

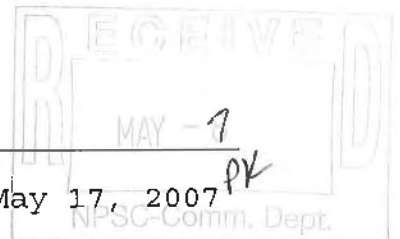
Long Lines Siouxland, LLC  
1711 Dakota Avenue  
South Sioux City, Nebraska 68776  
712.271.4000

LOCAL EXCHANGE SERVICE TARIFF

TABLE OF CONTENTS

	<u>Sheet</u>
SECTION 1. <u>GENERAL</u> .....	1-1
1.1 Purpose of the Company.....	1-1
1.2 Exchange Areas.....	1-2
1.2.1 Exchange Area Description.....	1-2
1.2.2 Exchange Area Map.....	1-2
1.3 Tariff.....	1-3
1.3.1 Adoption of the Tariff.....	1-3
1.3.2 Tariff Applicability.....	1-3
1.3.3 Inspection of the Company's Tariff.....	1-3
1.4 Explanation of Symbols Used in the Tariff.....	1-4
1.5 Definitions of Terms Used in the Tariff.....	1-5
SECTION 2. <u>RULES AND REGULATIONS</u> .....	2-1
2.1 Establishment of Service.....	2-1
2.1.1 Application for Service.....	2-1
2.1.2 Credit and Deposit Requirements.....	2-2
2.1.3 Service Charges.....	2-6
2.2 Refusal and Disconnection of Service.....	2-8
2.2.1 Refusal of Service.....	2-8
2.2.2 Disconnection of Service.....	2-9
2.2.3 Insufficient Reasons for Refusal or Disconnection of Service.....	2-12
2.3 Initial/Minimum Contract Periods.....	2-12

C-3753



2.4 Termination or Cancellation of Service by the Customer.....2-13  
2.4.1 General.....2-13  
2.4.2 Cancellation Prior to Installation.....2-13  
2.4.3 Termination Prior to Expiration of Contract Period.....2-13

2.5 Billing Procedures and Payment Requirements.....2-14  
2.5.1 General Policies.....2-14  
2.5.2 Taxes and Surcharges.....2-16  
2.5.3 Insufficient Funds Checks.....2-16  
2.5.4 Late Payment Charges.....2-17

2.6 Responsibilities of the Customer.....2-18  
2.6.1 General.....2-18  
2.6.2 Access to Customer Premises.....2-19  
2.6.3 Change of Occupancy.....2-19  
2.6.4 Customer Owned and Maintained Equipment...2-20  
2.6.5 Unauthorized Attachments.....2-22  
2.6.6 Use of Service for Unlawful Purposes.....2-23

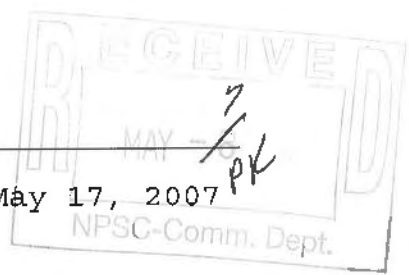
2.7 Responsibilities of the Company.....2-23  
2.7.1 General.....2-23  
2.7.2 Telephone Directories.....2-24  
2.7.3 Telephone Numbers.....2-25  
2.7.4 Use of Connecting Company Lines.....2-25  
2.7.5 Defacement of Premises.....2-25  
2.7.6 Service Interruption.....2-25  
2.7.7 Limits of Company Liability.....2-27

2.8 Customer Complaints.....2-28

2.9 Special Services and Construction.....2-29

SECTION 3. SERVICES AND APPLICATION OF RATES AND CHARGES.....3-1

3.1 Local Exchange and Extended Area Service.....3-1  
3.1.1 Description of Local Exchange Service.....3-1  
3.1.2 Description of Extended Area Service (EAS)...3-1  
3.1.3 Application of Rates.....3-2



Sheet

3.2 Custom Calling and Advanced Calling Features.....3-4  
3.2.1 General.....3-4  
3.2.2 Application of Rates.....3-4

3.3 Line Extensions.....3-5  
3.3.1 Line Extensions to Temporary Locations.....3-5  
3.3.2 Line Extensions to Permanent Locations.....3-5  
3.3.3 Provision of Private Right-of-Way.....3-5  
3.3.4 Other Regulations.....3-5  
3.3.5 Application of Rates.....3-6

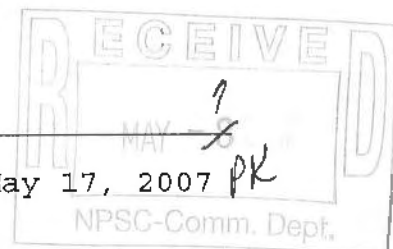
3.4 Directory Assistance Services.....3-6  
3.4.1 General.....3-6  
3.4.2 Application of Rates.....3-7

3.5 Directory Listing Services.....3-8  
3.5.1 General.....3-8  
3.5.2 Primary Listing.....3-9  
3.5.3 Non-Published Numbers.....3-10  
3.5.4 Extra Listings.....3-11  
3.5.5 Foreign Exchange Listings.....3-12  
3.5.6 Application of Rates.....3-13

3.6 Miscellaneous Services.....3-13  
3.6.1 Telephone Number Change.....3-13  
3.6.2 Blocking of Pay-Per-Call Services.....3-14  
3.6.3 Presubscription.....3-14

SECTION 4. DESCRIPTIONS OF CUSTOM CALLING AND ADVANCED CALLING FEATURES.....4-1  
4.1 Custom Calling Features.....4-1  
4.2 Advanced Calling Features.....4-2

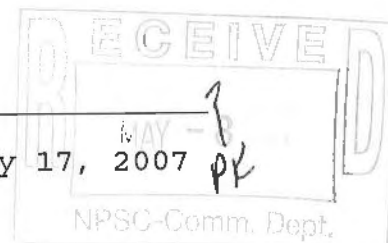
SECTION 5. RATE LIST.....5-1  
5.1 Local Exchange and Extended Area Service.....5-1  
5.1.1 Business Access Lines.....5-1  
5.1.2 Residence Access Lines.....5-1



	<u>Sheet</u>
5.2 Trunks.....	5-1
5.3 Custom Calling and Advanced Calling Features.....	5-2
5.4 Line Extensions.....	5-3
5.5 Directory Assistance Service.....	5-3
5.6 Directory Listing Services.....	5-3
5.7 Miscellaneous Services.....	5-3
5.6.1 Presubscribed Interexchange Carrier (PIC) Change Charge Intrastate.....	5-3
5.8 Service Charges.....	5-4
5.8.1 Service Ordering Charges.....	5-4
5.8.2 Travel Charges.....	5-4
5.8.3 Late Payment Charge.....	5-4
5.8.4 Insufficient Funds Check Charge.....	5-4

Issued: May 7, 2007

Effective: May 17, 2007



Long Lines Siouxland, LLC  
LOCAL EXCHANGE SERVICE TARIFF

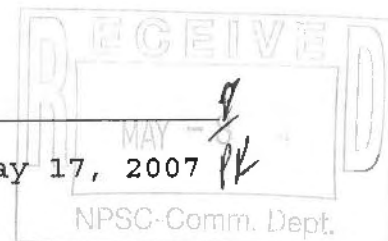
SECTION 1. GENERAL

1.1 Purpose of the Company

Long Lines Siouxland, LLC, a Nebraska limited liability company, hereinafter referred to as the Company, is authorized to provide local exchange service within the state of Nebraska as certificated by the Nebraska Public Service Commission. The Company furnishes local exchange services in accordance with this tariff on file with the Commission.

Issued: May 7, 2007

Effective: May 17, 2007



SECTION 1. GENERAL (cont'd.)

1.2 Exchange Areas

1.2.1 Exchange Area Description

The exchange area of each exchange includes the urban area and the rural territory surrounding each town as reflected on the exchange area maps. Long Lines Siouland, LLC offers local telecommunications service in the following exchange:

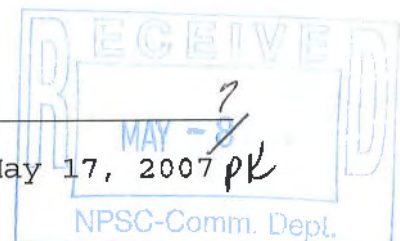
South Sioux City, Nebraska

1.2.2 Exchange Area Map

A copy of the exchange area map for South Sioux City, Nebraska is on file with the Nebraska Public Service Commission.

Issued: May 7, 2007

Effective: May 17, 2007 *pk*



SECTION 1. GENERAL (cont'd.)

1.3 Tariff

1.3.1 Adoption of the Tariff by the Company

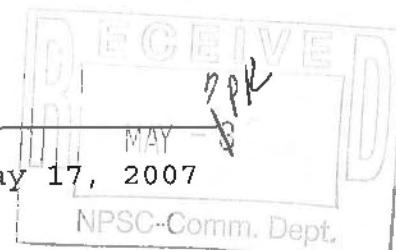
The rules and regulations contained in this tariff have been adopted by the officers of the Company in compliance with its Articles of Organization and all known Federal and State laws applying to the provision of telephone service.

1.3.2 Tariff Applicability

The rules, regulations and rates contained in this tariff apply to the general public located within the service area of the Company and to all services rendered by the Company except as otherwise provided for in private contracts between the Company and a customer.

1.3.3 Inspection of Company's Tariff

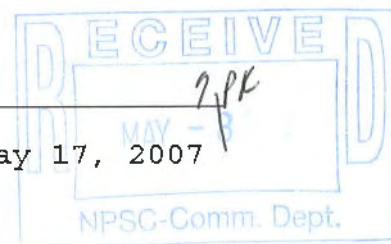
A copy of the Company's tariff shall be on file for inspection at the business office of the Company during normal business hours. The Company shall not refuse permission to anyone requesting to inspect its effective tariffs, nor shall it require anyone to state a reason why they wish to do so prior to permitting access.



SECTION 1. GENERAL (cont'd.)

1.4 Explanation of Symbols Used in the Tariff

- (C) Signifies a changed regulation.
- (D) Signifies a discontinued rate, treatment or regulation.
- (I) Signifies an increased rate or new treatment resulting in an increased rate.
- (G) Signifies a grandfathered rate or service. Present customers may continue service until a move or a change of service occurs.
- (M) Signifies a matter relocated without change.
- (N) Signifies a new rate, treatment or regulation
- (R) Signifies a reduced rate or new treatment resulting in a reduced rate.
- (T) Signifies a change in text only -- no change in rate, treatment or regulation.
- (Z) Signifies a correction.





SECTION 1. GENERAL (cont'd.)

1.5 Definitions of Terms Used in the Tariff

Access: The ability of the subscriber to use the local exchange carrier's facilities for connection to the network, i.e. to place or complete local, intrastate, interstate and international telephone calls and other communications messages.

Access Line: The facility used by the exchange carrier to provide dial tone to a subscriber from the central office through and including the Network Interface on the subscriber's premises.

Airline Miles: The number of miles between two points calculated by using the shortest distance between the points involved.

Applicant: Any person or persons, firm, partnership, corporation, municipality, cooperative, organization, governmental agency or any other entity requesting provision of service in accordance with this tariff.

Application for Service: A request made verbally or in writing for local exchange service including requests for a change in existing service.

Base Rate Area: The area in which urban access line service is furnished without mileage charges.

Business Office: The office of the Company which handles customer billing, collections and applications for service.

Call: A customer telecommunication message attempted.

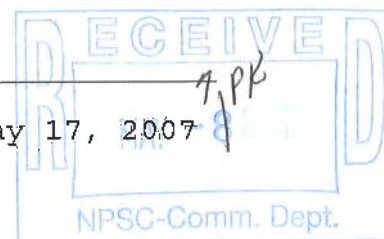
Central Office: An independent switching unit in a telephone system which provides service to the general public, having the necessary equipment and operating arrangements for the terminating and interconnecting customer lines and trunks or trunks only. There may be more than one central office in a building or exchange.

Channel: A path for communication between two or more stations, or central offices, furnished in such a manner as the Company may elect, whether by wire, radio or combination thereof.

Circuit: A channel used for the transmission of electrical energy in the furnishing of telecommunication services.

Issued: May 7, 2007

Effective: May 17, 2007



SECTION 1. GENERAL (cont'd.)

