Lance J.M. Steinhart, P.C.

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Also Admitted in New York and Maryland

Telephone: (770) 232-9200

Facsimile: (770) 232-9208

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December 19, 2006

VIA E-DOCKET

Ms. Patty VanGerpen
Executive Director
South Dakota Public Utilities Commission
500 East Capitol Avenue
Pierre, SD 57501-5070
(605) 773-3201

Re: New Horizons Communications Corp.

Dear Ms. VanGerpen:

Enclosed please find New Horizons Communications Corp.'s Application for Registration of a Telecommunications Company.

The application fee of \$250.00 is being sent directly to the commission under separate cover.

If you have any questions or if I may provide you with any additional information, please do not hesitate to contact me.

Respectfully submitted,

Lance J.M. Steinhart

Attorney for New Horizons Communications Corp.

Enclosures

cc: Glen Nelson

APPLICATION FOR REGISTRATION OF NEW HORIZONS COMMUNICATIONS CORP. FILED WITH THE SOUTH DAKOTA PUBLIC UTILITIES COMMISSION

IN THE MATTER OF THE)	
APPLICATION OF)	
NEW HORIZONS COMMUNICATIONS CORP.)	
FOR AN ORDER) Docket No.	TC
AUTHORIZING THE REGISTRATION)	
OF APPLICANT AS A)	
TELECOMMUNICATIONS COMPANY)	

APPLICATION

Application is hereby made to the South Dakota Public
Utilities Commission for an Order authorizing New Horizons
Communications Corp. ("Applicant") to register as a
telecommunications company within the State of South Dakota. The
following information is furnished in support thereof:

1. Name, Address and Telephone Number of Applicant:

New Horizons Communications Corp.
335 Bear Hill Road
Waltham, Massachusetts 02451
Telephone: (781) 290-4600
Toll-Free Customer Service: (800) 520-5812

2. The name under which the Applicant will provide these services if different than in 1. above:

New Horizons Communications Corp.

3. Applicant's corporate information:

Applicant was organized in the State of Delaware on October 8, 2002. A copy of the Applicant's Articles of Incorporation is attached hereto as Exhibit A. A copy of Applicant's Certificate of Authority to transact business as a foreign corporation in the State of South Dakota is attached hereto as Exhibit B, along with a copy of Applicant's sales tax license.

The Applicant has no principal office in South Dakota. The name and address of the Applicant's registered agent is:

TCS Corporate Services, Inc.

C/O Marilyn Person

819 West Third

Pierre, South Dakota 57501

The names and address of each corporation, association, partnership, cooperative, or individual holding a 20% or greater ownership or management interest in the Applicant corporation and the amount and character of the ownership or management interest are as follows:

Name and Address Shares Owned Percentage of all Shares

Issued and Outstanding and Voting Control

Robert Fabbricatore 100 100%

All of the above can be reached through the company as set forth in Section 1 above.

Partnership Information:

Not Applicable.

5. Description of Services Applicant intends to offer:

Applicant is a reseller that intends to offer interexchange services, including 1+ and 101XXXX outbound dialing, 800/888 toll-free inbound dialing, directory assistance, data services and postpaid calling card service. The Applicant will not offer prepaid calling card services.

6. Means by which the Applicant intends to provide services:

Applicant does not own or maintain any transmission facilities or switching equipment in the State of South Dakota. The Applicant will provide services through Global Crossing, its underlying carriers. As a reseller, Applicant has no points of presence in the State of South Dakota, thus Applicant neither owns, leases, nor operates any switching, transmission, or other physical facilities in the State of South Dakota, and no such facilities will be used by Applicant in providing service in the State of South Dakota. Rather, Applicant will be engaged in reselling services provided by facilities-based carriers within the State of South Dakota.

Geographic Areas in which services will be offered:

Applicant intends to provide services on a statewide basis.

9. Applicant's complaints and regulatory matters contact and how Applicant handles customer billings and customer service matters.

All inquiries regarding regulatory matters should be addressed to:

Glen Nelson, VP Marketing and Business Development 335 Bear Hill Road

Waltham, Massachusetts 02451 Telephone: (781) 290-4600 Facsimile: (781) 290-4660 E-Mail: info@nhcgrp.com

All inquiries regarding complaints should be addressed to:

Shira Musher, Director, Revenue Assurance 335 Bear Hill Road

Waltham, Massachusetts 02451

Telephone: (781) 290-4600; (800) 520-5812 (toll-free)

Facsimile: (781) 290-4660 E-Mail: smusher@nhcgrp.com

The Applicant's customers will be direct billed utilizing "real-time" completed call detail information from Applicant's underlying carriers. Applicant's toll-free number will be on all invoices and the Applicant will provide customer service inhouse.

10. Regulatory Status:

Applicant is currently in the process of obtaining authorizations to provide long distance throughout the United States. Applicant is currently authorized to provide service pursuant to certification, registration, notification or on an unregulated basis in California, Colorado, Florida, Illinois, Iowa Kentucky, Maine, Massachusetts, Michigan, New Hampshire, New Jersey, New York, North Carolina, Ohio, Oregon, Pennsylvania, Rhode Island and Vermont.

The Applicant is in good standing with the appropriate regulatory agency in the states where it is registered or certified. The Applicant has never been denied registration or certification nor withdrawn its request for registration or certification in any state.

