due to cut-off, one-way transmission, or poor transmission conditions, the Customer will receive a credit equivalent of one minute. Credit allowances for calls pursuant to Prepaid Calling Cards service do not apply for interruptions not reported promptly to the Company or interruptions that are due to failure of power, equipment or systems not provided by the Company.

Certain calls may not be completed using the Company's Prepaid Calling Cards. These include operator services, busy line verification service, interruption service, calls requiring time and charges, air-to-ground calls, marine/satellite calls, and calls placed via dialing a 700 or 900 number.

The Customer may have access through the toll-free Customer service line to information regarding rates, surcharges and the balance available on the card.

The Customer Service line shall be a 24/7 service line during working hours, followed by an answering machine or automated responses service on off hours.

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3.4.2 Directory Assistance

Subject to the terms set forth on the Prepaid Calling Card, IDT may provide directory assistance. Where available, access to directory assistance is obtained by dialing 1+555-1212 for listings within the originating area code and 1+ (area code) + 555-1212 for other listings. When more than one number is requested in a single call, a charge may apply for each number requested. A charge will be applicable for each number requested, whether or not the number is listed or published.

3.4.3 Liability Prepaid Calling Cards

The Customer is liable for the unauthorized use of the Network obtained through the fraudulent use of the Company's Prepaid Calling Cards. There is no credit for lost Prepaid Calling Cards.

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SECTION 4 - RATES

4.1 Prepaid Calling Card

IDT will charge a flat rate of \$0.50 per minute with no time of day discounts and without regard to mileage for calls originating and terminating in Puerto Rico.

IDT will charge a \$0.50 connection fee for all completed calls originating and terminating in Puerto Rico.

IDT will charge a 20% Service Fee for all completed calls originating and terminating in Puerto Rico.

IDT will charge a surcharge of \$0.65 for all completed calls made originating and terminating in Puerto Rico.

IDT will charge a \$0.59 bi-weekly service fee for all calls made using a Prepaid Calling Card. The fee will apply after the Card's initial use and every fourteen (14) days thereafter

4.2 Directory Assistance

IDT will charge a flat rate of \$1.25 per number requested, whether the requested number is listed or not.

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