1.5 Definitions of Terms Used in the Tariff (cont'd.)

Class of Service: The various categories of service generally available to the customer, such as business access line service.

Commission: The Nebraska Public Service Commission.

Company: Long Lines Siouxsland, LLC

Construction: All activities required by the Company in order to initiate, rearrange, discontinue or otherwise provide or modify services or facilities provided to the customer.

Cost: The cost of labor and materials, which includes appropriate amounts to cover the Company's general operating and administrative expenses.

Customer: Any person or persons, firm, partnership, corporation, municipality, cooperative, organization, governmental agency or any other entity provided with local exchange service by the Company.

Customer Owned and Maintained Equipment (COAM): Any wiring, device or apparatus provided by the customer for which complete ownership and maintenance responsibility resides with the customer.

Disconnection: Discontinuance of Company service made at the request of the customer or at the option of the Company for nonpayment of service or other valid reasons.

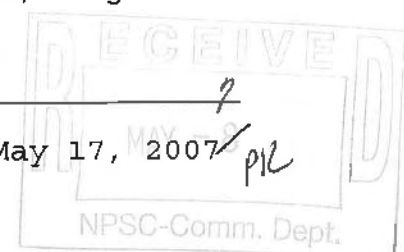
Exchange: A unit, or geographical area, established by an exchange carrier for the administration of access line service in a specified area which usually embraces a city, town, or village and its environs. It consists of one or more central offices together with associated plant used in furnishing access line service in the area.

Exchange Area: The territory served by an exchange as specified in this Local Exchange Service Tariff and in which the Company is authorized to provide service.

Exchange Carrier: A local exchange telephone company operating under authority of a certificate of public convenience and necessity engaged in providing access line service and related telecommunications service, regulated and unregulated, to the public.

Issued: May 7, 2007

Effective: May 17, 2007



SECTION 1. GENERAL (cont'd.)

1.5 Definitions of Terms Used in the Tariff (cont'd.)

Exchange Service: Local Exchange Service.

Extended Area Service (EAS): Telecommunications service whereby customers located in a given exchange may make calls to, and receive messages from, one or more other exchanges, or make calls to one or more other exchanges without incurring toll charges.

Indebted Household: Two or more people living together at least one of whom is indebted to the telephone company for service previously rendered.

Installation: Any activity required by the Company in order to initiate, provide, rearrange, or modify services or facilities for use by the customer.

Interexchange Carrier: A telecommunications company which provides interexchange service.

Interexchange Service: The telecommunications service rendered by companies between points which are not both within a local calling area as established in the tariff of an exchange carrier.

Local Channel: A channel connecting two or more stations within an exchange area or that portion of a channel connecting two or more stations within an exchange area.

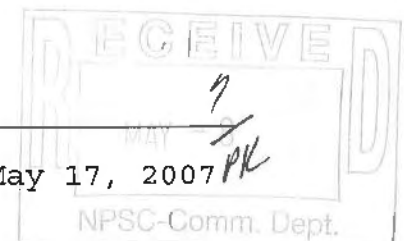
Local Exchange Carrier: The exchange carrier.

Local Exchange Service: The telecommunications service provided within a local calling area, or exchange area, in accordance with this tariff.

Local Exchange Telephone Service: Local Exchange Service.

Message: A completed customer telephone call.

Network Interface: The point of connection between the customer's facilities and the exchange carrier provided access line, which is located on the customer's premises at a place deemed necessary to insure transmission quality, station grounding coordination and which is readily accessible to the customer and the exchange carrier.



SECTION 1. GENERAL (cont'd.)

1.5 Definitions of Terms Used in the Tariff (cont'd.)

Nonrecurring Charge: A one-time charge associated with certain installations, changes or transfers of services, either in lieu of or in addition to recurring monthly charges.

Pay-per-call Services (900, 960 or 976 Services): Telecommunications services (a) which permit simultaneous calling by a large number of persons to a single telephone number, (b) for which the consumer is assessed, by virtue of completing the call, a charge that is not dependent on the existence of a presubscription relationship, and (c) for which the consumer pays a per-call or per-time-interval charge that is greater than or in addition to the charge for the transmission of the call.

Premises: The building or the adjoining portions of a building occupied and used by the customer; or all of the buildings occupied and used by the customer; or all of the buildings occupied and used by the customer as a place of business or residence, which are located on a continuous plot of ground not intersected by a public highway or property owned by another.

Private Contracts: The agreements between the Company and a customer for the furnishing of service in instances where all or part of this tariff does not apply.

Service Connection Charges: The nonrefundable charges a customer is required to pay at the time of the establishment of telephone service or subsequent additions to that service in accordance with this tariff.

Station: Each telephone instrument location, whether main or additional, on the premises of a customer or authorized user.

Switch: A unit of dial switching equipment which provides interconnection between station lines or trunks.

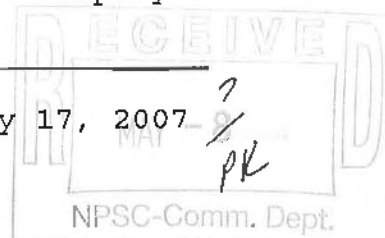
Subscriber: The customer provided with local exchange service by the Company.

Tariff: The schedule of rates, tolls, rentals, charges, classifications, rules and regulations which are filed by telephone companies and approved by the Commission.

Tariff Sheet: An individual sheet or page of the Company's tariff.

Issued: May 7, 2007

Effective: May 17, 2007



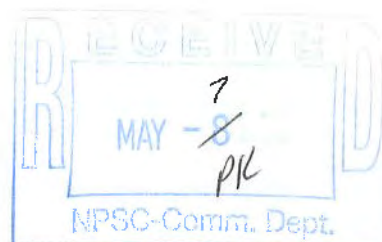
SECTION 1. GENERAL (cont'd.)

1.5 Definitions of Terms Used in the Tariff (cont'd.)

Telephone Company: Any person, firm, partnership or corporation engaged in the business of furnishing telecommunications services to the public by the authority of and under jurisdiction of the Nebraska Public Service Commission.

Toll Message: A completed telephone call or telephonic communication between an exchange station and another station not located within the same local exchange area as the calling station and for which specific charges for each such message are applicable.

User: The user of a service regardless of the identity or location of the customer of the service.



SECTION 2. RULES AND REGULATIONS

2.1 Establishment of Service

2.1.1 Application for Service

A. All applications for service will be made in writing at the business office of the Company or by contacting the business office of the Company by telephone during normal working hours. A standard application form or service contract shall be completed for which the applicant must provide his or her full legal name, social security number, address and legal description, if necessary, of the property to be served. The applicant must be the occupant whose name appears on the lease, rental agreement, or purchase agreement of the property to be served and whose name is listed as the utility holder for that property. The Company will verify that the applicant is the occupant and utility holder. These applications become contracts when accepted in writing by the Company or upon the establishment of service.

B. The applicant agrees to abide by the rules and regulations of the Company as specified in this tariff on file with the Commission. Any change in rate, rules or regulations shall act as a modification of the contract to that extent, without further notice.

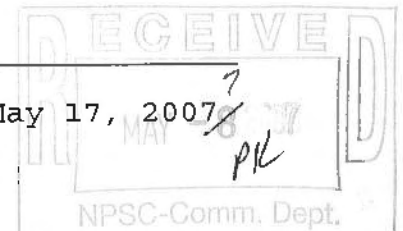
C. It shall be the responsibility of the customers or their agents to provide all easements, information and assistance as may be required by the Company for the installation of service on the customer's property. No service may be established until all easements have been provided without charge to the Company.

D. Except where public safety or lawful emergencies require expeditious handling, the Company will process all applications on a first-come, first-serve basis.

E. Requests from customers for additional service and equipment may be made verbally. Unless otherwise specifically ordered by the Company, a move from one location to another within the same exchange area does not terminate the existing contract for service. Orders for such moves may be made verbally.

Issued: May 7, 2007

Effective: May 17, 2007



SECTION 2. RULES AND REGULATIONS (cont'd.)

2.1 Establishment of Service (cont'd.)

2.1.2 Credit and Deposit Requirements

A. To further public interest, the Company shall administer a fair and nondiscriminatory credit policy that is easily understandable and that extends telephone service to as many applicants as possible. Such policy shall be predicated upon the credit risk of the individual as evidenced by past experiences with telephone companies without regard to the collective credit reputation of the area in which the applicant lives.

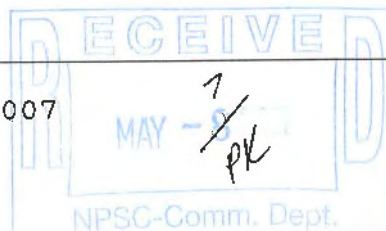
B. The Company may request a customer to make a cash deposit or to increase the customer's existing deposit to establish credit. The amount of deposit required shall not normally exceed the bill for two (2) months' service. An increase in the deposit amount may be requested if increased usage, additional services, or the customer's payment record warrants it. The amount of deposit required by the company will not exceed the guidelines set forth by the Nebraska Public Service Commission.

C. The Company shall determine the credit standing of an applicant for service by referring to information about the applicant's prior telephone bill paying habits if the applicant has had service before. Such prior telephone experience and information, if available, shall be the major factor in decisions about deposit amounts. The Company may also use employment information to verify names and past addresses of service applicants.

D. No deposit shall be required by the Company from applicants who have not received disconnection notices for nonpayment from any local exchange carrier in the most recent year of service.

E. If an applicant claims no past service and the Company uncovers no information to dispute this claim, the Company may require a deposit.

Issued: May 7, 2007



Effective: May 17, 2007

SECTION 2. RULES AND REGULATIONS (cont'd.)

2.1 Establishment of Service (cont'd.)

2.1.2 Credit and Deposit Requirements (cont'd.)

F. If an applicant cannot demonstrate to the Company that the applicant has held service previously in the applicant's name, the Company may require a deposit.

G. The amount of deposit required shall not be more than the maximum charge for two months local exchange service or as may reasonably be required by the Company in cases involving service for short periods or special occasions. The Company may require the customer to increase the amount of the deposit at any time, if the regulated charged billed against the customer are found to warrant such an increase.

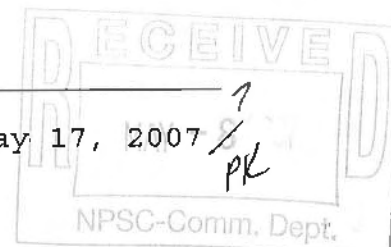
H. In conformance with the Federal Fair Credit Reporting Act, the Company will make available to applicants and customers upon demand the basis for credit, deposit, disconnect and refusal decisions and will accept corrections in information upon which such decisions are based, if such corrections are true, correct and verified.

I. The fact that a deposit has been made shall in no way relieve the applicant or customer from complying with the Company's regulations as to advance payments and the prompt payment of bills on presentation; nor constitute a waiver or modification of the regular practices of the Company that provide for the discontinuance of service for nonpayment of any sums due the Company for services rendered.

J. The Company shall pay interest on a deposit at the rate of 7% per anum or at the minimum rate established by the Commission. Interest shall accrue following acceptance of the deposit, except that no interest need be paid on deposits held less than thirty (30) days.

Issued: May 7, 2007

Effective: May 17, 2007





SECTION 2. RULES AND REGULATIONS (cont'd.)

2.1 Establishment of Service (cont'd.)

2.1.2 Credit and Deposit Requirements (cont'd.)

K. In the case of residential service, the deposit and accrued interest shall be refunded upon request of the customer after twelve (12) consecutive months of payment by the bill due date and refunded automatically after twenty-four months of consecutive payment by the bill due date. In the case of business service, the deposits shall be refunded after thirty-six (36) consecutive months of payment by the bill due date. Deposits may be refunded sooner at the Company's option. The Company shall not be required to pay interest on a deposit for the period following ninety days after disconnection of service, if during such period the Company has made a reasonable effort to refund the deposit. Thereafter, an unclaimed deposit, plus accrued interest, shall be credited to an appropriate account.

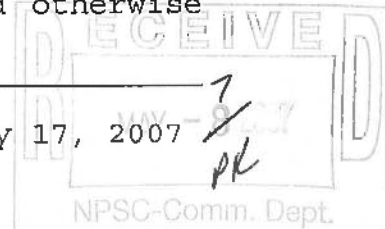
L. New and existing residential customers may be allowed to pay deposits or requests for increases in existing deposits in installments over a period of at least three (3) months. For purposes of establishing a refund date when deposits are paid on an installment plan, the date will be the day of receipt of the final installment.