8. Financial Qualifications:

Applicant is financially qualified to provide intrastate interexchange telecommunications services within South Dakota. In particular, Applicant has adequate access to the capital necessary to fulfill any obligations it may undertake with respect to the provision of intrastate telecommunications services in the State of South Dakota. See Exhibit C, which is attached hereto, Applicant's Balance Sheet and Profit and Loss Statement as of June 30, 2006, which demonstrates that Applicant has the financial ability to provide the services that it proposes to offer. Applicant hereby respectfully requests a waiver of ARSD 20:10:24:02(8) to the extent is requires applicant to file a cash flow statement.

Furthermore, since the Applicant will not require advance payments, deposits or prepayments of any kind, including prepaid calling cards, the Applicant will not be filing a surety bond.

11. Description of Marketing

Applicant intends to market its services primarily to residential customers and to small to mid-sized businesses. All sales personnel will have telecommunications service experience. Applicant will market through direct sales by employees and agents. Applicant does not intend to engage in multilevel marketing. Applicant's marketing materials are currently being developed and are not available at this time.

12. Cost Support:

Applicant intends to provide services at a price above its cost.

13. Federal Tax Identification Number:

14-1851429

14. The Number and Nature of Complaints filed against the Applicant with any state or federal regulatory commission regarding the unauthorized switching of a customer's telecommunications provider and the act of charging customers for services that have not been ordered:

None

15. Tariff

A copy of Applicant's proposed tariff is attached hereto as Exhibit E.

WHEREFORE, the undersigned Applicant requests that the South Dakota Public Utilities Commission enter an order granting this application.

DATED this Way of Deule , 2006.

New Horizons Communications Corp.

Lance J.M. Steinhart, Its Counsel

Lance J.M. Steinhart, PC

1720 Windward Concourse Suite 250

Alpharetta, Georgia 30005

(770) 232-9200 (Phone)

(770) 232-9208 (Facsimile)

lsteinhart@telecomcounsel.com (E-Mail)

State of Massachusetts

County of Middlesex

Glen Nelson, being first duly sworn, deposes and says that he/she is the VP Marketing and Business Development of New Horizons Communications Corp., the Applicant in the proceeding entitled above, that he/she has read the foregoing application and knows the contents thereof; that the same are true of his/her knowledge, except as to matters which are therein stated on information or belief, and to those matters he/she believes them to be true.

X / / / / Olen Nelson

VP Marketing and Business Development

X Subscribed and sworn to before this 22 h day of August, 2006.

Fred SUCON Notary Public

My Commission expires: Aug 03, 2012

LIST OF EXHIBITS

- A ARTICLES OF INCORPORATION
- B CERTIFICATE OF AUTHORITY & SALES TAX LICENSE
- C MARKETING MATERIAL
- D FINANCIAL INFORMATION
- E PROPOSED TARIFF

EXHIBIT A - ARTICLES OF INCORPORATION



PAGE 1

The First State

I, HARRIET SMITH WINDSOR, SECRETARY OF STATE OF THE STATE OF DELAWARE, DO HEREBY CERTIFY THE ATTACHED IS A TRUE AND CORRECT COPY OF THE CERTIFICATE OF INCORPORATION OF "NEW HORIZONS COMMUNICATIONS CORP.", FILED IN THIS OFFICE ON THE EIGHTH DAY OF OCTOBER, A.D. 2002, AT 11 O'CLOCK A.M.



Harriet Smith Windsor, Secretary of State

AUTHENTICATION: 3502689

DATE: 11-29-04

3577623 8100 040815724

STATE OF DELAWARE SECRETARY OF STATE DIVISION OF COMPORATIONS FILED 11:00 AM 10/08/2002 020623668 - 3577623

CERTIFICATE OF INCORPORATION OF NEW HORIZONS COMMUNICATIONS CORP.

The undersigned, being of legal age, in order to form a corporation under and pursuant to the laws of the State of Delaware, do hereby set forth as follows:

FIRST: The name of the corporation is NEW HORIZONS COMMUNICATIONS CORP.

SECOND: The address of the initial registered and principal office of this corporation in this state is c/o The Corporation Trust Center, 1209 Orange St., in the City of Wilmington, County of New Castle, State of Delaware 19801 and the name of the registered agent at said address is The Corporation Trust Company.

THIRD: The purpose of the corporation is to engage in any lawful act or activity for which corporations may be organized under the corporation laws of the State of Delaware.

FOURTH: The corporation shall be authorized to issue the following shares:

Class Number of Shares Par Value
Common 200 \$0.01

FIFTH: The name and address of the incorporator are as follows:

NAME ADDRESS

Robert J. Fabbricatore 124 Hopewell Point Rd.
Wolfeboro NH 03895

SIXTH: The following provisions are inserted for the management of the business and for the conduct of the affairs of the corporation, and for further definition, limitation and regulation of the powers of the corporation and of its directors and stockholders:

- (1) The number of directors of the corporation shall be such as from time to time shall be fixed by, or in the manner provided in the by-laws. Election of directors need not be by ballot unless the by-laws so provide.
- (2) The Board of Directors shall have power without the assent or vote of the stockholders:
 - (a) To make, alter, amend, change, add to or repeal the By-Laws of the corporation; to fix and vary the amount to be reserved for any proper purpose; to authorize and cause to be executed mortgages and liens upon all or any part of the property of the corporation; to determine the use and disposition of any surplus or net profits; and to fix the times for the declaration and payment of dividends.
 - (b) To determine from time to time whether, and to what times and places, and under what conditions the accounts and books of the corporation (other than the stock ledger) or any of them, shall be open to the inspection of the stockholders.
- (3) The directors in their discretion may submit any contract or act for approval or ratification at any annual meeting of the stockholders or at any meeting of the stockholders called

for the purpose of considering any such act or contract, and any contract or act that shall be approved or be ratified by the vote of the holders of a majority of the stock of the corporation which is represented in person or by proxy at such meeting and entitled to vote thereat (provided that a lawful quorum of stockholders be there represented in person or by proxy) shall be as valid and as binding upon the corporation and upon all the stockholders as though it had been approved or ratified by every stockholder of the corporation, whether or not the contract or act would otherwise be open to legal attack because of director's interest, or for any other reason.

a - - - 1

(4) In addition to the powers and authorities hereinbefore or by statute expressly conferred upon them, the directors are hereby empowered to exercise all such powers and do all such acts and things as may be exercised or done by the corporation; subject, nevertheless, to the provisions of the statutes of Delaware, of this certificate, and to any by-laws from time to time made by the stockholders, provided, however, that no by-laws so made shall invalidate any prior act of the directors which would have been valid if such by-law had not been made.

SEVENTH: No director shall be liable to the corporation or any of its stockholders for monetary damages for breach of fiduciary duty as a director, except with respect to (1) a breach of the director's duty of loyalty to the corporation or its stockholders, (2) acts or omissions not in good faith or which involve intentional misconduct or a knowing violation of law, (3) liability under Section 174 of the Delaware General Corporation Law or (4) a transaction from which the director derived an improper personal benefit, it being the intention of the foregoing provision to eliminate the liability of the corporation's directors to the corporation or its stockholders to the fullest extent permitted by Section 102(b)(7) of the Delaware General Corporation Law, as amended from time to time. The corporation shall indemnify to the fullest extent permitted by Sections 102(b)(7) and 145 of the Delaware General Corporation Law, as amended from time to time, each person that such Sections grant the corporation the power to indemnify.

Whenever a compromise or arrangement is proposed between this corporation EIGHTH: and its creditors or any class of them and/or between this corporation and its stockholders or any class of them, any court or equitable jurisdiction within the State of Delaware, may, on the application in a summary way of this corporation or of any creditor or stockholder thereof or on the application of any receiver or receivers appointed for this corporation under the provisions of Section 291 of Title 8 of the Delaware Code or on the application of trustees in dissolution or of any receiver or receivers appointed for this corporation under the provisions of Section 279 Title 8 of the Delaware Code order a meeting of the creditors or class of creditors, and/or of the stockholders or class of stockholders of this corporation, as the case may be, to be summoned in such manner as the said court directs. If a majority in number representing three-fourths (3/4) in value of the stockholders of this corporation, as the case may be, agree to any compromise or arrangement and to any reorganization of this corporation as consequence of such compromise or arrangement, the said compromise or arrangement and the said reorganization shall, if sanctioned by the court to which the said application has been made, be binding on all the creditors or class of creditors, and/or on all the stockholders or class of stockholders, of this corporation, as the case may be, and also on this corporation.

NINTH: The corporation reserves the right to amend, alter, change or repeal any provision contained in this certificate of incorporation in the manner now or hereafter prescribed by law, and all rights and powers conferred herein on stockholders, directors and officers are subject to this reserved power.

IN WITNESS WHEREOF, the undersigned hereby executes this document and affirms that the facts set forth herein are true under the penalties of perjury this 8th day of October, 2002.

/s/ Robert J. Fabbricatore
Robert J. Fabbricatore, Incorporator

EXHIBIT B - CERTIFICATE OF AUTHORITY & SALES TAX LICENSE

State of South Bakota



OFFICE OF THE SECRETARY OF STATE

Certificate of Authority

ORGANIZATIONAL ID #: FB031023

I, Chris Nelson, Secretary of State of the State of South Dakota, hereby certify that the Application for a Certificate of Authority of NEW HORIZONS COMMUNICATIONS CORP. (DE) to transact business in this state duly signed and verified pursuant to the provisions of the South Dakota Corporation Acts, have been received in this office and are found to conform to law.

ACCORDINGLY and by virtue of the authority vested in me by law, I hereby issue this Certificate of Authority and attach hereto a duplicate of the application to transact business in this state.



IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed the Great Seal of the State of South Dakota, at Pierre, the Capital, this October 4, 2006.