M. After disconnection of service and receipt of the final payment, the Company will promptly and automatically refund the customer's deposit plus accrued interest, or the balance, if any, in excess of the unpaid bills for service furnished by the Company. When the customer's deposit is applied to an unpaid bill, the Company shall render to the customer a statement showing the bill then due and unpaid, the amount of the deposit, together with the interest accrued thereon and the period covered thereby, and the balance due or remaining to the credit of the depositor.

N. A transfer of service from one premises to another within the service area of the utility shall not be deemed a disconnection within the meaning of these rules, and shall not necessitate the requirement of a payment of a second deposit, unless a final bill has been issued at the first address and the credit standing of the customer would otherwise require it.

Issued: May 7, 2007

Effective: May 17, 2007



SECTION 2. RULES AND REGULATIONS (cont'd.)

2.1 Establishment of Service (cont'd.)

2.1.2 Credit and Deposit Requirements (cont'd.)

O. In cases of a residential household that is divided due to divorce or separation, the deposit will remain with the residence where the service was being provided prior to such divorce or separation, unless other arrangements are agreed to by both parties.

P. The Company will keep a record of each cash deposit until the deposit is refunded. The record will show:

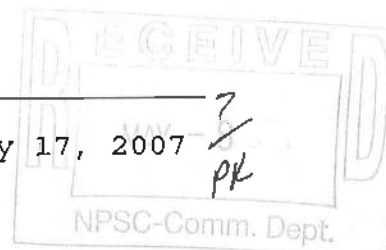
1. the name and current billing address of each depositor;
2. the amount and date of the deposit; and
3. each transaction concerning the deposit.

Q. Guarantors shall be accepted in lieu on deposits subject to the following:

1. The guarantor shall be satisfactory to the Company.
2. The guarantor shall guarantee the payment of all specific charges for access line facilities and service covered on the date the guarantee arrangement is entered into. The guarantor's liability shall not exceed the amount otherwise required as a deposit by the Company from the customer.
3. The guarantor's obligation shall cease, subject to the terms specified in Section 2.1.2.N.4, upon the customer discontinuing service, after twelve (12) consecutive months of prompt payment, or after ten (10) business days written notice by the guarantor to the Company. In the latter case, the customer would be subject to disconnection of service unless a security deposit is received before the date the guarantor's obligation ceases.

Issued: May 7, 2007

Effective: May 17, 2007



SECTION 2. RULES AND REGULATIONS (cont'd.)

2.1 Establishment of Service (cont'd.)

2.1.2 Credit and Deposit Requirements (cont'd.)

Q. Guarantors shall be accepted in lieu of deposits subject to the following: (cont'd.)

4. The Company shall have six (6) months, from the date a guarantor's obligation ceases, in which to accumulate charges incurred prior to such date for which the guarantor may be obligated. The Company shall provide written notification to the guarantor verifying the date that the guarantor's obligation ceases.

2.1.3 Service Charges

A. Service charges are nonrefundable charges that apply to customer initiated requests for the establishment of a class of telephone service, for the subsequent changes to that service, for reconnecting service which has been temporarily disconnected at the customer's request or for nonpayment or for the establishment of other miscellaneous services.

B. Service charges will apply to a move of a customer's service from one premises to another.

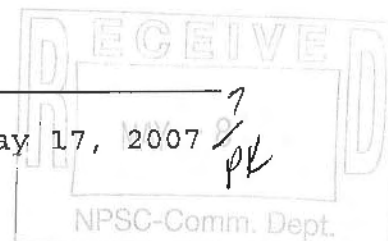
C. Service charges apply in addition to any other scheduled rates and charges normally applying under the tariffs.

D. The Company may request that service charges be payable at the time application is made for the particular service or facility or prior to the establishment of service or upon presentation of a bill.

E. Installations of inside wiring and jacks are the responsibility of the customer. Installations requiring extraordinary construction or cost will be charged according to the provisions of Section 2.9 of this tariff.

Issued: May 7, 2007

Effective: May 17, 2007 <sup>7</sup>/<sub>PL</sub>



SECTION 2. RULES AND REGULATIONS (cont'd.)

2.1 Establishment of Service (cont'd.)

2.1.3 Service Charges (cont'd.)

F. Service charges shall consist of the following charges:

Service Ordering Charge - For work associated with connecting new or additional central office access lines or trunks, moving or changing existing service and facilities, record work or adding new or additional service and facilities other than access lines or trunks.

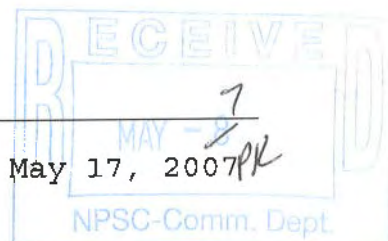
Reconnect Fee - Where service has been disconnected at the customer's request or for nonpayment of any charges due or for failure of the customer to establish credit in accordance with regulation, the charges apply for reconnecting one access line being provided a customer at one location.

Travel Charge - For work ordered and requested to be completed at the same time on the same visit.

G. For promotional purposes, the Company may, from time to time, waive the service charges to connect, move or change telephone service.

Issued: May 7, 2007

Effective: May 17, 2007



SECTION 2. RULES AND REGULATIONS (cont'd.)

2.2 Refusal and Disconnection of Service

2.2.1 Refusal of Service

Refusal of service by the Company shall occur when any of the following conditions exist:

A. An applicant is indebted to this Company for services previously rendered at the same or a different address and the applicant refuses to liquidate the debt.

B. An applicant does not agree to pay reasonable deposit, advance payment, or installation charges.

C. An applicant, though not personally liable to the Company, is attempting to return service to an indebted household and attempts are not forthcoming to liquidate the debt of that household.

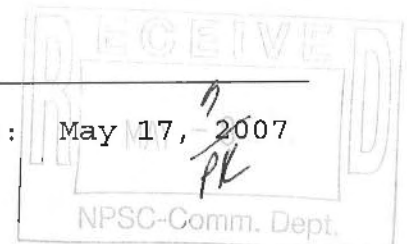
D. An applicant is unwilling to provide correct information about any or all of the following: past telephone service, last employment, or previous address.

E. An applicant is in violation of governmental or Company rules and regulations concerning evasion of payment, use of service for unlawful purposes, annoyance of other patrons, interference with or destruction of service facilities, or violation of service regulations.

F. The Company may refuse to furnish or may discontinue telephone service to any person, firm or corporation upon written objection to the furnishing of such service made by or on behalf of any governmental law enforcement officer with authority to do so on the grounds that such service is or may be used for an illegal purpose.

Issued: May 7, 2007

Effective: May 17, 2007



SECTION 2. RULES AND REGULATIONS (cont'd.)

2.2 Refusal and Disconnection of Service (cont'd.)

2.2.2 Disconnection of Service

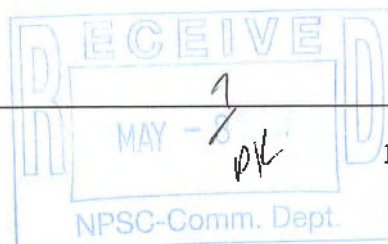
A. The Company will not make indiscriminate disconnections without careful investigation of circumstances leading to disconnections. The Company may, however, discontinue service to any customer not abiding by or adhering to the rules and regulations of this tariff. Specifically, the Company has the discretion to disconnect service for any of the following reasons:

1. Failure to pay for services rendered, unwillingness to enter into a reasonable agreement with the Company to begin liquidating the debt, or failure to keep an agreement to liquidate a continuing debt subsequent to reasonable notice by the Company of the intent to disconnect service. This includes instances when the customer of record is not personally responsible for the debt, but is returning service to an indebted household, and fails to keep an agreement to retire the debt of the indebted household.

(a) The Company will enter reasonable agreements to allow extension of a customer account twice in a twelve month period, without service interruption. After two missed payments, the customer is expected to make twelve consecutive, in-full monthly payments or be disconnected.

(b) The Company will enforce the above agreement and grant only one exception. In the case of a life threatening medical condition, service will not be disconnected, if the Company is promptly notified and supplied a physician's statement of verification.

Issued: May 7, 2007



Effective: May 17, 2007

SECTION 2. RULES AND REGULATIONS (cont'd.)

2.2 Refusal and Disconnection of Service (cont'd.)

2.2.2 Disconnection of Service (cont'd.)

2. Failure to pay an increased deposit as described in Section 2.1.2.B. In the case of a customer who has mounted an extraordinarily high telephone bill for which the customer's existing deposit would not furnish security, the Company may disconnect service before the regular payment period after giving the customer due notice and an opportunity to provide proper payment of the bill.

3. The Company's facilities are damaged, tampered with or repaired by customer.

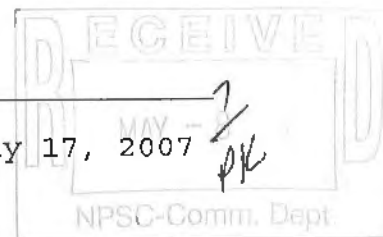
4. Access to customer property necessary to provide service is denied to the Company.

5. Use of service or Company owned facilities in an unlawful manner.

6. Use of Customer Owned and Maintained equipment by the customer which does not meet standards as specified in Section 2.6.4., or is likely to cause an unsafe or hazardous condition as defined by the Company.

7. The Company may discontinue or refuse to furnish telephone service to any person, firm or corporation who uses facilities furnished by the Company in a manner which could reasonably be considered abusive, threatening or frightening to others, or who uses Company facilities for harassment of others, or for the impersonation of another.

B. The following procedures will be followed before a customer will be disconnected for nonpayment of a bill:



SECTION 2. RULES AND REGULATIONS (cont'd.)

2.2 Refusal and Disconnection of Service (cont'd.)

2.2.2 Disconnection of Service (cont'd.)

B. The following procedures will be followed before a customer will be disconnected for nonpayment of a bill: (cont'd.)

1. The customer will have received written notice of the Company's intention to disconnect, which notice will be either delivered personally in the Company's business office or mailed to either the address to which bills are customarily sent or the address where the service is provided. In some cases, such as abandonment, notice, practically speaking, is not possible, but the Company will make every reasonable effort to provide notice to the customer.

2. Notice periods may be shortened or waived in cases of fraud or illegal use or when it is clearly indicated that the customer is preparing to abandon the service.

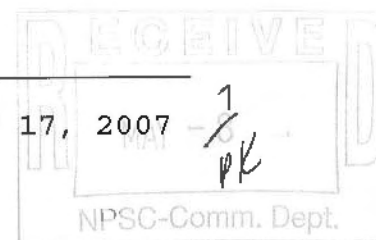
3. A copy of the credit and collection rules shall be furnished upon request to any applicant or to any customer undergoing disconnection proceedings.

C. Whenever possible, service will not be disconnected on any Saturday, Sunday or legal holiday, or at any time when the Company's business offices are not open to the public.

D. Restoration of service following disconnection by the Company for nonpayment will require payment by the customer of a Reconnect Fee. In addition to payment of the past due balance, the customer must pay the Reconnect Fee prior to reconnection.

Issued: May 7, 2007

Effective: May 17, 2007 - <sup>1</sup>/<sub>8</sub> PK





SECTION 2. RULES AND REGULATIONS (cont'd.)

2.2 Refusal and Disconnection of Service (cont'd.)

2.2.3 Insufficient Reasons for Refusal or Disconnection of Service

The following shall not constitute sufficient case for refusal of service to a prospective customer or for disconnection of service to a present customer:

A. Delinquency in payment for service by a previous occupant, other than a member of the same household, of the premises to be served.

B. Failure to pay directory advertising charges or other unregulated charges.

C. Failure to pay for 900, 960, or 976 service calls disputed by the customer.

2.3 Initial/Minimum Contract Periods

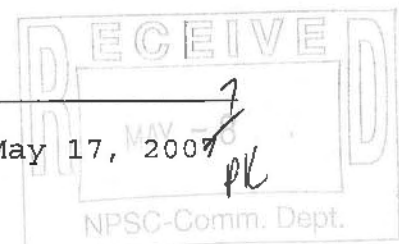
A. Except as hereinafter provided or specifically stated in this tariff or where service is provided under a special written agreement, the initial (or minimum) contract period for all services shall be one month. Customers taking service for less than the minimum period will be billed for a minimum monthly charge including installation and other nonrecurring charges, if any, as specified under the appropriate rate schedule.

B. The length of contract period for directory listings, where the listing actually appears in the directory, is the directory period. The directory period is from the day on which the directory is first distributed to the customers to the day the succeeding directory is first distributed to the customer.

C. Where the provision of service requires special or non-standard types of arrangements of equipment or makes it necessary to construct or install additional or special facilities or equipment, the company may require that a written contract be executed between the Company and the customer providing for a minimum contract period of more than one month at the same location.

Issued: May 7, 2007

Effective: May 17, 2007



SECTION 2. RULES AND REGULATIONS (cont'd.)

2.4 Termination or Cancellation of Service by the Customer

2.4.1 General

Service may be terminated after the expiration of the initial contract period, upon the Company being notified, and upon payment of all charges due to the date of termination of the service. All cancellation or termination requests made to the Company by the customer shall be made at least five business days in advance of the desired termination date.

2.4.2 Cancellation Prior to Installation

When cancellation occurs prior to the start of installation or service by the Company, no charges will apply. Installation of facilities for a customer is considered to have started when the Company has incurred any expense in the connection therewith, or the preparation thereof, which it would not have otherwise incurred, provided the customer had advised the Company to proceed with such installation.

2.4.3 Termination Prior to Expiration of Contract Period

Service may be terminated prior to the expiration of the initial contract period upon notice being given to the Company, and upon payment of the termination charges specified hereunder, in addition to all charges due for service which has been furnished:

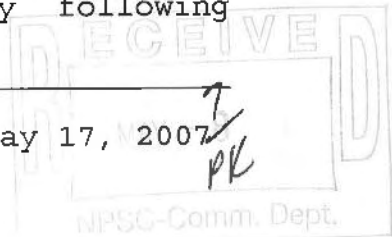
1. Where service for which the initial contract period is one month, the charges due include payments for the balance of the initial month.

2. In the case of directory listings where the listing has appeared in the directory, the charges may be due through the end of the directory period.

3. Contracts for periods of longer than one month covering services whose installation required line extensions may be terminated upon payment of all charges that would accrue to the end of the contract period, or the contract will be transferred to a new applicant who is to occupy the same premises and will subscribe to the service effective on the day following termination by the original customer.

Issued: May 7, 2007

Effective: May 17, 2007



SECTION 2. RULES AND REGULATIONS (cont'd.)

2.5 Billing Procedures and Payment Requirements

2.5.1 General Policies

A. The customer is required to pay all charges for exchange services and facilities and for toll messages including calls placed from the customer's telephone, calls charged to the customer's telephone number, and collect toll messages which have been accepted at the customer's telephone.

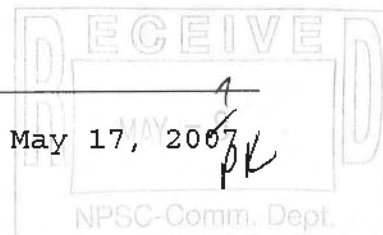
B. Recurring charges will be billed monthly in advance and toll charges will be billed in arrears. Nonrecurring and toll charges shall be assessed at the time such service is provided and billed as a part of the next regular monthly bill. When service does not begin or end on the first day of a billing month, the charges or fractional part thereof will be prorated in the ratio number of days involved to thirty (30) days.

C. Special billing may be made by the Company to any customer where the total amount due the Company becomes unusually high without valid reason, or when the customer cancels service. Any special billing not paid on demand shall be considered delinquent.

D. Bills to customers will be typed, or machine printed, rendered regularly, and shall contain a listing of the type of service rendered, the related charges, and the total bill for such services. The Company shall provide the customer with a breakdown of local service charges upon request. Itemized toll statements shall be included in each bill for toll providers for which the Company provides billing and collection services.

Issued: May 7, 2007

Effective: May 17, 2007



SECTION 2. RULES AND REGULATIONS (cont'd.)

2.5 Billing Procedures and Payment Requirements (cont'd.)

2.5.1 General Policies (cont'd.)

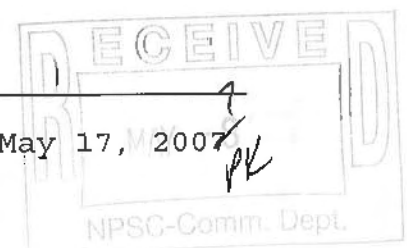
E. If a dispute between the customer and the Company occurs regarding any bill, prompt investigation will be made and the results given to the customer. During the investigation, disconnection of service will not occur provided the balance of the bill not in dispute is paid. If the investigation does prove the disputed billing is correct under the regulations of the Commission, and the customer still will not pay the amount due, the Company may then disconnect service. The customer, or the Company, may make application to the Commission for review. Its decision will be final, subject only to legal redress as the parties involved may choose to exercise. The Commission may prohibit such disconnection pending review of the dispute.

F. An adjustment of charges for billing errors by the Company will be made for the full amount of excess charges for a period not to exceed three (3) years, where such charges can be validated by Company records. When the period during which a billing error has been effective and the exact amount of the billing error cannot be determined from available records, the maximum refund will not exceed an estimated amount equal to such overbilling for a six month period.

G. The Company will maintain records of past customers for a period of six months after termination. The Company shall make these records available to other utilities engaged in credit checks in accordance with Federal laws.

Issued: May 7, 2007

Effective: May 17, 2007



SECTION 2. RULES AND REGULATIONS (cont'd.)

2.5 Billing Procedures and Payment Requirements (cont'd.)

2.5.2 Taxes and Surcharges

Any applicable taxes or surcharges which are levied or imposed on the Company by any taxing authority or other governmental agency, such as the Federal Communications Commission or the Nebraska Public Service Commission for direct charge to the customer shall be added to the customer's regular monthly billing. These taxes and surcharges will be charged on a proportionate basis to all customers receiving service within the jurisdiction of such governmental agency. Such taxes and surcharges include sales taxes, Federal excise taxes, applicable franchise taxes, occupation taxes, license taxes, E-911 Surcharge, Dual Party Relay Surcharge, FCC Subscriber Line Charge or other such charges as may be mandated by the FCC, the Nebraska Commission or any other taxing authority or governmental agency having jurisdiction over the Company.

Dual Party Relay Surcharge - The Nebraska Dual Party Relay Surcharge of Telecommunications Relay Surcharge is five cents (\$.05) for the first one hundred (100) access lines per subscriber per month.

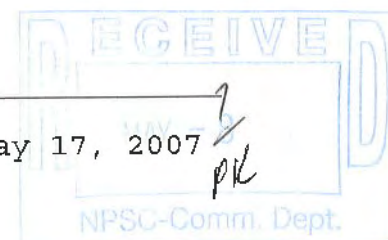
2.5.3 Insufficient Funds Checks

A. An Insufficient Funds Check Charge will apply if the customer submits payment for service using an insufficient funds (a/k/a/nonsufficient funds (NSF)) check. This charge will be due at the time the customer makes good the insufficient funds check.

B. In the event a customer provides the company with an insufficient funds check for nonpayment of service after the due date for the current month's bill, the customer will need to make good the insufficient funds check within twenty-four (24) hours of receipt of the insufficient funds check to avoid disconnection of service. If the insufficient funds check is received prior to the due date for the current month's bill, the customer must make good the insufficient funds check within seventy-two (72) hours of receipt of the insufficient funds check or by the current month's bill due date, or service will be disconnected.

Issued: May 7, 2007

Effective: May 17, 2007



SECTION 2. RULES AND REGULATIONS (cont'd.)

2.5 Billing Procedures and Payment Requirements (cont'd.)

2.5.3 Insufficient Funds Checks (cont'd.)

C. The responsibility for confirming that a check can be returned the second time for payment will rest with the customer. The customer will call the bank, who in turn will call the business office verifying that there are adequate funds for the returned check.

D. If any customer renders three (3) insufficient funds checks during a twelve (12) month period the Company shall notify the customer that subsequent payments must be made in cash, cashiers checks or money orders. After the Company receives the second insufficient funds check within a twelve (12) month period, the business office will notify the customer of the Company's policy regarding insufficient funds checks.

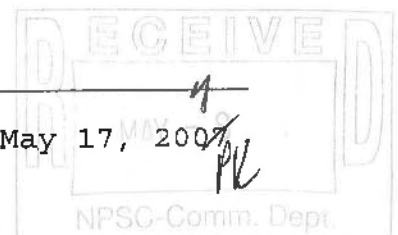
2.5.4 Late Payment Charges

A. A Late Payment Charge of 1.5% of the unpaid balance applies to all unpaid balances and will appear on the following month's billing statement. The charge on the unpaid amount of the account will be computed from the date of billing unless the account is fully paid within ten (10) days from that date. The date of billing shall mean the bill date printed on the billing statement. The ten (10) day period may be extended or changed by an agreement in writing.

B. The Late Payment Charge does not apply to unpaid balances associated with disputed amounts. Undisputed amounts on the same bill shall be subject to the Late Payment Charge.

Issued: May 7, 2007

Effective: May 17, 2007



SECTION 2. RULES AND REGULATIONS (cont'd)

2.6 Responsibilities of the Customer

2.6.1 General

A. Customers of the Company shall be responsible for the prompt payment for all services rendered by the Company. Failure to receive a bill for any given period of time will not relieve the customer of the customer's financial obligation. Payments may be made to the Company business office in person or by mail or may be dropped off at authorized drop-off locations. Only properly appointed and identified employees or agents of the Company are authorized to receive customers payments.

B. In no case shall a customer be required to pay any sum to an employee of the Company or to anyone alleging to be agents of the Company except as provided herein. Any customer who makes such unauthorized payments may still be obligated to pay the company if the Company is unable to recover all or part of such sums taken by unauthorized persons.

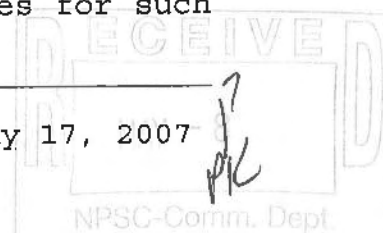
C. The customer may not damage, tamper with or attempt to repair any company-owned facilities on the customer's premises, or apparatus connected to such without written consent of the Company. In the event there is available evidence that a customer has manipulated or tampered with any service or Company-owned facilities, the Company shall have the right to immediately discontinue service without notice. The customer is responsible for and shall be liable for damages to the facilities of the Company caused by negligent or willful acts of the customer or the customer's authorized agents and users, including the reimbursement of the Company for any losses through theft, fire, or vandalism occurring as a result of such negligence.

D. In no case shall the Company be required to work in an unsafe or hazardous condition, or to place in jeopardy or possible harm its personnel or facilities.

E. The customer agrees to notify the Company promptly whenever alterations or new construction on premises owned or leased by the customer necessitate changes in the Company's facilities; the customer agrees to pay the Company's current charges for such changes.

Issued: May 7, 2007

Effective: May 17, 2007



SECTION 2. RULES AND REGULATIONS (cont'd)

2.6 Responsibilities of the Customer (cont'd.)

2.6.2 Access to Customer Premises

A. A properly identified employee of the Company shall have access to the premises of a customer at all reasonable times for the purpose of conducting business.

B. If after a reasonable effort and proper notice on the part of the Company, access cannot be gained to the premises, the Company may discontinue service if there is a requirement to do so until such access can be gained.

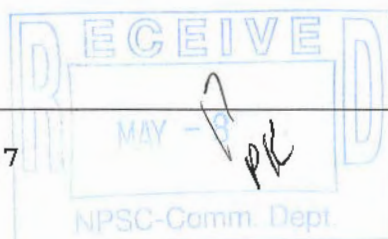
2.6.3 Change of Occupancy

A. When a change of occupancy or legal responsibility takes place on any premises served by the Company, notice shall be given in writing or verbally within a reasonable time prior to such change. The outgoing customer is responsible for all service charges, including toll, until such notice has been received by the Company. No new incoming service under this section shall be provided for the indebted outgoing customer until all prior indebtedness of the customer has been resolved to the satisfaction of the Company.