Chris Nelson Secretary of State

EXHIBIT C - MARKETING MATERIAL Not Available

EXHIBIT D - FINANCIAL INFORMATION

5:04 PM 10/05/06 Accrual Basis

NEW HORIZON COMMUNICATIONS CORP Balance Sheet

As of June 30, 2006

	Jun 30, 06
ASSETS Current Assets Checking/Savings BofA Lockbox BofA Operating BofA Payroll (ADP) BofA Savings (Letter Credit) Citizens - Lockbox Citizens - Operating Citizens - Payroll	195,392,73 -22,457,41 12,422.69 90,555.12 753.96 1,033.30 453.96
Total Checking/Savings	278,154.35
Accounts Receivable Accounts Receivable	1,577,816.67
Total Accounts Receivable	1,577,816.67
Total Current Assets Fixed Assets	1,855,971.02
Fixed Assets	143,109.14
Total Fixed Assets	143,109.14
Other Assets Deposits-Carrier	39,500.00
Total Other Assets	39,500.00
TOTAL ASSETS	2,038,580,16
LIABILITIES & EQUITY Liabilities Current Liabilities Accounts Payable Accounts Payable	1,573,415.96
Total Accounts Payable	1,573,415.96
Other Current Liabilities Carrier - Info Highway Payroll Liabilities Presidential (Credit Line) Sales & Use Tax Payable	5,571.76 275,599.67 599,237.30 178,846.14
Total Other Current Liabilities	1,059,254.87
Total Current Liabilities	2,632,670.83
Total Liabilities	2,632,670.83
Equity Opening Bal Equity Preferred Stock Retained Earnings Net Income Total Equity	-88,082.48 1,071,555.99 -1,642,955.78 65,391.60 -594,090.67
TOTAL LIABILITIES & EQUITY	
· · · · · · · · · · · · · · · · · · ·	2,038,580.16

5:04 PM

10/05/06

Accrual Basis

NEW HORIZON COMMUNICATIONS CORP Profit & Loss

January through June 2006

	Jan 06	Feb 06	Mar 06	Apr 06	May 06	Jun 06	TOTAL
Ordinary Income/Expense						The state of the s	· Williams
income							
CABS Billing	16,128.51	16,793.24	16.080.04	15,654,68	21,625,39	22,531,65	108,813,51
Income - Other	38.36	34.66	38.39	37.17	38.42	620.20	807.20
Sales - Agency (Commissions & Spiffs)	35.343.89	34,984,84	37.965.27	36.988.20	45,318,60	39.432.93	230.033.73
Sales - Allowances & Returns	-12,673,08	-7.446.00	-9.348.31	-9,613.87	-15,928.57	-16.547.05	-71.556.88
Sales - Bill (Customer)	789,279,24	785,814,88	868.393.33	873,956.46	918,518.60	926.579.54	5.162.542.05
Surcharge	8,427.22	8,430.24	10,093.61	9,498.61	9,983.77	10,228.21	56,661.66
Total Income	836,544.14	838,611.86	923,222.33	926,521.25	979,556.21	982,845.48	5,487,301.27
Cost of Goods Sold							
COGS Adjustment/Credit	-8.210.36	-40.123.97	-13.301.59	-3.315.60	-1.137.10	2 140 45	50 F20 07
Cost of Goods Sold (COGS)	518,899.75	556,316.67				-3,449.45	-69,538.07
Total COGS	510,689.39	516,192.70	554,978.57	574,567.40	618,343.68	623,124.77	3,446,230,84
Total 5555	510,009.39	516,192.70	541,676.98	571,251.80	617,206.58	619,675.32	3,376,692.77
Gross Profit	325,854.75	322,419.16	381,545.35	355,269.45	362,349.63	363,170.16	2,110,608.50
Expense							
Adjustments/Credits	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Communication Services	13,099.54	13.093.57	14.482.41	10,578.79	10.007.21	10,225.90	71,487,42
Equipment Rental	0.00	0.00	0.00	0.00	2.482.44	1.180.26	3.662.70
Florist	0.00	160.00	0.00	0.00	0.00	110.00	
Information Systems	24.373.72	24,336,80	26,670,15	26.206.72	26.991.32		270.00
Insurance	838.65	449.65	454.67	444.65		28,582.09	157,160.80
Licenses and Permits	534.60	5,950.00	6.726.00		454.66	202.53	2,844.81
Meetings	1,273.88	4,034,59	92.52	3,873.75	7,024.62	2,679.18	26,788.15
Miscellaneous	1,029.95	3,003.06		131.58	101.63	457.59	6,091.79
Payroll	232,014.94		0.00	41.05	1,150.00	220.46	5,444,52
Postage and Delivery	531.78	226,311.20	245,340.55	262,894.06	254,194.55	257,824.15	1,478,579.45
Printing and Reproduction		487.88	584.71	350.00	293.86	316.70	2,564.93
Professional Fees	31.50	638.30	113.47	133.57	51.10	51.10	1,019.04
Rent	722.42	344.33	1,185.93	5,722.46	1,430.55	1,754.80	11,160.49
	3,281.84	3,262.47	3,262.47	3,281.84	4,307.20	4,262,47	21,658.29
Repairs & Maintenance	129.67	154.94	119.01	205,70	627.39	663.78	1,900.49
Supplies	1,475.57	1,142.49	1,224.04	394.31	699.27	692.97	5,628.65
Taxes (Corpoarate)	526.57	882.35	31.10	23.34	21.42	20.48	1.505.26
Telephone	3,348.13	3,452.29	4,726.85	3,873.04	5,790.12	1,566,17	22,756.60
Travel & Ent	552.80	1,475.92	551.04	1,606,33	2,206.66	1,923.60	8,316,35
Utilities (Water Gas Electric Trash)	474.26	750.69	719.89	629.73	545.72	911.51	4,031,80
Web Maint	0.00	100.00	150.00	0.00	0.00	0.00	250.00
Total Expense	284,239.82	290,030.53	306,434.81	320,390.92	318,379.72	313,645.74	1,833,121.54
Net Ordinary Income	41,614.93	32,388,63	75,110.54	34,878.53	43,969.91	49,524.42	277,486,96
Other Income/Expense							,
Other Expense							
Amortization	669.52	669.52	669.52	669.52	200 00		
Bad Debt	0.00	0.00	0.00	0.00	669,52	669.52	4,017.12
Depreciation	1,111.21	1.146.50	1,146,50		0.00	2,709.75	2,709.75
Fees	15,203,64	13,453.96		1,220.94	1,240.94	1,332.02	7,198.11
Interest Expense	18,675.89	17,170.12	13,962.72 19,233.17	13,746.27 18,872.85	13,800.02	16,733.41	86,900.02
Total Other Expense	35,660.26	32,440.10	35,011.91	34,509.58	18,370.26 34,080.74	18,948.07 40,392.77	111,270.36 212,095.36
Net Other Income	-35,660,26	-32,440,10	-35,011.91				
et Income		MANAGEMENT CONTRACTOR OF THE PARTY OF THE PA		-34,509.58	-34,080.74	-40,392.77	-212,095.36
et moone	5,954.67	-51.47	40,098.63	368,95	9,889.17	9,131.65	65,391.60
							The state of the s

EXHIBIT E - PROPOSED TARIFF

TITLE SHEET

SOUTH DAKOTA TELECOMMUNICATIONS TARIFF

This tariff contains the descriptions, regulations, and rates applicable to the furnishing of service or facilities for Telecommunications Services furnished by New Horizons

Communications Corp. ("New Horizon"), with principal offices at 335 Bear Hill Road, Waltham, Massachusetts 02451. This tariff applies for services furnished within the State of South Dakota. This tariff is on file with the South Dakota Public Utilities

Commission, and copies may be inspected, during normal business hours, at the company's principal place of business.

RESERVED FOR FUTURE USE

SOUTH DAKOTA PUC TARIFF NO. 1

TELECOMMUNICATIONS SERVICES TARIFF

CHECK SHEET

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

SHEET		REVISION
1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 22 23 24 25 26 27 27 27 27 27 27 27 27 27 27 27 27 27		Original
27 28		Original
29 30 31		Original Original Original
32 * New	or	Original Revised Sheet

ISSUED: December 20, 2006 EFFECTIVE:

ISSUED BY: Glen Nelson, VP Marketing and Business Development 335 Bear Hill Road Waltham, Massachusetts 02451

SOUTH DAKOTA PUC TARIFF NO. 1

TELECOMMUNICATIONS SERVICES TARIFF

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	for Future Use	
	et	
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	rmat	
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2.4	Responsibilities of the Customer	
2.5	Cancellation or Interruption of Service	
2.6	Credit Allowance	. 17
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3.3	Customer Complaints and/or Billing Disputes. Level of Service	
3.4	Billing Entity Conditions	
3.5	Service Offerings	
	- Pates	

TARIFF FORMAT

- A. Sheet Numbering: Sheet numbers appear in the upper right corner of the page. Sheets are numbered sequentially. However, new sheets are occasionally added to the tariff. When a new sheet is added between sheets already in effect, a decimal is added. For example, a new sheet added between pages 11 and 12 would be page 11.1.
- B. Sheet Revision Numbers: Revision numbers also appear in the upper right corner of each sheet where applicable. These numbers are used to indicate the most current page version on file with the Commission. For example, 4th Revised Sheet 13 cancels 3rd Revised Sheet 13. Consult the Check Sheet for the sheets currently in effect.
- C. Paragraph Numbering Sequence: There are nine levels of paragraph coding. Each level of coding is subservient to its next higher level:

```
2.1
2.1.1
2.1.1.A
2.1.1.A.1
2.1.1.A.1.(a)
2.1.1.A.1.(a).I
2.1.1.A.1.(a).I.(i)
2.1.1.A.1.(a).I.(i)
```

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

SYMBOLS

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

- (C) to signify change in regulation
- (D) to signify a deletion
- (I) to signify a rate increase
- (L) to signify material relocated in the tariff
- (N) to signify a new rate or regulation
- (R) to signify a rate reduction
- (T) to signify a change in text, but no change in rate or regulation

SECTION 1 - TECHNICAL TERMS AND ABBREVIATIONS

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

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

<u>Commission</u> - Used throughout this tariff to mean the South Dakota Public Utilities Commission.

<u>Customer</u> - The person, firm, corporation or other legal entity which orders the services of the Company and is responsible for the payment of charges and for compliance with the Company's tariff regulations.

Company or New Horizon - Used throughout this tariff to mean New Horizons Communications Corp., a Delaware corporation.

<u>Dedicated Access</u> - The Customer gains entry to the Company's services by a direct path from the Customer's location to the Company's point of presence.

Holiday - New Year's Day, Independence Day, Labor Day, Thanksgiving Day and Christmas Day. Holidays shall be billed at the evening rate from 8 a.m. to 11 p.m. After 11 p.m., the lower night rate shall go into effect.

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Resp. Org - Responsible Organization or entity identified by a Toll-Free service Customer that manages and administers records in the toll free number database and management system.

<u>Switched Access</u> - The Customer gains entry to the Company's services by a transmission line that is switched through the local exchange carrier to reach the Company's point of presence.

Telecommunications - The transmission, between or among points specified by the user, of information of the user's choosing, without change in the form or content of the information as sent and received.

<u>Underlying Carrier</u> - The telecommunications carrier whose network facilities provide the technical capability and capacity necessary for the transmission and reception of Customer telecommunications traffic.