B. In the event a home or business changes ownership during the period and a special contract or unpaid construction charges remain, the previous owner must arrange to satisfy the old agreement with the Company or make arrangements satisfactory to the Company for a new owner to assume the obligation for the balance of the application.

C. The Company is not responsible for errors, delay or expense resulting from procedures other than those defined in this tariff.

Issued: May 7, 2007



Effective: May 17, 2007



SECTION 2. RULES AND REGULATIONS (cont'd)

2.6 Responsibilities of the Customer (cont'd.)

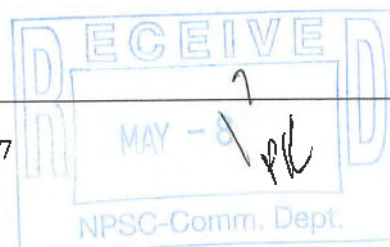
2.6.4 Customer Owned and Maintained Equipment (COAM)

A. Customer provided terminal equipment and customer provided communication systems may be connected with the facilities furnished by the Company for telephone services as provided in these conditions and as set forth in the FCC registration program contained in Part 68, Chapter 1, Title 47 of the Code of Federal Regulations. The customer is responsible for all installation, operation, maintenance and compliance to all laws, rules and regulations for equipment and facilities provided by the customer for interconnection with the Company's facilities in accordance with the rules governing customer owned and maintained equipment (COAM) as set forth in this section. Any damage or harm caused by customer actions or failure to act on the customer side of the point of interconnection shall in no way be a liability of the Company.

B. Where telephone service is used in connection with customer provided terminal equipment or communication systems, the operating characteristics of such equipment or systems shall be such as to:

1. Not interfere with any service offerings by the Company.
2. Not endanger the safety of Company employees or the general public.
3. Not damage, require change in or alteration of equipment or other facilities of the Company.
4. Not interfere with the proper function of the Company's equipment or facilities.
5. Not impair the operation of the telephone network or otherwise injure the public in its use of the Company's services.

Issued: May 7, 2007



Effective: May 17, 2007

SECTION 2. RULES AND REGULATIONS (cont'd)

2.6 Responsibilities of the Customer (cont'd.)

2.6.4 Customer Owned and Maintained Equipment (COAM)  
(cont'd.)

C. Upon notice from the Company that the customer provided equipment or system is causing or is likely to cause a hazard or interference, the customer shall make such changes as shall be necessary to remove or prevent such hazard or interference. The customer shall be responsible for the payment of all Company charges for visits by the Company to the customer's premises where a service difficulty or trouble report results from customer provided equipment or facilities.

D. The Company shall not be responsible for the installation, operation or maintenance of any customer provided equipment or systems. Telephone service is not represented as adapted to the use of such equipment or systems. Where such equipment or systems are connected to Company facilities, the responsibility of the Company shall be limited to the furnishing, operation and maintenance of such facilities in a manner suitable for telephone service. The Company shall not be responsible for the through transmission of signals generated by customer provided equipment or systems, or the quality or defects in such transmission, or the reception of signals by customer provided equipment or systems.

E. The Company shall not be responsible to the customer if changes in these conditions or in any of the facilities, operations or procedures of the Company render any customer provided equipment obsolete or require modification or alteration of such equipment or otherwise affect its use or performance.



SECTION 2. RULES AND REGULATIONS (cont'd)

2.6 Responsibilities of the Customer (cont'd.)

2.6.4 Customer Owned and Maintained Equipment (COAM)  
(cont'd.)

F. Where any customer provided equipment or systems are used with telephone service in violation of any of these conditions, the Company will take such immediate action as necessary for the protection of the network and will properly notify the customer, in writing, of the violation. The customer shall discontinue such use of the equipment or system or correct the violation and shall confirm in writing to the Company within two (2) days following the receipt of written notice from the Company that such use has ceased or that the violation has been corrected. Failure of the customer to discontinue such use or to correct the violation and to give the required written confirmation to the Company within the time stated above shall result in suspension of the customer's service until such time as the customer complies with the provisions of this tariff.

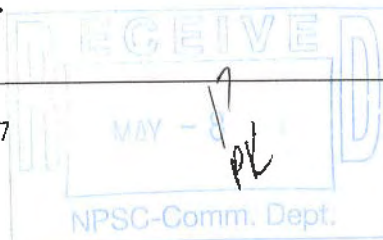
G. The customer with COAM equipment interfacing with the facilities of the Company is responsible to determine whether the COAM equipment is operating properly prior to reporting any trouble to the Company. The Company is not obligated to make any tests of its facilities until the customer has completed testing the COAM facilities and determined the trouble to be in the Company's equipment. If the Company finds upon testing that the trouble was in the COAM equipment and not in the Company's equipment, a Line Test Charge will apply. If a trip is required to the customer's location, a Premises Visit Trip Charge and a per half hour Labor Charge will apply.

2.6.5 Unauthorized Attachments

Unauthorized attachments to facilities provided to the customer may be removed by the Company without notice. Where it can be reasonably determined that the customer intended to defraud or avoid payment to the Company, complete service may be revoked and the customer may be held liable for back charges for services and installation of the unauthorized attachment, as though the Company had installed the service.

Issued: May 7, 2007

Effective: May 17, 2007



SECTION 2. RULES AND REGULATIONS (cont'd)

2.6 Responsibilities of the Customer (cont'd.)

2.6.6 Use of Service for Unlawful Purposes

All Company service is provided subject to the condition that it will not be used for any unlawful purpose; nor may the Company operate outside the law or allow to be operated any service or facilities belonging to the customer, or the Company, which might be or could become a danger or hazard to the employees, property, or agents of the Company or the public in general. Any damages, injuries, or harm caused by the negligence of the customer shall be the responsibility of the customer and in no case may the Company be held liable.

2.7 Responsibilities of the Company

2.7.1 General

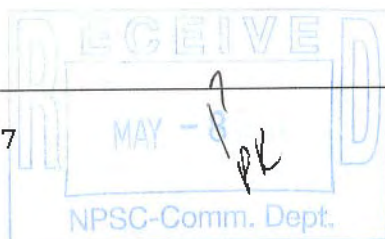
A. The Company's obligation to furnish local exchange telephone service is dependent upon its ability to secure and retain, without unreasonable expense, suitable facilities and rights for such facilities.

B. The Company shall make its services available to applicants in accordance with the terms and conditions in this tariff and under the jurisdiction of the Nebraska Public Service Commission.

C. This tariff of the Company governs the outgoing service of a customer and in no manner guarantees the customer the same incoming service.

D. The Company shall not be responsible for the customer's conformance to any applicable laws, regulations or ordinances, or for any harm caused by the customer's neglect.

Issued: May 7, 2007



Effective: May 17, 2007

SECTION 2. RULES AND REGULATIONS (cont'd)

2.7 Responsibilities of the Company (cont'd.)

2.7.2 Telephone Directories

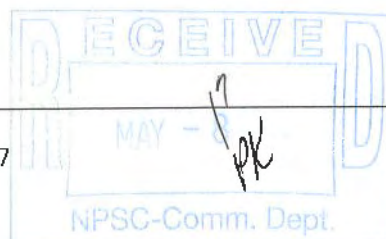
A. Telephone directories, containing an alphabetical listing of all customers and classified advertisements, are issued annually without charge by the Company as it deems necessary for the efficient use of telecommunications service, with a minimum of one directory per access line. Other directories will be furnished at the discretion of the Company. Additional directories are available for customers to pick up at Company locations at no charge. If a customer requests that an additional directory be mailed, postage charges will apply.

B. The customer assumes all legal responsibility in regard to the authenticity of the name listed on the application form and ultimately in the directory.

C. The Company, except as provided herein, shall not be liable for damage claimed on account of errors in or omissions from its directories, nor for the result of the publication of such errors in the directory, nor will the Company be a party to controversies arising between customers or others as a result of listings published in its directories. Claims for damages due to errors or omissions in directory listings will be limited to a pro rata reduction of the charge for the affected directory service. The maximum reduction is not to exceed the full amount of the directory charges for the period from the date of issuance of the directory in which the mistake occurred to the date of issuance of a new directory containing the proper listing.

D. In the case of extra listings in the alphabetical section of the directory for which a charge is made, the Company's liability shall be limited to an amount not to exceed the established rate for such listing during the period which the error or omission continues.

Issued: May 7, 2007



Effective: May 17, 2007

SECTION 2. RULES AND REGULATIONS (cont'd)

2.7 Responsibilities of the Company (cont'd.)

2.7.3 Telephone Numbers

A. The customer has no property right in the telephone number or any right to continuance of service through any particular central office. The Company may alter or change the telephone number or the central office designation, or both, of a customer whenever, in its sole discretion, it may be required to meet service demands.

B. In cases of a residential household that is divided, the telephone number will remain with the residence where the service was being provided prior to such division, unless other arrangements are agreed to by both parties.

2.7.4 Use of Connecting Company Lines

Facilities of other companies may be used in establishing connections to points not reached by this Company's lines. In establishing connections with the facilities of other companies, the Company does not assume any liability for any action of the connecting company.

2.7.5 Defacement of Premises

The Company shall exercise care in all work done on a customer's premises. No liability shall attach to the Company by reason of any defacement or damage to the customer's premises resulting from the existence of the Company's facilities, or by the installation or removal thereof, unless such defacement or damage is the result of the negligence of the Company, or its employees.

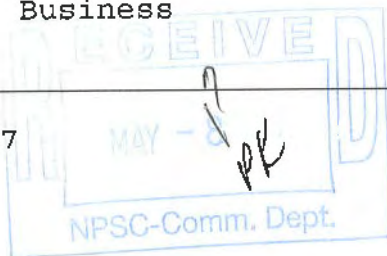
2.7.6 Service Interruption

A. In the event of a service interruption, restoration of service, to the extent practical, will be made in the following sequence:

1. Emergency services to: Medical, Fire, Law Enforcement, Highway Maintenance, Civil Defense and other utilities.
2. Business

Issued: May 7, 2007

Effective: May 17, 2007



SECTION 2. RULES AND REGULATIONS (cont'd)

2.7 Responsibilities of the Company (cont'd.)

2.7.6 Service Interruption (cont'd.)

A. Restoration sequence: (cont'd.)

3. Residence

4. Public Telephones

5. All other facilities not affecting main station service.

B. If necessary to maintain working Central Office Equipment in the event of an emergency, service will be disconnected in the reverse of the above restoral sequence.

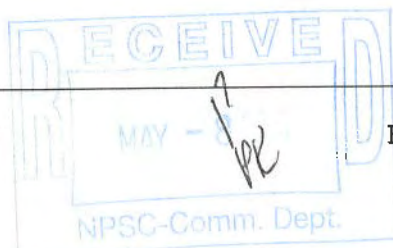
C. The Company does not guarantee uninterrupted service. In the event the customer's service is interrupted and service outages are properly reported by the customer and for which the customer is not at fault, nor negligent, an adjustment to the regular monthly service charge is allowed as follows:

1. No allowance is given for a service outage whose duration is less than twenty-four (24) hours after receipt of the outage notice from the customer.

2. In the event the customer's access line service is interrupted in excess of twenty-four (24) hours after being reported or found to be interrupted, the Company shall, upon request, refund the pro rata portion of the month's charge for the period of days during which such access line service was interrupted. Provided however, if access line service is interrupted as the result of widespread disaster, and other than by the negligence or willful act of the Company, no refund shall be required unless the access line service remains interrupted for a period in excess of seven (7) days. This refund may be accomplished by a credit on a subsequent bill for local exchange service.

Issued: May 7, 2007

Effective: May 17, 2007



SECTION 2. RULES AND REGULATIONS (cont'd)

2.7 Responsibilities of the Company (cont'd.)

2.7.6 Service Interruption (cont'd.)

D. Customers eligible for a refund shall notify the Company, specifying the outage period, date and time of restoration. The Company will, upon verification, make appropriate adjustments in its next regular billing. No other liability shall in any case attach to the Company due to interruptions of service.

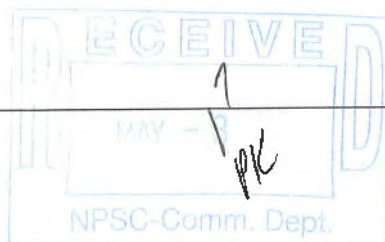
2.7.7 Limits of Company Liability

A. The Company will exercise all reasonable diligence to furnish and deliver regular and continuous service to the customer but will not be liable for damages caused by interruption, shortages, irregularities or failures due to accidents, interference by third parties or conditions beyond the reasonable control of the Company.

B. When, in the judgment of the Company, the continued provision of service becomes unsafe; or where Federal, State or local regulations place operational restriction(s) upon the Company because of unsafe or hazardous situations, or other unusual conditions including strikes or lockouts; service as provided for in this tariff may be temporarily suspended by the Company. In so doing, the Company shall endeavor to minimize such suspension. However, the Company assumes no liability for the inconvenience or damages suffered by the customer during such periods.

C. The Company reserves the right to temporarily suspend service when repair, modification or improvement to the system is necessary. If not precluded by emergency conditions, the Company will make a reasonable effort to give notice to the customer either through the use of public media or individual communication. Repairs or improvements will be completed expeditiously and so far as it is reasonably possible, the work will be performed at a time that will cause the least amount of inconvenience to the customer.

Issued: May 7, 2007



Effective: May 17, 2007



SECTION 2. RULES AND REGULATIONS (cont'd)

2.7 Responsibilities of the Company (cont'd.)

2.7.7 Limits of Company Liability (cont'd)

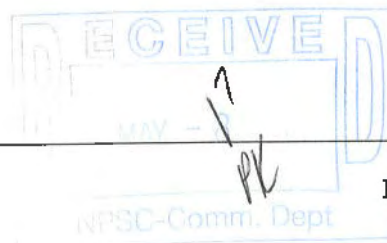
D. The customer's facilities and equipment shall conform to all applicable laws, regulations, or ordinances as may be effective and the conditions of this tariff. The Company does not express, imply or warrant the adequacy, safety or other characteristics of customer-owned or operated equipment by virtue of any inspection or rejection of facilities. The Company shall not be held liable in any way for customer-owned and maintained equipment which causes or may cause a hazardous, unsafe or dangerous condition, or threatens the health of others, even though such facilities were inspected by the Company.

2.8 Customer Complaints

A. Customer complaints against the Company shall be made first directly to the Company. The Company shall allow complaints to be accepted and processed in a simple manner and form. Every complaint shall be promptly investigated in a fair manner and the results reported to the complainant. If the report of the investigation is made orally, the Company shall provide the complainant, upon request, the report in writing. If the Company fails to resolve a complaint to the satisfaction of the complainant, the Company shall, upon request, inform the complainant of the availability of the Commission to review the Company's investigation and the Company shall provide the complainant with the address and telephone number of the Commission:

Complaints to:  
Toll Free: 1(800)526-0017

Nebraska Public Service Commission  
300 The Atrium, 1200 "N" Street  
Lincoln, Nebraska 68508  
Tel.: (402) 471-3101  
Fax: (402)471-0254  
TDD: (402)471-0213  
Website: [www.psc.state.ne.us](http://www.psc.state.ne.us)



SECTION 2. RULES AND REGULATIONS (cont'd)

2.8 Customer Complaints (cont'd)

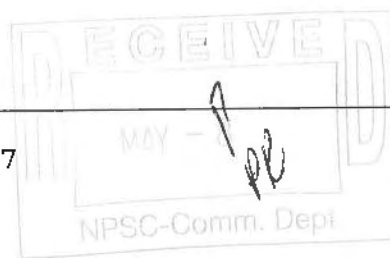
B. The Company shall refrain from suspending or terminating service for non-payment during the pendency of a complaint before the Company or the Commission, unless otherwise provided by the Commission; provided however, that as a condition of continued service during the pendency of such dispute, a customer shall pay the undisputed portions of any bill for service.

2.9 Special Services and Construction

A. All rates and charges set forth in this tariff are for the provision of service, equipment, and facilities in normal locations, and under normal working conditions as defined by the Company. When special installation, construction or modification of facilities, equipment, operations or services is required or when other unusual service is performed, additional charges may apply and will be developed as such conditions require. Special charges may arise when, at the request of the customer, the Company constructs or installs facilities in order to provide service, or undergoes significant changes in operation to provide the requested service, and one of the following conditions exist:

1. There is no general requirement for the facility or service other than that of the customer requesting the facility or service.
2. The facilities or service are of a type other than that which the Company would normally provide.
3. The Company must purchase, construct or otherwise incur greater expense to provide the requested facilities or service than it would otherwise deem necessary in order to fulfill the initial service requirement.
4. The Company is required to expedite service at a greater expense than that which it would otherwise incur.

Issued: May 7, 2007



Effective: May 17, 2007

SECTION 2. RULES AND REGULATIONS (cont'd)

2.9 Special Services and Construction (cont'd.)

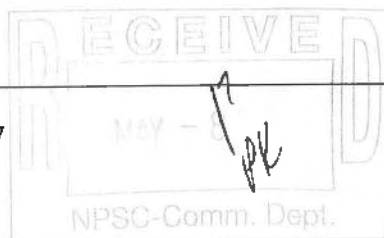
5. The Company constructs or provides temporary facilities or service for a period during which permanent facilities are under construction or not required. When the revenue to be derived from the service is not sufficient to warrant the Company assuming special construction or service cost or when costs are sufficient to unduly restrict the operating capital of the Company, the customer may be required to pay all or a part of such cost.

B. Special services and facilities, may be furnished pursuant to special contract for such period as may be agreed upon, provided such special service or facility or the use made thereof is not unlawful and does not interfere with the telephone service furnished by the Company.

C. In the event any such special service or facility or the use made thereof interferes with the furnishing of telephone service by the Company, the Company may terminate such contract and cease to furnish such special service or facility after thirty (30) days written notice to the customer.

D. Applicants who desire special services and constructions normally covered by the tariff may request an estimate of the cost, time to construct and probable monthly recurring charge for the provision of such services. The company will arrange for an inspection of the property and take whatever action necessary to develop the appropriate cost estimate as soon as possible. Special construction estimates shall take into account all pertinent information regarding the Company's plans for expansion and new construction, other service potentials, additional customers and related information.

Issued: May 7, 2007



Effective: May 17, 2007

SECTION 2. RULES AND REGULATIONS (cont'd)

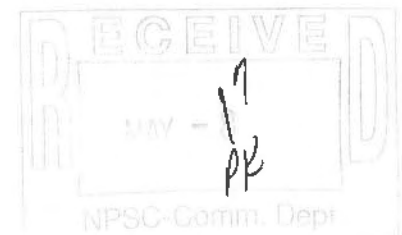
2.9 Special Services and Construction (cont'd.)

E. Upon completion of the estimate and approval by the company, the applicants may, at their option, do any of the following:

1. Contract with the Company to construct the required facilities in accordance with terms and conditions to which both parties mutually agree. Such contract shall not be valid, nor binding on either party until approved by the telephone company.

2. Undertake to construct their own facilities and interconnect with the Company at a point of interconnection acceptable to both parties and in accordance with the rules and regulation governing customer owned and maintained equipment (COAM) contained elsewhere in this tariff.

3. Notify the Company that the application is being withdrawn and terminate further proceedings without incurring any liability or obligation.



SECTION 3. SERVICES AND APPLICATION OF RATES AND CHARGES

3.1 Local Exchange and Extended Area Service

3.1.1 Description of Local Exchange Service

Local exchange service is available to the general public. In addition to providing for communication between stations within an exchange area, local exchange service is used to establish and maintain connection between an exchange station and other facilities in connection with interexchange service or extended area service calls.

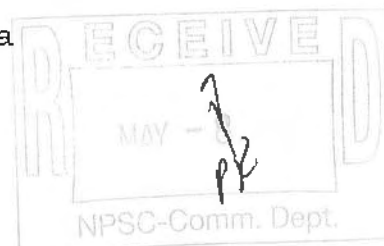
3.1.2 Description of Extended Area Service

A. Extended Area Service (EAS) is interexchange telephone service that is offered in conjunction with Local Exchange Service. Where EAS is offered between two or more exchanges, a customer in one exchange is able to place a call to the other exchange or exchanges with which EAS is offered without being assessed a long distance toll charge. If, however, the customer elects to place the call through a long distance operator or by direct dialing the call using long distance calling procedures, the call will be classified as a toll call and the customer that placed the call, or the customer that accepted charges for the call, will be billed the applicable toll charges for the call.

B. EAS is not designed for continuous uninterrupted service by a single customer. If a customer is using access line service for EAS on a continuous basis, the customer will be requested by the Company to order leased cable pairs under Section 3.12 of this tariff.

C. In an exchange where EAS is available, it is provided to all customers within the exchange. EAS Service is available in the following exchanges:

<u>Exchange</u>	<u>EAS to Exchange Service Area Of</u>
South Sioux City	Sioux City, Iowa Dakota City Homer



SECTION 3 SERVICES AND APPLICATION OF RATES AND CHARGES  
(cont'd.)

3.1 Local Exchange and Extended Area Service (cont'd.)

3.1.3 Application of Rates

A. Rates for local exchange service are applied per access line ordered by the customer. Access line rates may vary depending upon the exchange area for which the customer requests service. The access line rate for local exchange service entitles the customer to calls to all local stations connected to a central office of the same exchange and, if EAS is available, to all local stations served by central offices of the extended area service exchanges.

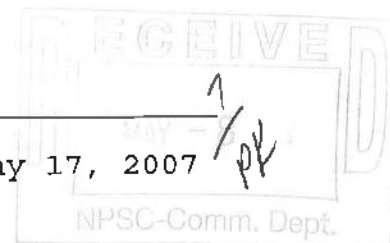
B. Access line rates include an EAS Adder charge. The EAS Adder will be applied to all access lines within the exchange.

C. Business and Residence Access Lines are available from the Company. Business Access Line Rates will apply at the following locations:

1. In offices, stores, factories, mines, and all other places of a strictly business nature.
2. In boarding houses, except as noted in Section 3.1.3. D.2. In offices of hotels, halls, and offices of apartment buildings; quarters occupied by clubs or lodges; public, private or parochial school or colleges, hospitals, libraries and other similar institutions.
3. At residence locations where the customer has no regular business telephone and when Directory Advertising or other forms of business advertising are used in association with such locations or numbers.
4. At residence locations, when an extension station or extension bell is located in a shop, office, or other place of business.
5. In any location where the listing of service at that location indicates a business, trade or profession, except as specified below.

Issued: May 7, 2007

Effective: May 17, 2007



SECTION 3 SERVICES AND APPLICATION OF RATES AND CHARGES  
(cont'd.)

3.1 Local Exchange and Extended Area Service (cont'd.)

3.1.3 Application of Rates (cont'd.)

C. . . . Business Access Line Rates will apply at the following locations: (cont'd.)

6. At residence locations where the customer has no regular business phone and his/her principal income is derived from public sale of goods or services (as in the case of distributors of household products or carpenters who contract their services).

D. Residence Access Line Rates apply only at the following locations:

1. In a location used exclusively as a private residence except as provided in 3.1.3.C.

2. In private apartments of hotels, rooming houses, or boarding houses where service is confined to the customer's use, and elsewhere in rooming and boarding houses which are not advertised as a place of business or which have less than five rooms for roomers or which furnish meals to less than ten boarders, provided business listings are not furnished.

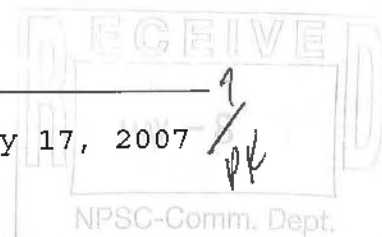
3. In the place of residence of a clergyman or nurse, and in the place or residence of a physician, surgeon, or other medical practitioner, dentist or veterinarian, provided the customer does not maintain an office in the residence.

E. A Service Connection Charge will apply to all customer orders for Local Exchange Service access lines from the Company.

F. From time to time, the Company may offer special promotions waiving the monthly rates or installation charges for certain features or services.

Issued: May 7, 2007

Effective: May 17, 2007



SECTION 3 SERVICES AND APPLICATION OF RATES AND CHARGES  
(cont'd.)

3.2 Custom Calling and Advanced Calling Features

3.2.1 General

Certain optional features, called Custom Calling Features and Advanced Calling Features, are available to customers as enhancements to Local Exchange Service. The available features are described in Section 4 of this tariff.

3.2.2 Application of Rates

A. Custom Calling and Advanced Calling Features are charged at monthly rates per access line. Custom Calling and Advanced Calling Feature charges are in addition to monthly charges for Access Line Rates.