SECTION 2 - RULES AND REGULATIONS

2.1 Undertaking of the Company

This tariff contains the regulations and rates applicable to intrastate interexchange telecommunications services provided by the Company for telecommunications between points within the State of South Dakota. Services are furnished subject to the availability of facilities and subject to the terms and conditions of this tariff in compliance with limitations set forth in the Commission's rules. Company's services are provided on a statewide basis and are not intended to be limited geographically. The Company offers service to all those who desire to purchase service from the Company consistent with all of the provisions of this tariff. Customers interested in the Company's services shall file a service application with the Company which fully identifies the Customer, the services requested and other information requested by the Company. The Company reserves the right to examine the credit record and check the references of all applicants and Customers. The Company may examine the credit profile/record of any applicant prior to accepting the service order. The service application shall not in itself obligate the Company to provide services or to continue to provide service if a later check of applicant's credit record is, in the opinion of the Company, contrary to the best interest of the Company. The Company may act as the Customer's agent for ordering access connection facilities provided by other carriers or entities when authorized by the Customer, to allow connection of a Customer's location to a service provided by the Company. The Customer shall be responsible for all charges due for such service arrangement.

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

2.2 Use of Services

- 2.2.1 The Company's services may be used for any lawful purpose consistent with the transmission and switching parameters of the telecommunications facilities utilized in the provision of services, subject to any limitations set forth in this Section 2.2.
- 2.2.2 The use of the Company's services to make calls which might reasonably be expected to frighten, abuse, torment, or harass another or in such a way as to unreasonably interfere with use by others is prohibited.

- 2.2.3 The use of the Company's services without payment for service or attempting to avoid payment for service by fraudulent means or devices, schemes, false or invalid numbers, or false calling or credit cards is prohibited.
- 2.2.4 The Company's services are available for use twenty-four hours per day, seven days per week.
- 2.2.5 The Company does not transmit messages, but the services may be used for that purpose.
- 2.2.6 The Company's services may be denied for nonpayment of charges or for other violations of this tariff.
- 2.2.7 Customers shall not use the service provided under this tariff for any unlawful purpose.
- 2.2.8 The Customer is responsible for notifying the Company immediately of any unauthorized use of services.

2.3 Liability of the Company

- 2.3.1 The Company shall not be liable for any claim, loss, expense or damage for any interruption, delay, error, omission, or defect in any service, facility or transmission provided under this tariff, if caused by the Underlying Carrier, an act of God, fire, war, civil disturbance, act of government, or due to any other causes beyond the Company's control.
- 2.3.2 The Company shall not be liable for, and shall be fully indemnified and held harmless by the Customer against any claim, loss, expense, or damage for defamation, libel, slander, invasion, infringement of copyright or patent, unauthorized use of any trademark, trade name or service mark, proprietary or creative right, or any other injury to any person, property or entity arising out of the material, data or information transmitted.

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2.3.3	No agent or employee of any other carrier or
	entity shall be deemed to be an agent or
	employee of the Company.

2.	3.	4	Reserved	for	Future	Use

- 2.3.5 Reserved for Future Use
- 2.3.6 Reserved for Future Use

2.4 Responsibilities of the Customer

- 2.4.1 The Customer is responsible for placing any necessary orders and complying with tariff regulations. The Customer is also responsible for the payment of charges for services provided under this tariff.
- 2.4.2 The Customer is responsible for charges incurred for special construction and/or special facilities which the Customer requests and which are ordered by the Company on the Customer's behalf.
- 2.4.3 If required for the provision of the Company's services, the Customer must provide any equipment space, supporting structure, conduit and electrical power without charge to the Company.
- 2.4.4 The Customer is responsible for arranging access to its premises at times mutually agreeable to the Company and the Customer when required for Company personnel to install, repair, maintain, program, inspect or remove equipment associated with the provision of the Company's services.
- 2.4.5 The Customer shall cause the temperature and relative humidity in the equipment space provided by Customer for the installation of the Company's equipment to be maintained within the range normally provided for the operation of microcomputers.

- 2.4.6 The Customer shall ensure that the equipment and/or system is properly interfaced with the Company's facilities or services, that the signals emitted into the Company's network are of the proper mode, bandwidth, power and signal level for the intended use of the subscriber and in compliance with criteria set forth in this tariff, and that the signals do not damage equipment, injure personnel, or degrade service to other Customers. If the Federal Communications Commission or some other appropriate certifying body certifies terminal equipment as being technically acceptable for direct electrical connection with interstate communications service, the Company will permit such equipment to be connected with its channels without the use of protective interface devices. If the Customer fails to maintain the equipment and/or the system properly, with resulting imminent harm to Company equipment, personnel or the quality of service to other Customers, the Company may, upon written notice, require the use of protective equipment at the Customer's expense. If this fails to produce satisfactory quality and safety, the Company may, upon written notice, terminate the Customer's service.
- 2.4.7 The Customer must pay the Company for replacement or repair of damage to the equipment or facilities of the Company caused by negligence or willful act of the Customer or others, by improper use of the services, or by use of equipment provided by Customer or others.
- 2.4.8 The Customer must pay for the loss through theft of any Company equipment installed at Customer's premises.
- 2.4.9 If the Company installs equipment at Customer's premises, the Customer shall be responsible for payment of any applicable installation charge.

2.4.10 The Customer must use the services offered in this tariff in a manner consistent with the terms of this tariff and the policies and regulations of all state, federal and local authorities having jurisdiction over the service.