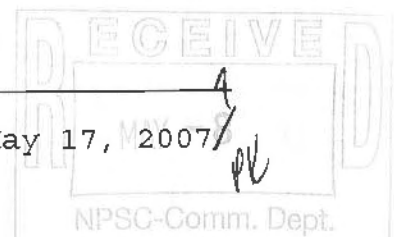
B. A combination of certain Custom Calling and Advanced Calling Features are offered in a choice of packages, for a single monthly rate.

C. No Service Connection Charges apply for ordering any Custom Calling Features, Advanced Calling Features or package of features.

D. From time to time, the Company may offer special promotions waiving the monthly rates for certain Custom Calling Features, Advanced Calling Features, or packages of features. In addition, the Company may, from time to time, offer special promotions waiving the monthly rates or installation charges, in conjunction with other services.

Issued: May 7, 2007

Effective: May 17, 2007





SECTION 3 SERVICES AND APPLICATION OF RATES AND CHARGES  
(cont'd.)

3.3 Line Extensions

3.3.1 Line Extensions to Temporary Locations

Service may be furnished to a premises of a temporary nature which may not remain in a fixed location for any considerable length of time, such as a trailer house. If the Company determines that service may not be in place for a sufficient amount of time to recover its cost, then the customer may be required to pay the entire cost of the new construction necessary to establish service.

3.3.2 Line Extensions to Permanent Locations

Residence Service: Under normal conditions, the Company will extend its lines to reach applicants within its exchange areas, without charge, if the premises is of a permanent nature and provided the applicant is within five miles of existing facilities. Should multiple applicants desire service at one location, the Company will extend its facilities five miles for each applicant.

Business Service: ICB

3.3.3 Provision of Private Right-of-Way

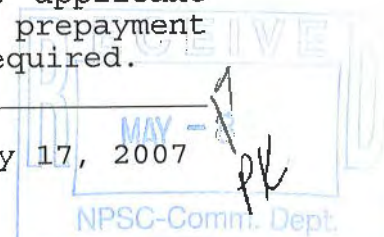
Where required by the conditions, applicants for line extensions shall provide, without expense to the Company, private right-of-way parallel to the public highway; such right-of-way shall be free from tree interference and shall be otherwise suitable.

3.3.4 Other Regulations

A. The construction charges assessed an applicant or applicants shall be paid in advance.

B. Payments for construction of line extensions are not refundable, except at the discretion of the Company, and no credit will be allowed for future installation on line extensions constructed under these regulations.

C. If an applicant requests service and new facilities must be constructed, but the applicant does not have a domicile at the location, prepayment of all new construction charges will be required.



SECTION 3 SERVICES AND APPLICATION OF RATES AND CHARGES  
(cont'd.)

3.3 Line Extensions (cont'd.)

3.3.4 Other Regulations (cont'd.)

D. The Company is in no way responsible for any claims by housing developers, housing contractors, real estate salespersons, or others in regard to what type of service will be provided or when such service will be provided.

3.3.5 Application of Rates

A. If the requirements of an applicant or group of applicants exceeds the provisions listed in 3.3.2, construction charges in excess of the allowances described in 3.3.2 will apply. The construction charges for line extensions will be apportioned equally among all applicants of a group.

B. Where construction charges for line extensions are applicable, the Excess Construction Charge shall be applied per one-tenth (1/10th) of a mile or any fraction thereof.

C. The Company may, at its discretion, refund the construction charges to the customer over a five-year period, so long as the customer remains on the premises. If the customer relocates prior to five years, then the balance of the construction charges plus any extraordinary charges for permits, insurance, easements, unusual terrain or materials will remain with the Company.

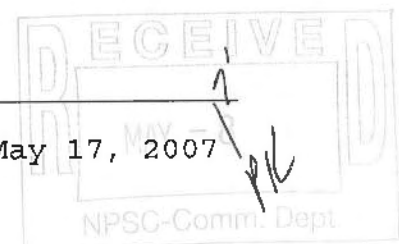
3.4 Directory Assistance Service

3.4.1 General

Directory Assistance Service, as made available by the Company through this tariff, provides, upon customer initiated request from this Company's territory, published and non-listed telephone numbers within the same area code or Number Plan Area (NPA) from which the request is being initiated, i.e. within the 402 area.

Issued: May 7, 2007

Effective: May 17, 2007



SECTION 3 SERVICES AND APPLICATION OF RATES AND CHARGES  
(cont'd.)

3.4 Directory Assistance Service (cont'd.)

3.4.2 Application of Rates

A. The Directory Assistance Charges specified in this tariff apply when a customer initiates a call to Directory Assistance from the Company's serving territory and requests a telephone number within Nebraska and within the same area code or Number Plan Area (NPA) from which the request is being made.

B. Each month the customer will be allowed to place two calls to Directory Assistance at no charge. Beyond that level, Directory Assistance Charges shall be billed to the customer on a per call basis.

C. Directory Assistance Charges are not applicable to:

1. Calls placed from Semi-Public Telephones.
2. Calls placed from hotels and motels.
3. Calls from hospitals that have, as their principal undertaking, the medical and surgical care of the sick and disabled and which provide telephones in the majority of the patient rooms.

Issued: May 7, 2007

Effective: May 17, 2007



SECTION 3 SERVICES AND APPLICATION OF RATES AND CHARGES  
(cont'd.)

3.4 Directory Assistance Service (cont'd.)

3.4.2 Application of Rates (cont'd.)

C. Directory Assistance Charges are not applicable to: (cont'd.)

4. Calls placed from residence telephones where a member of the customer's household has been certified by a qualified authority as unable to use a directory or from the business telephone of a certified customer where other assistance is not available. A qualified authority is defined as including doctors of medicine, ophthalmologists, optometrists, registered nurses, therapists, professional staffs of hospitals, institutions and public welfare agencies. Certification of physical disability sufficiently severe to prevent reading or using conventional reading materials may also be made by professional librarians or by any person whose competence in this area is acceptable to the Librarian of Congress of the United States. This exemption is limited to one-hundred (100) free calls a month. Any customer making more than 100 calls a month will be billed at the regular Directory Assistance charge. The Directory Assistance provided under this exemption is to be used for personal use only and may not be resold.

5. Calls placed to Directory Assistance by an operator in connection with operator-handled local and long distance calls.

3.5 Directory Listing Service

3.5.1 General

A. The regulations for directory listings, as provided in this section of the tariff, apply only to the information records and the alphabetical directory or that section of the directory containing the regular alphabetical list of names of customers.

Issued: May 7, 2007

Effective: May 17, 2007



SECTION 3 SERVICES AND APPLICATION OF RATES AND CHARGES  
(cont'd.)

3.5 Directory Listing Service (cont'd.)

3.5.1 General (cont'd.)

B. The alphabetical list of names of customers is designed solely for the information of calling parties. Special arrangements of names are not permitted, nor is any form of listing permitted which does not facilitate directory service or is otherwise objectionable or unnecessary for purposes of identification.

C. The Company reserves the right to limit the amount of space that a listing will occupy in the directory by use of abbreviations when, in its judgment, the clearness of the listing or the identification of the subscriber is not thereby impaired.

3.5.2 Primary Listing

A. Each subscriber is entitled to one free directory listing, termed the Primary Listing.

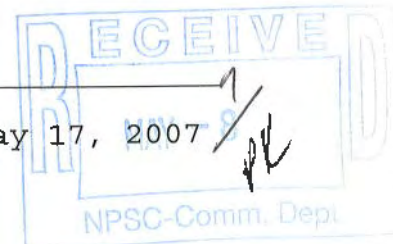
B. A Primary Listing will be provided for each separate service ordered by the customer. When two or more lines or PBX trunks are consecutively operated, the first number of the groups is considered the primary listing. Additional stations will not be entitled to extra listings without charge.

C. The names listed in Primary Listings shall be limited to one of the following:

1. The individual name of the customer.
2. The individual name of a member of the customer's family.
3. The names of two members of a customer's family (i.e. Smith, John & Jane).
4. The name under which the customer or joint user is actually doing business, as evidenced by signs on the premises, by letterheads, and by the name under which a bank account is maintained.

Issued: May 7, 2007

Effective: May 17, 2007



SECTION 3 SERVICES AND APPLICATION OF RATES AND CHARGES  
(cont'd.)

3.5 Directory Listing Service (cont'd.)

3.5.2 Primary Listing (cont'd.)

C. The names listed in Primary Listings shall be limited to one of the following: (cont'd.)

5. The name under which a business is actually being conducted by someone other than the customer and which the customer or joint user is authorized by such other to use.

6. The names of departments when such listings are deemed necessary from a public reference viewpoint.

D. Whenever any question arises as to the right of a customer to either list the name of a business which he claims he is authorized to represent or to use a listing which includes the trade name of another, the Company shall require the customer to secure from the owner of such name, written authorization, addressed to the Company, to accept for insertion or continue to use such name or listing. The Company may refuse to accept or may delete such listing if such written authorization is withdrawn by such owner in writing to the Company.

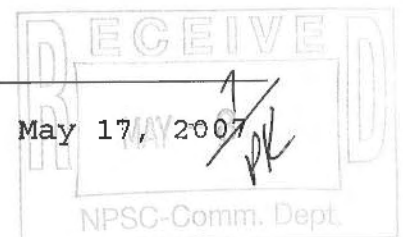
3.5.3 Non-Published Telephone Numbers

A. Non-Published Numbers will be provided to customers who request that the Primary Listing be omitted from the directory and from the information records, i.e. their name and address would not be available from Directory Assistance.

B. The omission of a Primary Listing from the directory does not entitle the customer to a credit to the customer's Local Exchange Service bill, nor does it entitle the customer to an Extra Listing without charge in connection with other services for which the customer may be subscribing.

Issued: May 7, 2007

Effective: May 17, 2007



SECTION 3 SERVICES AND APPLICATION OF RATES AND CHARGES  
(cont'd.)

3.5 Directory Listing Service (cont'd.)

3.5.4 Extra Listings

Extra Listings are available to the customer for an additional monthly charge. An Extra Listing Charge will apply to any of the following types of listings:

A. Regular Extra Listings

1. Regular Extra Listings for business customers may be the names of partners or members of the firm, if the customer is a partnership or firm; the names of officers or employees of the corporation, if the customer is a corporation; and for any business establishment, the names of associates or employees of the customer. No other class of listing, such as service, agency, commodity, etc., will be accepted.

2. Regular Extra Listings for residential customers may be the names of members of the customer's immediate family.

3. Ordinarily, all Regular Extra Listings must be of the same address and telephone number as the Primary Listing, except as provided below for Alternate Call Number Listings. However, when, in the opinion of the Company it appears necessary as an aid to the use of the directory and provided satisfactory service can be furnished, a listing may be permitted under the address of PBX station, or additional stations, installed on premises of the customer, but at an address different from that of the switchboard, or main station, using the telephone number of the primary listing.

B. Duplicate Listings, i.e., listings of nick-names, abbreviated names, names which are commonly spelled in more than one way, and rearrangements of names are permitted when, in the opinion of the company, they are necessary for the proper identification of the customer, and are not desired to secure a preferential position in the directory or for advertising purposes.

C. Cross Reference Listings are permitted when their use will facilitate the handling of telephone calls.

Issued: May 7, 2007

Effective: May 17, 2007

RECEIVED  
NPSC-Comm. Dept.

SECTION 3 SERVICES AND APPLICATION OF RATES AND CHARGES  
(cont'd.)

3.5 Directory Listing Service (cont'd.)

3.5.4 Extra Listings (cont'd.)

D. Alternate Call Number Listing

1. Listing of an alternate telephone number, other than those covered below under "Office Hour Listings", to be called in case no answer is received, is permitted for customers to all classes of service.

2. The alternate number may be that of a service not under contract with the customer in connection with whose name it appears. In such a case, the consent of the customer to the alternately listed service must be obtained before the alternate listing is furnished.

E. Office Hour Listings are available to customers who desire that their office hours appear in connection with their listing. A phrase directing the method of calling when a PBX operator is not on duty may also be listed in the directory.

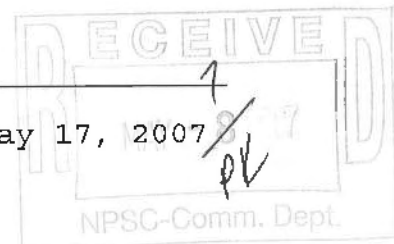
F. Temporary Tenant Listings: Residence customers who lease their premises for a period of less than one year and who request the Company to render service to their tenant without a change in their contract with the Company may arrange for the listing of such tenant, provided the customer and the tenant do not occupy the premises at the same time.

3.5.5 Foreign Exchange Listings

Foreign Exchange Listings are listings of customers located in an exchange other than the exchange in which the listed service is furnished.

Issued: May 7, 2007

Effective: May 17, 2007





SECTION 3 SERVICES AND APPLICATION OF RATES AND CHARGES  
(cont'd.)

3.5 Directory Listing Service (cont'd.)

3.5.6 Application of Rates

A. There is no charge for Primary Listings.

B. Charges for Non-Published Numbers, Extra Listings and Foreign Exchange Listings will be applied on a monthly basis. Multi-line customers desiring to have only their main billed telephone number listed in the directory will not be charged the monthly charges for Non-Published Numbers for the telephone numbers behind the main billed telephone number.

C. When Directory Listing Services are requested with the original order for Local Exchange Service, additional Service Order Charges will not apply. When any Directory Listing Service is ordered or changed after Local Exchange Service is initially ordered, a Name Change Charge will apply.

D. Except for Alternate Call Number and Office Hour Listings, Extra Listing charges will begin from the time the listing is posted on the information records. Information records are posted at the time application for the listing is made, or at the date of issue of the directory, as the customer may desire. Charges for listings of alternate call numbers and office hours become effective as of the date of the issue of directory.

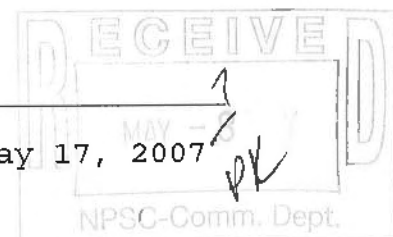
3.6 Miscellaneous Services

3.6.1 Telephone Number Change

If a customer desires that his or her telephone number be changed, regardless of whether it is published, unlisted, or unpublished, a Service Ordering Charge will apply.

Issued: May 7, 2007

Effective: May 17, 2007



SECTION 3 SERVICES AND APPLICATION OF RATES AND CHARGES  
(cont'd.)

3.6 Miscellaneous Services (cont'd.)

3.6.2 Blocking of Pay-Per-Call Services

The Company shall, where technically feasible, and only upon request of the subscriber, on an individual numbering plan (NPA) basis or NXX basis, provide blocking of the following two options: (1) all 900 NPA, 960 and 976 NXX numbers; (2) all 960 and 976 NXX numbers. Such blocking shall be provided without interruption of other services. Initial blocking requests shall be offered at no charge to the customer. For all subsequent blocking requests, a Service Connection Charge will apply for each request. All requests by the customer to remove blocking must be submitted to the Company in writing.

3.6.3 Presubscription

A. Presubscription is the process by which end user customers may select and designate to the Company an interexchange carrier to place, without any special codes, their interLATA and intraLATA calls.

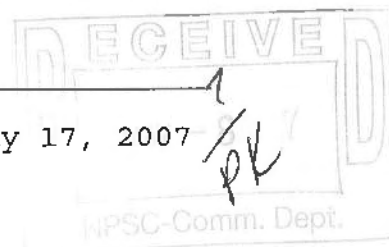
B. An end user may select a primary interexchange carrier for all of its lines, or it may indicate a different interexchange carrier for each of its lines. Only one interLATA and intraLATA carrier may be selected for each line terminating in the same hunt group.

C. After the end user's initial selection of an interLATA and intraLATA carrier or the designation that they do not want to presubscribe to any interexchange carrier, the end user will be charged for any change in selection. It is in addition to the interstate presubscription charge.

D. In the event the end user is incorrectly presubscribed, due to misassignment on the part of the Company, no charge shall apply.

Issued: May 7, 2007

Effective: May 17, 2007



SECTION 3 SERVICES AND APPLICATION OF RATES AND CHARGES  
(cont'd.)

3.6 Miscellaneous Services (cont'd.)

3.6.3 Presubscription (cont'd.)

E. In the event an end user is incorrectly presubscribed due to misassignment on the part of the interexchange carrier, and the interexchange carrier is unable to document such an assignment, the Company will apply the charge to the responsible interexchange carrier and assign the end user to an interexchange carrier of the end user's choice.

3.6.4 Regulatory Recovery Fee (N)

A. The Regulatory Recovery Fee is a fixed monthly recurring charge that is applied to all access lines. This fee is used to offset increased company expense caused by a regulatory change. Specifically, the charge will recover the costs related to recent increases in our costs of gaining access to other networks and decreases to the access rates we can collect from long distance carriers. This fee is not a tax or charge imposed by a government entity.

*\$215*  
*Late increase notice*  
*to cust.*  
*Bill insert: will send me*  
*a copy. 2/6/09*  
*pa \$215.*

RECEIVED  
FEB - 2 2009  
NPSO-Comm. Dept.

SECTION 4. DESCRIPTIONS OF CUSTOM CALLING AND ADVANCED CALLING FEATURES

4.1 Custom Calling Features

These optional features offer the customer greater convenience in the use of their telephones. Custom Calling Features offered by the Company include the following:

Call Forwarding allows the customer to temporarily forward incoming calls from the customer's telephone number to another number of the customer's choice. Call Forwarding can only be used to forward one call per line at a time. The use of Call Forwarding and existing EAS routes to provide toll-free calling between exchanges that do not otherwise have EAS is explicitly prohibited.

Call Waiting provides a short tone signal indicating that another person is trying to call the customer when the customer is using the phone. This feature allows the customer to put one call on hold while handling the second call, or to alternate between the two calls. Call Waiting may be deactivated on a per-call basis by dialing a deactivation code on the telephone prior to initiating a call. Call Waiting is automatically reactivated once that call is terminated.

Distinctive Ringing provides the customer with up to three telephone numbers that each have a distinctive ring on incoming calls, using one individual access line.

Three-Way Calling allows the customer to talk to two different people at the same time, to add a second person to a call, or to put one call on hold and make a second call.



SECTION 4. DESCRIPTIONS OF CUSTOM CALLING AND ADVANCED CALLING FEATURES (cont'd.)

4.2 Advanced Calling Features

Advanced Calling Features allow the customer to efficiently manage communications over their local telephone line. Advanced Calling Features offered by the Company include the following:

Block Caller ID prevents the customer's telephone number from being released on outbound calls and is available on a per-call basis to all customers at no charge in exchanges where Caller ID is available. Customers can activate Block Caller ID by dialing an activation code before initiating each call. The Company shall, where technically feasible and only upon the request of the customer, provide blocking of the Caller ID feature on an ongoing, per-line basis. The customer will be charged a monthly fee for per-line Block Caller ID. Per-line Block Caller ID will be provided to all customers with Non-Published Directory Listings at no charge. A customer with Non-Published Directory Listings who wants his name and number delivered to a display unit may dial a code to unblock his calling number information. Customers with Non-Listed Directory Listings who want per-line Block Caller ID will be charged the monthly fee for this service.

Call Forwarding Busy Line allows a customer to have incoming calls forwarded to another predetermined number if the called number is busy.

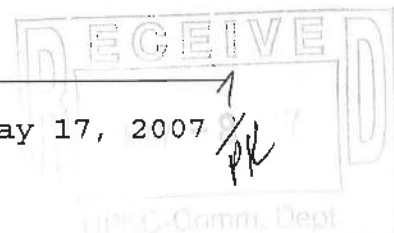
Call Trace allows the customer to automatically initiate a trace of the last incoming call. This feature is activated by dialing a special code to have the calling party's phone number and time of call printed at a predetermined location. The customer will contact the Company or law enforcement agency to determine further action. The calling party number will not be provided directly to the customer.

Caller ID allows the customer to see the calling number before answering an incoming call. This feature requires the use of a telephone or an add-on unit that is equipped with a display which will show the telephone number of the incoming call.

Call Waiting/Caller ID enables the Caller ID customer who also subscribes to Call Waiting to identify an incoming caller when already on the phone by displaying the call information on the Caller ID display unit. No additional monthly charges apply to this service.

Issued: May 7, 2007

Effective: May 17, 2007



SECTION 4. DESCRIPTIONS OF CUSTOM CALLING AND ADVANCED CALLING  
FEATURES (cont'd.)

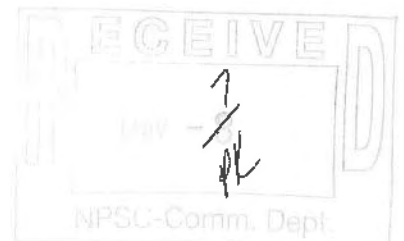
4.2 Advanced Calling Features (cont'd.)

Selective Call Rejection allows the customer to reject up to 31 telephone numbers which are stored on a "list." If this feature is activated, callers whose numbers are on the "list" will hear an announcement indicating that the caller is not accepting calls at this time. Telephone numbers which are not on the "list" will ring through as usual.

Simultaneous Ring allows the customer to program up to four (4) lines to ring when the pilot designated number is called.

Speed Calling allows a customer to place calls to other telephone numbers by dialing a one or two digit code rather than a complete telephone number. Customers may subscribe to either the eight (8) code capacity or the thirty (30) code capacity.

Toll Blocking allows the customer to block 0+ and 1+ outgoing long distance calls.



SECTION 5. RATE LIST

5.1 Local Exchange and Extended Area Service

5.1.1	<u>Business Access Lines</u>	<u>EAS Adder</u>	<u>Access Line Rates</u>
	South Sioux City	\$3.00	* \$25.00/line/month

5.1.2	<u>Residence Access Lines</u>	<u>EAS Adder</u>	<u>Access Line Rates</u>
	South Sioux City	\$1.50	* \$10.00/line/month

5.2 Trunks \$25.00/trunk/month



SECTION 5. RATE LIST (cont'd.)

5.3 Custom Calling and Advanced Calling Features

Monthly Charges/Line

Custom Calling Features:

Call Forwarding	\$ 2.00
Call Waiting (includes Activation/Deactivation)	\$ 3.00
Distinctive Ringing	\$ 3.00
Three-Way Calling	\$ 2.00

Advanced Calling Features:

Block Caller ID	
Per-Call Basis	no charge
Per-Line Basis	\$ 2.00
Call Forwarding Busy Line	\$ 2.50
Call Trace	\$ 5.00
Caller ID	\$ 4.75
Call Waiting/Caller ID	\$ 7.75
Selective Call Rejection	\$ 2.00
Simultaneous Ring	\$ 4.00
Speed Calling	
8 number	\$ 2.00
30 number	\$ 3.00
Toll Blocking	\$ 2.00

Packages: ICB





SECTION 5. RATE LIST (cont'd.)

5.4 Line Extensions

Excess Construction Charge

Residence:

Per one-tenth route mile or fraction thereof \$120.00

Business: ICB

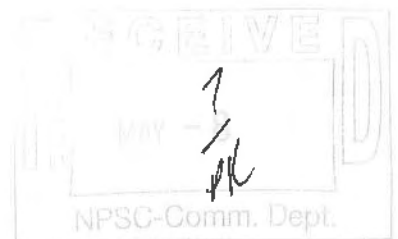
5.5 Directory Assistance Service  
(local and within 402 area code) \$ .95/call

5.6 Directory Listing Service

Primary Listing	No charge
Non-listed Telephone Number	\$ 2.00/month
Non-published Telephone Number	\$ 2.00/month
Extra Listings	\$ 2.00/month
Foreign Exchange Listings	\$ 2.00/month

5.7 Miscellaneous Services

5.7.1 Presubscribed Interexchange  
Carrier (PIC) Change  
Charge- Intrastate \$5.00/line



SECTION 5. RATE LIST (cont'd.)

5.8 Service Charges

5.8.1 Service Ordering Charges

Connection - Residence/Business	\$18.00
Moves and Changes - Residence/Business	\$15.00
Reconnect Fees (non-pay disconnect) - Residence/Business	\$25.00

5.8.2 Travel Charges

Residence	\$25.00
Business	\$35.00

5.8.3 Late Payment Charges

1.5% of unpaid balance

5.8.4 Insufficient Funds Check Charge \$15.00