2.5 <u>Cancellation or Interruption of Services</u>

- 2.5.1 Without incurring liability, upon five (5) working days' (defined as any day on which the company's business office is open and the U.S. Mail is delivered) written notice to the Customer, the Company may immediately discontinue services to a Customer or may withhold the provision of ordered or contracted services:
 - 2.5.1.A For nonpayment of any sum due the Company for more than thirty (30) days after issuance of the bill for the amount due, unless the charge is in dispute;
 - 2.5.1.B For violation of any of the provisions of this tariff,
 - 2.5.1.C For violation of any law, rule, regulation, policy of any governing authority having jurisdiction over the Company's services, or
 - 2.5.1.D By reason of any order or decision of a court, public service commission or federal regulatory body or other governing authority prohibiting the Company from furnishing its services.

- 2.5.2 Without incurring liability, the Company may interrupt the provision of services at any time in order to perform tests and inspections to assure compliance with tariff regulations and the proper installation and operation of Customer and the Company's equipment and facilities and may continue such interruption until any items of noncompliance or improper equipment operation so identified are rectified.
- 2.5.3 Service may be discontinued by the Company without notice to the Customer, by blocking traffic to certain countries, cities or NXX exchanges, or by blocking calls using certain Customer authorization codes, when the Company deems it necessary to take such action to prevent unlawful use of its service. The Company will restore service as soon as it can be provided without undue risk, and will, upon request by the Customer affected, assign a new authorization code to replace the one that has been deactivated.
- 2.5.4 The Customer may terminate service upon thirty (30) days written notice for the Company's standard month to month contract. Customer will be liable for all usage on any of the Company's service offerings until the Customer actually leaves the service. Customers will continue to have Company usage until the Customer notifies its local exchange carrier and changes its long distance carrier. Until the Customer so notifies its local exchange carrier, it shall continue to generate and be responsible for long distance usage.

2.6 Credit Allowance

2.6.1 Credit may be given for disputed calls, on a per call basis.

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2.7 Restoration of Service

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

2.8 Deposit

The Company does not require deposits.

2.9 Advance Payments

The Company does not require advance payments.

2.10 Payment and Billing

- 2.10.1 Service is provided and billed on a billing cycle basis, beginning on the date that service becomes effective. Billing is payable upon receipt. A late fee will be assessed on unpaid amounts 30 days after rendition of bills.
- 2.10.2 The customer is responsible for payment of all charges for services furnished to the Customer, as well as to all persons using the Customer's codes, exchange lines, facilities, or equipment, with or without the knowledge or consent of the Customer. The security of the Customer's Authorization Codes, subscribed exchange lines, and direct connect facilities is the responsibility of the Customer. All calls placed using direct connect facilities, subscribed exchange lines, or Authorization Codes will be billed to and must be paid by the Customer. Charges based on actual usage during a month and any accrued interest will be billed monthly in arrears.
- 2.10.3 All bills are presumed accurate, and shall be binding on the customer unless objection is received by the Company in writing within the applicable contract law statute of limitations. No credits, refunds, or adjustments shall be granted if demand therefore is not received by the Company in writing within such applicable contract law statute of limitations.

2.11 Collection Costs

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

2.12 Taxes

All federal, state and local taxes, assessments, surcharges, or fees, including sales taxes, use taxes, gross receipts taxes, and municipal utilities taxes, are billed as separate line items and are not included in the rates quoted herein.

2.13 Late Charge

A late fee of 1.5% per month or the amount otherwise authorized by law, whichever is lower, will be charged on any past due balances.

2.14 Returned Check Charge

A fee of \$20.00 will be charged whenever a check or draft presented for payment for service is not accepted by the institution on which it is written.

2.15 Reconnection Charge

A reconnection fee of \$25.00 per occurrence will be charged when service is reestablished for Customers which have been disconnected due to non-payment. Payment of the reconnection fee and any other outstanding amounts will be due in full prior to reconnection of service.

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SECTION 3 - DESCRIPTION OF SERVICE

3.1 Computation of Charges

- 3.1.1 The total charge for each completed call may be a variable measured charge dependent on the duration, distance and time of day of the call. The total charge for each completed call may also be dependent only on the duration of the call, i.e. a statewide flat rate per minute charge. The variable measured charge is specified as a rate per minute which is applied to each minute. All calls are measured in increments as set forth in the Rates Section of this tariff. Fractions of a billing increment are rounded up to a full billing increment on a per call basis. Fractions of a cent per minute are rounded up to a full cent on a per call basis.
- 3.1.2 Where mileage bands appear in a rate table, rates for all calls are based upon the airline distance between the originating and terminating points of the call, as determined by the vertical and horizontal coordinates associated with the exchange (the area code and three digit central office code) associated with the originating and terminating telephone numbers. If the Customer obtains access to the Company's network by a dedicated access circuit, that circuit will be assigned an exchange for rating purposes based upon the Customer's main telephone number at the location where the dedicated access circuit terminates. The vertical and horizontal (V & H) coordinates for each exchange and the airline distance between them will be determined according to industry standards.

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Timing begins when the called station is answered and two way communication is possible, as determined by standard industry methods generally in use for ascertaining answer, including hardware answer supervision in which the local telephone company sends a signal to the switch or the software utilizing audio tone detection. Recognition of answer supervision is the responsibility of the Underlying Carrier. Timing for each call ends when either party hangs up. The Company will not bill for uncompleted calls.

3.2 Customer Complaints and/or Billing Disputes

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

335 Bear Hill Road Waltham, Massachusetts 02451 (800) 520-5812

An objection to billed charges should be reported to the Company within 180 days from receipt of an invoice. Adjustments to Customers' bills shall be made to the extent that records are available and/or circumstances exist which reasonably indicate that such charges are not in accordance with approved rates or that an adjustment may otherwise be appropriate.

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The Company will respond within seventy two (72) hours of receipt of an inquiry. If the Customer is dissatisfied with the Company's response to a complaint or inquiry, the Customer may file a complaint with the Commission for resolution of the conflict. The South Dakota Public Utilities Commission can be reached at:

500 East Capitol
Pierre, SD 57501-5070
(605) 773-3201
(800) 332-1782
TTY through Relay Service South Dakota(800) 877-1113
www.state.sd.us/puc

If a Customer accumulates more than One Dollar of undisputed delinquent Company charges, the Company reserves the right not to honor that Customer's request for number porting to a different carrier until all the outstanding balance is paid.

3.3 Level of Service

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

3.4 Billing Entity Conditions

When billing functions on behalf of the Company or its intermediary are performed by local exchange telephone companies or others, the payment of charge conditions and regulations of such companies and any regulations imposed upon these companies by regulatory bodies having jurisdiction apply. The Company's name and toll-free telephone number will appear on the Customer's bill.

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3.5 Service Offerings

3.5.1 1+ Dialing

This service permits Customers to originate calls via switched or dedicated access lines, and to terminate intrastate calls. The customer dials "1+" followed by "ten digits" or dials "101XXXX" followed by "1+ ten digits".

3.5.2 Travel Cards

The Customer utilizes an 11 digit "toll-free" access number established by the Company to access a terminal. Upon receiving a voice prompt, the Customer uses push button dialing to enter an identification code assigned by the Company, and the ten digit number of the called party.

3.5.3 Toll-Free Service

This service is inbound calling only where an 800, 888 or other toll-free prefix number rings into a Customer's premise routed to a specific telephone number or terminated over a dedicated facility.

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3.5.4 Reserved for Future Use.

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3.5.5 Directory Assistance.

Access to long distance directory assistance is obtained by dialing 1 + 555-1212 for listings within the originating area code and 1 + (area code) + 555-1212 for other listings. When more than one number is requested in a single call, a charge will apply for each number requested. A charge will be applicable for each number requested, whether or not the number is listed or published.

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3.5.6 Specialized Pricing Arrangements.

Customized service packages and competitive pricing packages at negotiated rates may be furnished on a case-by-case basis in response to requests by Customers to the Company for proposals or for competitive bids. Service offered under this tariff provision will be filed with the Commission. Specialized rates or charges will be made available to similarly situated Customers on a non-discriminatory basis. The Company will notify the Commission of such arrangements as required by Commission rules and regulations.

3.5.7 Emergency Call Handling Procedures

Emergency "911" calls are not routed to company, but are completed through the local network at no charge.

3.5.8 Promotional Offerings

The Company may, from time to time, make promotional offerings to enhance the marketing of its services. These offerings may be limited to certain dates, times and locations. The Company will notify the Commission of such offerings as required by Commission rules and regulations.

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SECTION 4 - RATES

4.1 1+ Dialing

\$0.15 per minute

A \$4.95 per month service charge applies. Billed in one minute increments.

4.2 Travel Cards

\$0.320 per minute

A \$0.25 per call service charge applies. Billed in one minute increments.

4.3 Toll Free

	First	Add'1 30
	60 seconds	seconds
Residence	\$0.79	\$0.345
Business	\$0.79	\$0.345

4.4 Reserved for Future Use.

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4.5 Directory Assistance

\$1.25

4.6 Station Charges

The following charges are in addition to the MTS rates stated previously in this section.

	Charge per Call
Calling Card	\$4.95
Operator Assisted Station- to-Station	\$5.50
Person-to-Person	\$9.99
Operator Verification	\$1.25
Interrupt Service	\$2.00

4.7 Returned Check Charge

\$20.00

4.8 Carrier Cost Recovery Charge

In order to recover costs the Company incurs with regard to TeleRelay service, National Number Portability and Federal Regulatory fees, a \$.99 monthly surcharge will be assessed per account per month. This surcharge will appear as a separate line item on your invoice.

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4.9 Rate Periods

	Monday - Friday	Sat.	Sun.
8 a.m. to 5 p.m.*	Daytime Rate Period		
5 p.m. to 11 p.m.*	Evening Rate Period		Evening Rate Period
11 p.m. to 8 a.m.*	Night/Weekend Rat	te Period	

* To, but not including

When a message spans more than one rate period, total charges for the minutes in each rate period are calculated and the results for each rate period are totaled to obtain the total message charge. If the calculation results in a fractional charge, the amount will be rounded up to the higher cent.

4.10 Payphone Dial Around Surcharge

A dial around surcharge of \$0.55 per call will be added to any completed intrastate toll access code and subscriber toll-free 800/888 type calls placed from a public or semipublic payphone.

4.11 <u>Universal Service Fund Assessment & Presubscribed</u> Interexchange Carrier Charge

The Customer will be assessed a monthly Universal Service Fund Contribution charge on all telecommunications services, which in no event shall be less than the prevailing contribution percentage rate charged the Company on intrastate traffic by any state agency or its administrator. A Presubscribed Interexchange Carrier Charge ("PICC") applies on a monthly basis to all Customer monthly bills at the prevailing rate.

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